

# WOODEN SPOON SOCIETY

England & Wales · Charity number 326691

## Details

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**Other names** SPOON, WOODEN SPOON, WSS

**Status** Registered

**Legal form** Charitable company

**Company number** 01847860

**Registered** 1984-10-22

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Sentinel House  
Harvest Crescent  
Fleet  
GU51 2UZ

**Phone** 01252773720

**Email** [charity@woodenspoon.org.uk](mailto:charity@woodenspoon.org.uk)

**Website** [www.woodenspoon.org.uk](http://www.woodenspoon.org.uk)

## Activities

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**Objects:** The objects of the Charity (the 'Objects?') are to relieve suffering among and to promote the benefit of children and young people with physical and mental health disabilities and other persons in the British Islands (as defined in the Interpretation Act 1978) and the Republic of Ireland who are in need of assistance by reason of their disability or social, financial or economic circumstances. Nothing in these Articles shall authorise an application of the property of the Charity for purposes which are not charitable in accordance with section 7 of the Charities and Trustee Investment (Scotland) Act 2005 and/or section 2 of the Charities Act (Northern Ireland) 2008.

**Activities:** Our vision is to make a positive impact on the lives of disadvantaged children and young people through our commitment to quality charitable work. Our projects are aimed at meeting the needs of children and young people in the British Isles aged up to 25 who are disadvantaged physically, mentally or socially. We fund capital projects and deliver operational social programmes.

## Classification

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- **How:** Makes Grants To Organisations, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Other Charities Or Voluntary Bodies

## Geography

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- **Area of benefit:** UNITED KINGDOM
- Guernsey
- Ireland
- Isle Of Man
- Jersey
- Northern Ireland
- Scotland
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£3,623,133	£3,162,421	£3,056,882	14
2024-03-31	£3,366,877	£2,997,868	£2,620,294	13
2023-03-31	£2,920,786	£2,705,110	£2,231,939	11
2022-03-31	£2,422,555	£1,530,864	£2,016,263	9
2021-03-31	£1,451,090	£1,592,768	£1,124,572	11

## Trustees

Name	Role	Appointed
<b>Quentin Paul Graham Smith</b>	Chair	2017-11-01
Adrian Alli		2022-03-14
Ali Gilbert		2023-12-14
Brett Scott Bader		2020-09-14
Christine Doris Braithwaite		2020-09-14
JOHN GIBSON		2012-03-08
Jane Margaret Harwood		2020-09-14
Joanna Elizabeth Coombs		2017-11-27
Mark McCafferty		2014-01-07
Sarah Wight		2023-12-14
Victoria Marie Dayna Sparkes		2023-12-14

**WOODEN SPOON SOCIETY**

England & Wales - Charity number 326691

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# Accounts

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Wooden Spoon

The children's charity of rugby

# ANNUAL REPORT 2025

Changing  
children's lives  
through the  
power of  
rugby



[www.woodenspoon.org.uk](http://www.woodenspoon.org.uk)

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# CHAIR'S REPORT



This year marks an important milestone for Wooden Spoon as we breathe life into a five year strategic plan for growth and development. It was heralded in last year's annual report and we have made strong progress over the past 12 months establishing the scale of need, planning, resourcing and embarking on action in the key areas of income generation, support for beneficiaries, community engagement and governance. Detail is in this Report.

Across the UK and Ireland, we continue to see inspiring organisations, and community-led initiatives, applying for Wooden Spoon grants. It is a testament to Wooden Spoon's success and profile but for every ten applications we receive, currently, we are only able to fund one. Each application is based upon a powerful idea, a pressing local need and the potential for real change. We are determined to meet the need for many more projects by scaling up: raising more funds, forging stronger/wider partnerships, resourcing appropriately and investing in the systems, and people, that will drive sustainable change.

We have a dedicated and experienced Board of Trustees, with broad professional and commercial expertise, whose guidance, creativity and oversight have been vital. Their input ensures that our work remains focused, accountable and aligned with our long-term goals. Their commitment and energy play a key role in driving our mission forward.

Wooden Spoon's highly motivated and tireless executive teams have embraced the challenge. The charity continues to rely upon its devoted volunteers, members, supporters and partners who share Wooden Spoon's vision and values. The challenge for growth is underpinned by a collective and collaborative effort to deliver even more communities get the help they need.

Hope you enjoy the report. Visit the website for further information. Feel free to comment and please join in!



Quentin Smith, Chairman  
Wooden Spoon

“

*We have a dedicated and experienced Board of Trustees, with broad professional and commercial expertise, whose guidance, creativity and oversight have been vital.”*

# CEO'S REPORT



It is a privilege to lead Wooden Spoon, the children's charity of rugby, and I am incredibly proud of the impact we have made together over the past year. At the heart of everything we do are our dedicated volunteers and donors, whose passion and commitment continue to drive meaningful change. I would like to thank each and every one of them for their unwavering support.

This year has been a step forward in our mission. As part of our commitment to making rugby and live sport more inclusive, we have funded sensory rooms at Allianz Stadium and Murrayfield Stadium, ensuring that children and young people with neurodiversity can experience the thrill of live matches in a supportive environment, opening the entire experience up to many families who would never get to attend a game at a stadium without this provision. This milestone exemplifies our dedication to breaking down barriers and ensuring rugby is a sport for all.

We also proudly marked our first-ever National Wooden Spoon Day on 19th March, and it was truly inspiring to see our social media channels overflowing with love and support. This special day highlighted the incredible work of our volunteers, fundraisers, and beneficiaries, reinforcing the life-changing impact of our charity.

A further highlight of the year was Tag Fest, which shone a spotlight on some remarkable young people – many of whom may have previously been left on the sidelines. Events like this reinforce our belief that every child deserves the opportunity to thrive through sport.

As we continue to align all our efforts with our five-year strategy, we remain focused on delivering sustainable, impactful projects that transform young lives. Our partnership with The Lions Trust is a testament to this commitment, as we work alongside like-minded organisations that share our values.

Finally, I would like to express my appreciation to our all our corporate supporters and especially Young's Pubs, whose extraordinary fundraising efforts have raised over £200,000 for Wooden Spoon. Their generosity and dedication are making a profound difference in the lives of so many young people.

Together, we are building a more inclusive future for children and young people through the power of rugby. Thank you for being part of this incredible journey.



Sarah Webb, CEO  
Wooden Spoon



# ABOUT US

## VISION

Through the power of rugby, every child and young person has access to the best life opportunities, no matter what their background.

## MISSION

To positively transform the lives of vulnerable children and young people through the power of rugby.

## VALUES



Fun



Passion



Teamwork

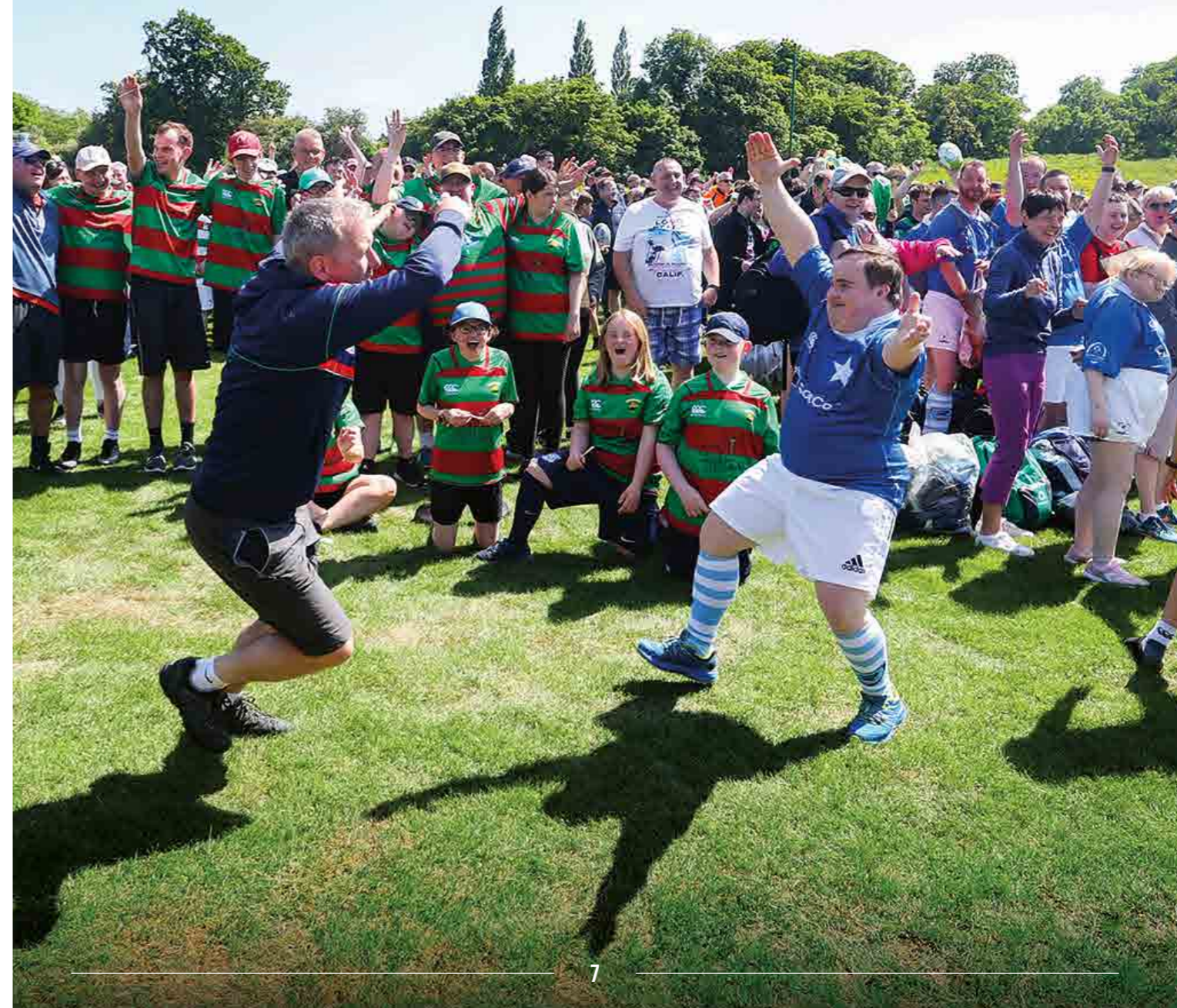


Integrity

# OUR WORK

Wooden Spoon is a dynamic and impactful charity dedicated to transforming the lives of children and young people through the power of the rugby community.

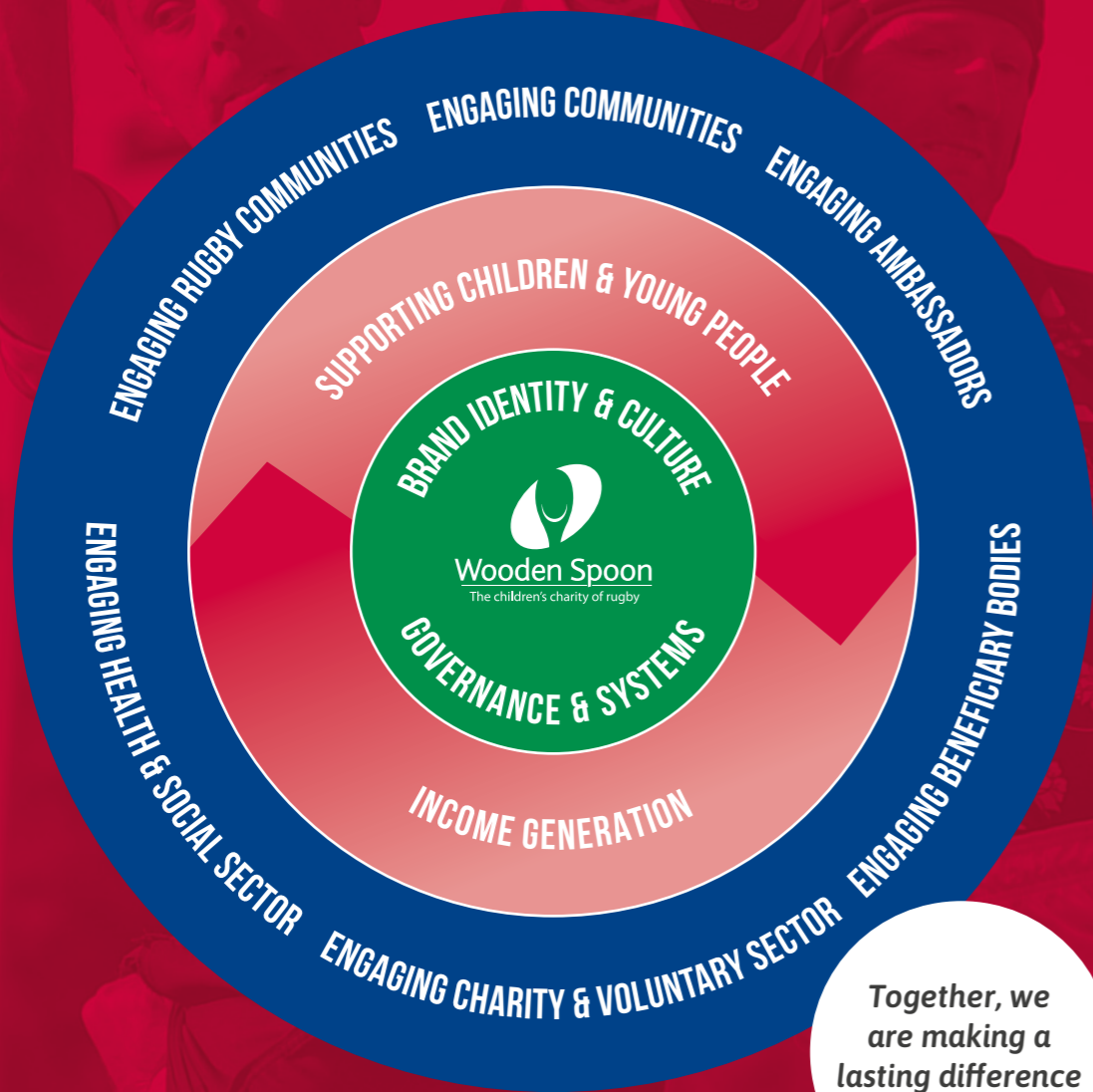
We provide grants to local charities and organisations who work to give the best life opportunities to children and young people living with disabilities, those disadvantaged and those disengaged from society.



# STRATEGIC VISION & GOVERNANCE

Our strategic vision is founded on three core pillars, each designed to advance our mission while being underpinned by a strong governance framework. This governance structure is not merely a support system but a fundamental component that enables us to equip our staff, volunteers, and grant recipients with the most effective tools and systems. It also ensures that our financial operations are conducted with the highest standards of transparency, excellence, and efficiency.

This comprehensive approach underscores our commitment to creating a meaningful and lasting impact on the lives of young people through the transformative power of rugby. Looking ahead, we remain confident that, with the continued support of our members, donors, and volunteers, we will achieve our ambitious objectives and further strengthen our reach and influence.



Together, we are making a lasting difference through rugby.

# LOOKING BACK & LOOKING AHEAD

## GOVERNANCE

### Looking Back:

- ✔ Implemented Salesforce Marketing Cloud to enhance membership database management and communication.
- ✔ Launched online Expression of Wish grant application process to streamline access and efficiency.
- ✔ Aligned governance board papers with strategic priorities for improved clarity and oversight.
- ✔ Increased volunteer engagement through:
  - Live Team Talk webinars.
  - Regular updates and communications.

### Looking Ahead:

- ✔ Continue refining membership management using advanced tools.
- ✔ Launch a volunteer recognition programme to celebrate their contributions.
- ✔ Explore added benefits for staff, including training and development opportunities.



## INCOME GENERATION

### Looking Back:

- ✔ Appointed a dedicated Individual Giving Officer to support regular donors and fundraisers.
- ✔ Introduced a membership box to increase member value and engagement.
- ✔ Launched a new challenge series to offer diverse fundraising opportunities.
- ✔ Recruited a Head of Corporate Partnerships to strengthen existing partnership and dive new business development

### Looking Ahead:

- ✔ Implement an uplift in monthly membership donations (first increase in 6 years).
- ✔ Launch a Legacy Campaign to promote long-term giving.
- ✔ Develop a strategy to attract new corporate partners and identify more major donors



## SUPPORTING CHILDREN & YOUNG PEOPLE



### Looking Back:

- ✔ Gained deeper insight into the emerging needs of young people, particularly around mental health.
- ✔ Surpassed last year's project spend, enabling greater reach and impact.

### Looking Ahead:

- ✔ Continue sourcing and supporting impactful projects aligned with evolving needs.
- ✔ Commit to transparent reporting on project outcomes and societal impact.

## ENGAGING COMMUNITIES

### Looking Back:

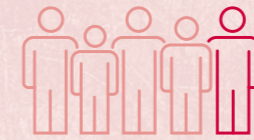
- ✔ Continued our partnership with the Lions Trust Charity Partner, leading to collaboration with LooseHeadz on:
  - *The Longest Game* – a Guinness World Record rugby fundraiser.
- ✔ Held the first-ever National Wooden Spoon Day, uniting supporters and beneficiaries online.
- ✔ Strengthened partnerships and community engagement through:
  - *Tag Fest* featuring ambassador Jodie Ounsley.
  - New partnership with the Inter-Services Championship to engage Armed Forces audiences.

### Looking Ahead:

- ✔ Deepen engagement with partner and grassroots rugby clubs to expand community reach.
- ✔ Build relationships with schools and educational institutions to:
  - Promote awareness of our mission.
  - Encourage youth-led fundraising efforts.



"Tag Fest shone a spotlight on some remarkable young people – many of whom may have previously been left on the sidelines."



# 1 IN 5

## CHILDREN IN THE UK ARE NEURODIVERGENT\*

Wooden Spoon has funded over 100 sensory spaces across the UK and Ireland, totalling over £4.6 million helping over 202,000 beneficiaries.



# 3 IN 4

## CHILDREN WITH DISABILITIES DON'T PLAY SPORT AT SCHOOL\*

The Wooden Spoon International tag rugby festival (Tag Fest) gives players with mild and severe learning difficulties the opportunity to be a rugby player.



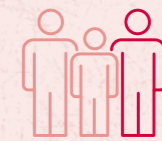
# THE CHALLENGES WE FACE



# 1 IN 5

## CHILDREN HAVE A MENTAL HEALTH ISSUE\*

Wooden Spoon supports The Wave Project that enhances confidence, reduces isolation and increases the wellbeing of young people through surf therapy.



# 1 IN 3

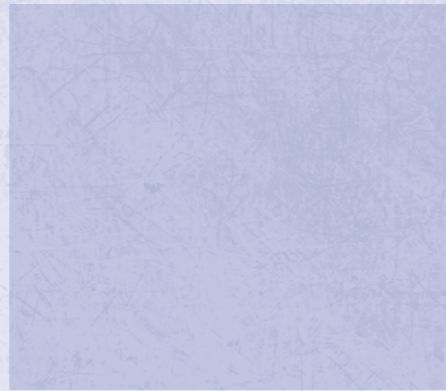
## CHILDREN LIVE IN POVERTY\*

Wooden Spoon supports The Boathouse Youth in Blackpool who work with children and young people from socio-economically deprived communities, to help tackle the challenges they're experiencing





**110**  
PROJECTS SUPPORTED



PROJECTS IN  
**30**  
REGIONS



## OUR WORK IN NUMBERS



**£1.5**  
MILLION APPROVED  
FOR PROJECTS\*



WE HAVE SUPPORTED  
**239,645**  
CHILDREN

“ Looking ahead, we remain confident that, with the continued support of our members, donors, and volunteers, we will achieve our ambitious objectives and further strengthen our reach and influence.”

## FUNDRAISING HIGHLIGHTS



**£1,804,807**

RAISED BY OUR REGIONAL VOLUNTEERS



**£222,495**

RAISED BY YOUNG'S PUBS



**£97,621**

RAISED AT VETS FEST 24

**£86,535**

RAISED AT THE 2024 LONDON MARATHON



**£18,000**

RAISED BY THE TUK TUK CHALLENGE

# OUR CORPORATE & RUGBY SUPPORTERS

Our corporate and rugby supporters have helped us raise our profile and go above and beyond with our fundraising enabling us to support more children who need our help.



# THE PROJECTS WE FUND

Wooden Spoon allocates funds to support its charitable mission: *“Our objective is to positively impact the lives of children and young people through our dedication to high-quality charitable initiatives.”*

To qualify for funding, projects must aim to enhance and support the lives of children and young people (under 25 years old or those with a cognitive age under 25) who face physical, mental, or social challenges.

All projects must agree to provide clear information on the impact of the grant two and five years after completion, ensuring transparency and accountability.

Eligible projects must directly engage with children and young people, offering activities or services that positively influence their lives. Beneficiaries of the grant should be located in the UK or Ireland.

Organisations seeking funding must demonstrate the implementation of policies that safeguard and promote the well-being and development of children and young people in their care. Additionally, proof of financial stability is required.



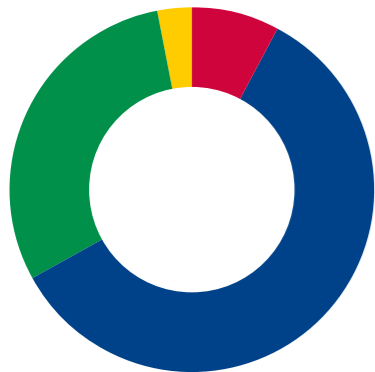
“Through the power of rugby, every child and young person has access to the best life opportunities, no matter what their background.”

# CHILDREN & YOUNG PEOPLE SUPPORTED



## Age range

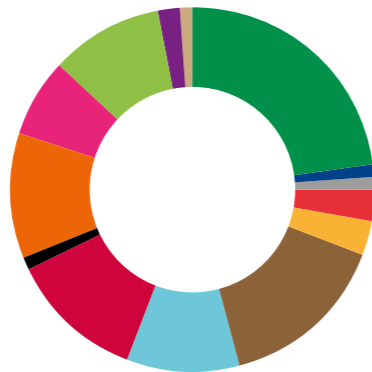
The chart below shows project approved by value in 2025:



- 0-4 years 9%
- 5-11 years 52%
- 12-18 years 31%
- 19-25 years 8%

## Beneficiaries supported

We support children with a range of needs and conditions:



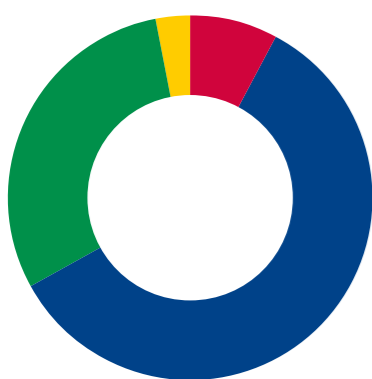
- Autism 23%
- Blindness 1%
- Brain injury 1%
- Deafness 3%
- Deprived 3%
- Emotional difficulties 15%
- Intellectual disability 10%
- Multiple disabilities 12%
- Orthopaedic impairment 1%
- Other health impairment 11%
- Speech and language 7%
- Specific learning difficulties 10%
- Visual impairment 2%
- Hearing impairment 1%



# HEALTH & WELLBEING

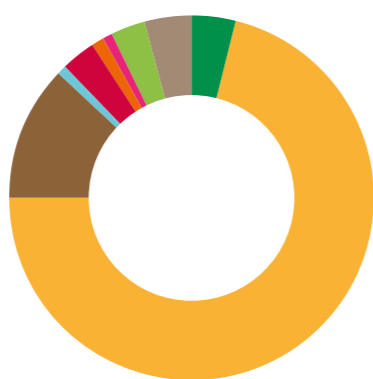


Health & Wellbeing projects approved by age range (years)



- 0-4 years 4%
- 5-11 years 28%
- 12-18 years 67%
- 19-25 years 1%

Health & Wellbeing projects approved by conditions supported



- Autism 4%
- Blindness 0%
- Brain injury 0%
- Deafness 0%
- Deprived 71%
- Emotional difficulties 12%
- Intellectual disability 1%
- Multiple disabilities 3%
- Orthopaedic impairment 0%
- Other health impairment 1%
- Speech and language 1%
- Specific learning difficulties 3%
- Visual impairment 1%
- Hearing impairment 4%

## CASE STUDY: IT'S SO MUCH MORE THAN RUGBY



TAG FEST | GRANT AWARDED £55,000 | NATIONAL



There was an atmosphere of joy and inclusivity at Broadstreet RFC, in Coventry, as the Wooden Spoon International Tag Festival kicked off for a rugby-packed day full of team spirit.

Supported by rugby star Jodie Ounsley, the festival marked the start of our broader initiative to expand the disability rugby scene across the UK and Ireland.

Connor's mum, Helene tells us what a difference Tag Fest has made to her son: *"Connor feels like he doesn't fit in at school and is used to being left out."*



*"When I found out about Tag Fest I knew it was the perfect opportunity to help him feel like part of a team and I wasn't wrong – but what I wasn't aware of was how incredible an experience it would be."*

*"It was utterly heart-warming to see not tens, but hundreds of children, who might not otherwise get the opportunity to enjoy rugby, come together in mutual acceptance and harmony."*

*"It was a breath of fresh air to be in the company of others who don't judge and understand the challenges that come with parenting a child with additional needs."*

*"Words can barely describe the feeling. What we have experienced at Tag Fest was a holiday for my soul and something I thought my son would never get the chance to do."*

*"My son told me that he loves his life now. We feel like we are part of something very special."*

With 23 teams for Under and Over 15s with mild and severe learning disabilities, the festival was a tremendous success, bringing together players, families and supporters for a day celebrating the spirit of rugby and the power of inclusivity. Wooden Spoon Rugby Manager, Matt Mitchell, said:

*"Tag Fest is a really joyful event focusing on building connections between individuals with different abilities who typically struggle with communication. They flourish when rugby is involved."*

We thank all our teams, volunteers and supporters including Omerta and Valencia Waste Management for making this incredible event happen.

# SPECIALIST EQUIPMENT



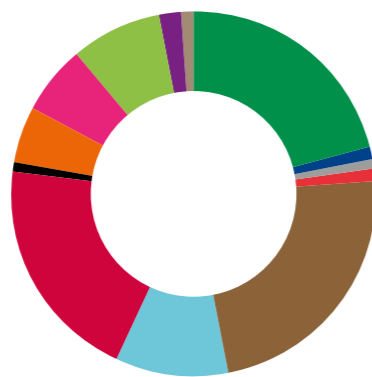
We provide firm foundations for brighter futures by building and funding specialist facilities.

Specialist equipment & facilities projects approved by age range (years)



- 0-4 years 6%
- 5-11 years 52%
- 12-18 years 33%
- 19-25 years 9%

Specialist equipment & facilities projects approved by conditions supported



- Autism 21%
- Blindness 1%
- Brain injury 1%
- Deafness 1%
- Deprived 0%
- Emotional difficulties 23%
- Intellectual disability 10%
- Multiple disabilities 20%
- Orthopaedic impairment 1%
- Other health impairment 5%
- Speech and language 6%
- Specific learning difficulties 8%
- Visual impairment 2%
- Hearing impairment 1%

## CASE STUDY: BICYCLE MADE FOR TWO



WARMLEY WHEELERS | GRANT AWARDED £5,000 | BRISTOL, BATH & SOMERSET

Warmley Wheelers offers specialist equipment and a safe, friendly environment to support individuals who might otherwise find it challenging to ride a bike.

Wooden Spoon's donation enabled the Wheelers to add a side-by-side tandem with an electric motor to their fleet of specially adapted bicycles.

Service Coordinator John Simmons explained the significance of the tandem: *"The young people are sitting next to their carer. It's a chance to exercise in a controlled and safe way, allowing everyone to explore as much as they can."*

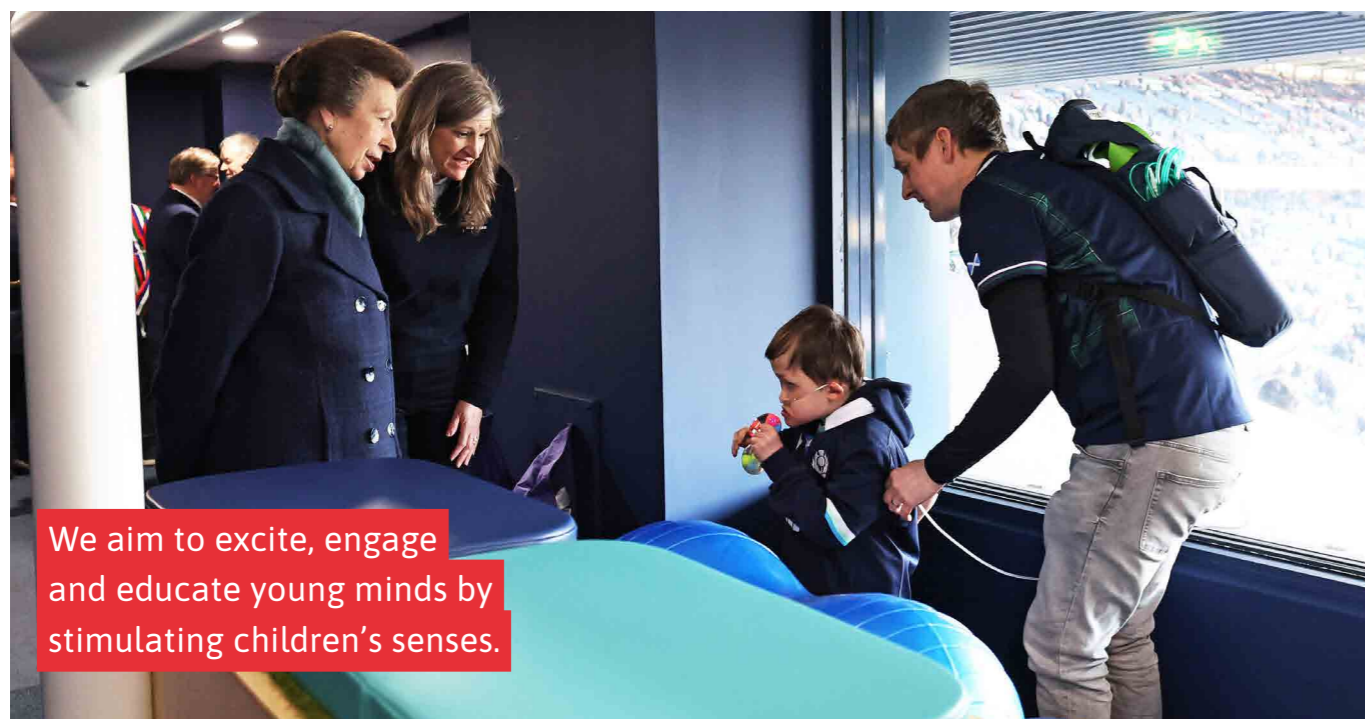
The cycle scheme utilizes a 4km stretch of the Bristol to Bath railway path, as well as a quieter area in Warmley Forest Park, to bring the freedom of cycling to everyone, regardless of ability. John has observed the benefits riders experience from the tandem: *"The bike allows them to put effort into the ride and gives riders a focused, positive experience that has benefits both during and after the ride."*



The new Vanraam tandem bike is the most used, most popular, and most requested of all the bikes we have." The surrounding scenery enhances the experience, adds John: *"It's beautiful; there are trees and nature. It's an old railway line, so there are a few tunnels. The tandem bike allows people to be out and about, watching the world go by and the seasons change. Some days it rains, some days it's sunshine – it's just nice to experience it all. It's good for mental wellbeing."* The children and young people also have the opportunity to improve their cycling skills. *"They might start with the Vanraam to get them moving and cycling. Then we progress them onto a solo trike and then onto a classic bicycle,"* said John.



# SENSORY ROOMS & GARDENS



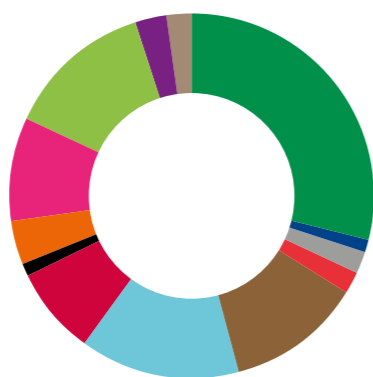
We aim to excite, engage and educate young minds by stimulating children's senses.

Sensory Rooms and Gardens projects approved by age range (years)



- 0-4 years 15%
- 5-11 years 64%
- 12-18 years 14%
- 19-25 years 7%

Sensory Rooms and Gardens projects approved by conditions supported



- Autism 29%
- Blindness 1%
- Brain injury 2%
- Deafness 2%
- Deprived 0%
- Emotional difficulties 12%
- Intellectual disability 14%
- Multiple disabilities 8%
- Orthopaedic impairment 1%
- Other health impairment 4%
- Speech and language 9%
- Specific learning difficulties 13%
- Visual impairment 3%
- Hearing impairment 2%

## CASE STUDY: AMBITIOUS ABOUT AUTISM



AMBITIOUS ABOUT AUTISM | GRANT AWARDED £20,000 | SURREY

Across the UK, a shortage of specialist school placements means that many children with autism miss out on the education they deserve.

Ambitious about Autism's mission is to stand with autistic children and young people, champion their rights, and create opportunities. They provide expert autism education in their London-based schools and college, as well as offering wide-ranging support beyond the classroom.

Children and young people with autism often have difficulty processing information, which can lead to sensory overload and severe anxiety. Sensory regulation is not only important for the young person's well-being but also enables them to learn. Wooden Spoon provided funds for a break-out space called The Cubbie, an immersive sensory experience.

The school is short of space, and The Cubbie offers a compact solution for pupils who need to regulate and reset away from others. Students have their own login with specific programmes. For example, if a child is interested in nature, their programme will have a nature theme.

The project was opened by rugby star Marcus Watson: *"The Cubbie is awesome. I really like the idea; it's going pretty well with the kids, which is great to hear."*

Executive Head Andy Nowak added: *"We have children here who weren't happy in their other school placements; mainstream school doesn't work for them. We try to create a nurturing, inclusive environment, but we're doing that in a building that wasn't designed for us."* The Cubbie fits into a small space in the existing school. Andy continues: *"We have lots of young people who use it for their everyday routine and regulation. The kids love it. It makes a difference every day of the week."*



# PLAYGROUNDS & OUTDOOR SPACES



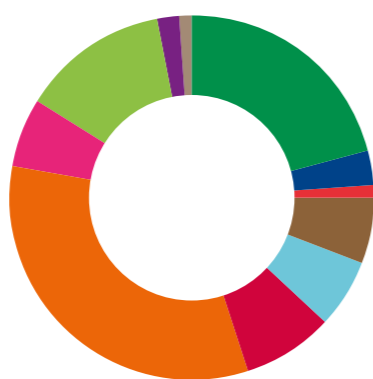
We value the power of play in learning new skills and in emotional development.

Playgrounds & Outdoor Activities approved by age range (years)



- 0-4 years 15%
- 5-11 years 50%
- 12-18 years 29%
- 19-25 years 6%

Playgrounds & Outdoor Activities approved by conditions supported



- Autism 21%
- Blindness 3%
- Brain injury 0%
- Deafness 1%
- Deprived 0%
- Emotional difficulties 6%
- Intellectual disability 6%
- Multiple disabilities 8%
- Orthopaedic impairment 0%
- Other health impairment 33%
- Speech and language 6%
- Specific learning difficulties 13%
- Visual impairment 2%
- Hearing impairment 1%

## CASE STUDY:

# ALL ABOARD! SAYS CAPTAIN BILL

PARK COMMUNITY ACADEMY | GRANT AWARDED £25,000 | LANCASHIRE



Sir Bill Beaumont took to the captain's bridge to launch Park Community Academy's new pirate ship, much to the delight of the school children.



The school caters to a wide range of needs, including autism, Down syndrome, sensory needs, social, emotional, and mental health challenges, speech, language, and communication difficulties, and physical disabilities.

Funded by Wooden Spoon, the pirate ship will help pupils develop gross motor skills and further enhance their imagination and creativity.

Assistant Headteacher Ben Whittaker said: "The pirate ship climbing frame will give our pupils the opportunity to be active, play, and develop social skills both independently and with support. They love it already; it's very popular."

Ben has also observed that children who previously didn't engage in traditional sports during breaks and lunchtimes are now using the pirate

ship—and, by being more active, are forming good life habits. With obesity rates in children rising, it is important for schools to ensure there are more opportunities for physical activity.

For the pupils, sensory and physical activities are also key to ensuring they can focus and succeed at their own level. Jensen, aged 11, has just started his second year at Park Community Academy. His mum, Catherine, explained: "Jensen can be boisterous. He also has epilepsy and needs monitoring. If Jensen bangs his head, there is a high possibility that he will have a seizure. Jensen now has opportunities for movement breaks when he needs to and is in a setting that is greater suited to meet his needs."

Jensen added: "It's amazing! The best climbing frame ever!"

# EDUCATION



Engaging socially disadvantaged children and young people not in education, training or employment (NEET).

Education projects approved by age range (years)



- 0-4 years 0%
- 5-11 years 0%
- 12-18 years 100%
- 19-25 years 0%

Education projects approved by conditions supported



- Autism 0%
- Blindness 0%
- Brain injury 0%
- Deafness 96%
- Deprived 0%
- Emotional difficulties 0%
- Intellectual disability 0%
- Multiple disabilities 0%
- Orthopaedic impairment 0%
- Other health impairment 0%
- Speech and language 0%
- Specific learning difficulties 4%
- Visual impairment 0%
- Hearing impairment 0%

## CASE STUDY:

### TURNING POINT:

HOW THE SCHOOL OF HARD KNOCKS TRANSFORMED FREDDIE'S PATH THROUGH SPORT AND MENTORSHIP

SoHK PROGRAMME | GRANT AWARDED £25,000 | NATIONAL



Freddie (name changed), a 15-year-old student, was referred to the School of Hard Knocks (SoHK) program due to persistent behavioural challenges, poor school attendance, and frequent internal exclusions. His disruptive attitude, lack of engagement in learning, and habitual lateness were significant concerns. Without a positive outlet or structured support, Freddie struggled to find motivation and direction in school.

Since joining SoHK, Freddie has made remarkable progress. The program has helped him improve his relationships with teachers and peers, manage his behaviour in the classroom, and increase his attendance—particularly on days when SoHK sessions were held. Through structured mentoring and the discipline of sport, Freddie has

developed a greater sense of responsibility and self-awareness, allowing him to engage more positively in school life.

Reflecting on his experience, Freddie shared, *“SoHK helps me with day-to-day life. If something is going on, the staff encourage us to speak to them and we can have 1:1s.”*

The supportive environment and emphasis on personal development have given Freddie the tools to navigate challenges more effectively. His journey highlights the profound impact of sport and mentorship in empowering young people to overcome difficulties, make positive choices and look ahead to a brighter future.



## OUR FINANCES

### Structure, Governance and Management

Wooden Spoon was established in 1983 and registered as a charity in England and Wales in October 1984 (Charity Registration 326691). In February 2008 Wooden Spoon also registered in Scotland (Charity Registration SC039247). It is a company limited by guarantee, registered in September 1984 in England and Wales number 01847860 and latest Articles of Association amended in October 2007.

The charity comprises of a Council of Trustees, a national office headed up by a Senior Management team based in Hampshire, 38 volunteer Regional Committees and a subscribing social membership of over 7,000. The charity has a 100% owned subsidiary company WSS Events Ltd.

### The Constitution of the Charity and the Council of Trustees

Wooden Spoon is governed by its Articles of Association. These provide that the charity will be overseen by the Trustees who are both the only full members of the charity and its directors. Together, the Trustees comprise the Council.

New Trustees are appointed by the Council which seeks to ensure that there is a broad range of relevant skills, encouraging diversity whilst giving due consideration to the range of experience required. The Trustees serve a three year term but can be reappointed for up to a further two succeeding terms.

The Trustees provide their time at no charge to the charity. The charity has no share capital and hence the Trustees have no disclosable interests in the company. No dividends may be paid to any members. Trustees are provided with details of their responsibilities as charity Trustees upon their appointment and receive training in the role of Trustee as part of their induction. Trustees are encouraged to continue to attend training events to brief them on their legal and other obligations under charity and company law whilst also assisting them in their role as a Council member.

The Council of Trustees meets at least four times each year. It is responsible for the effective governance of the charity and for safeguarding the charity's assets. The Trustees approve the commissioning of projects and the awarding of grants. In addition to sitting on the four sub-committees, Trustees are encouraged to help organise events, support the regions and attend project openings.

The Trustees who have served in the year and the Governance and Administrative information on page 53 form part of the Trustee Report.

### Project Grants, Governance, Audit and Investment Committees

In order to promote good governance and best practice, the Council of Trustees has four committees.

#### Projects Grants Committee

The Projects Grants Committee responsibilities are to review all the charity's project proposals whether submitted by the regional committees or the national team, to ensure that the charity's projects comply with its charitable purposes and to approve the projects that meet its criteria. In line with criteria, grants for projects are made to institutions or charities only and the senior management team carry out due diligence on each application prior to submission to the committee. Regional committees are involved in project nomination and review, the project grant is made from the charity but it will be denoted as a project from the Wooden Spoon region where the local fundraising took place. All Trustees receive advance copies of all the projects to be approved and are invited to join the monthly meetings. The committee has delegated powers to the Committee Chair and the Director of Projects & Systems for projects below an agreed level, however, all projects are considered at the monthly meeting and if appropriate full approval is given. On issue of the grant letter the charity is then committed to the project and it is identified as a liability.

#### Governance Committee

The Governance Committee is responsible for ensuring that all matters of good governance and best business practice are effective throughout the entire charity, both at the national administrative office and in the Regions. The Committee maintains a risk register, reviews the execution of all delegated responsibilities with management and monitors the practical application of internal controls.

#### Audit Committee

The Audit Committee is responsible for overseeing the charity's preparation of annual accounts, considering reports from the auditor and advising the Council on financial control and accounting matters, in liaison with the Director of Finance & Operations.

#### Investment Committee

The Investment Committee considers investment policy and considers the risk of investment of free cash resources in liaison with information from external advisors.

## Management

The Council of Trustees ensure that all activities are undertaken to further charitable purposes.

The key management personnel of the charity comprise of the Senior Management Team. The Chief Executive Officer is responsible to the Council of Trustees for the day to day running and execution of strategy and policy and is supported by the Director of Projects & Systems, the Director of Finance & Operations until December 2024 and the Director of Fundraising & Marketing. A Chief Operating Officer was appointing in January 2025 and takes up the position in April 2025.

The terms and pay of all staff is reviewed in April annually and recommendations are made to the Board. Pay for staff and reviews are benchmarked to similar organisations. The charity encourages fairness and respect, equal opportunity and ensures that everyone's contribution is recognised and valued. It actively implements family friendly policies for its staff and encourages training and personal development.

The performance of the charity is measured by the Council against the approved annual budget on a quarterly basis.

## Regional Committees

The charity is very much a regional organisation in its method of operation. Currently there are 38 Regional Committees operating across the UK, including Wales as one region, 3 in Scotland, 1 in Northern Ireland and 33 in England. These are staffed entirely by volunteers (there are 260 volunteers recorded) who are drawn from its social members and led by a 'Chair' along with a committee formed of varying roles such as treasurer, projects lead, events officer, social media officer etc. The constitution of the Regional Committees is established by the Trustees and is set out in the charity's Administration Manual. The national office communicates with the regions through the regional team offering timely support with admin, events and fundraising etc as well as offering central services support such as marketing & finance to ensure the smooth running of their regional activities. There is a 'National Volunteers Conference' annually which our committee members are invited to attend which is a key event for the charity to communicate and share our vision to our regions. Regular communications from our regional team out to our committee members via a monthly newsletter and monthly online Team Talk meetings.

Fundamental to the charity's culture is that all funds raised in a particular Region are, to the extent possible, then invested in operational or capital projects in that Region; "local funds for local projects". In addition,

national fundraising, is where possible, used to provide further support for projects in the Regions. Each region has a page on the main website detailing their events and projects and this is co-ordinated with our national calendar.

## Charity Volunteers

We acknowledge the tremendous dedication provided to the charity by all its volunteer supporters whose fundraising activities take place across much of the United Kingdom, in the Isle of Man, the Channel Islands and the Republic of Ireland.

## Risk Management

The Trustees have considered the major risks to which the charity is exposed. The risk register, which includes strategic and operational risk, is reviewed and updated at quarterly Governance and Trustee meetings with appropriate actions identified. Specific areas of activity are reviewed on a monthly basis.

The financial year has seen activity increasing in all the fundraising areas, the considerable input made by our regional volunteers and the national fundraising team. As the pace of activity and support for these efforts increased a resource risk had been identified and put in place.

Throughout the year consideration has also been given to the longer term as the economic and fundraising environment changes and impacts our supporters.

In addition particular attention has been paid to the charity's ability to continue to reach its beneficiaries. During the year the charitable grant giving activities increased from £1.3m to £1.5m and the grant process takes due care and consideration so the grants will benefit those most in need.

The Trustees are confident that reasonable systems have been established to manage and identify new and existing risks, steps are put in place to mitigate risks and with forward planning for the charity to be better prepared for future eventualities. These systems include monthly review of the financial results, diligent preparation and regular review of budget and regular reforecasting throughout the financial year.

Wooden Spoon is involved in funding and participating in numerous activities and projects involving children and vulnerable young adults. The charity considers the welfare of children and vulnerable young adults to be of the utmost importance. Wooden Spoon's rules and procedures ensure that all staff and volunteers who may have contact with children and young adults are DBS checked, and this is recorded and monitored at the head office.

## Public Benefit

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the charity Commission. The Annual Report highlights the significant activities undertaken to carry out our aims for the public benefit and our achievements measured against those aims.

## Charity Governance Code

Wooden Spoon has adopted the charity Governance Code and benchmarked the charity's effectiveness against the seven principles that make up the Code. The Code's principles have been revisited and reflected upon and where appropriate have led to new or updated policies. As an example of actively considering the Code the recent recruitment of a new Trustees carefully considered the need to secure a broader range of relevant skills and a more diverse board.

## General Data Protection Regulations (GDPR)

The charity's staff continue to work closely with the Governance Committee to ensure the charity is compliant with the data protection legislation. The charity does not sell or give data to third parties.

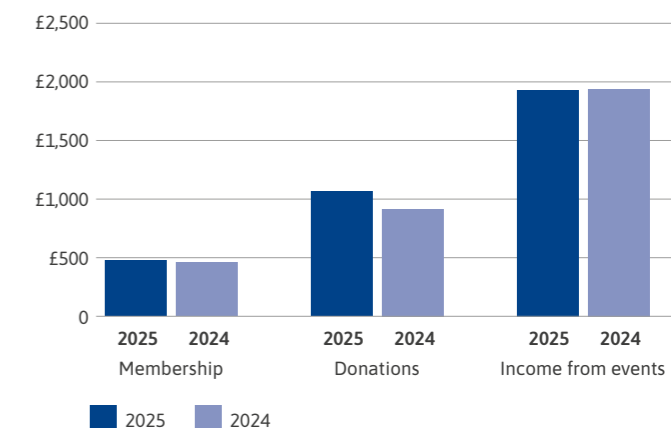
All supporters and donors have been contacted to ensure they are happy to continue to receive updates and materials from us. There have been no breaches or complaints to report to the Information Commissioners Office.

## Financial performance for the year ended 31 March 2025

The charity has built on fundraising income and generated an increase to £3,623,133 (2024: £3,366,877).

The charity's fundraising levels as set out in the Operational Review on page 32. Head office costs were increased to £608,926 (2024: £566,308) as resource risk was identified and increased resources were needed to support all fundraising, on-going digital upgrade work and regional activity. The overall costs have reduced slightly to £1,655,691 (2024: £1,683,508).

## Gross income by Type 2025 v 2024 (£000's)



Expenditure on charitable activities has increased in the year to £1,506,730 (2024: £1,314,360). The pace of grant giving has increased compared to the prior year and the commitment to grants made but not yet drawn is set out in the Note 12 to the Financial Statements which has reduced.

Wooden Spoon ended the year with an overall surplus of £460,712 (2024: £369,009). This surplus is added to brought forward reserves and will also enable significant charitable grant making in the year ahead.

The year has returned a full programme of social events and the regional engagement and the resourcefulness of our volunteers has seen a regional net income of over £1m. This has followed several years of reduced fundraising post pandemic and is a notable achievement. Our membership has shown a slight decline although there remains the opportunity to sign new members at the events.

The charity has set out its strategic aims for the next five years but will continue with a clear goal to further improve the margin on its total income through a combination of sensible investment in efficiencies and a focus on growing higher margin sources of revenue.

## Code of Fundraising Practice

Wooden Spoon complies with the standards set in the Fundraising Regulator's Code of Fundraising Practice and is also a member of the Institute of Fundraising. Wooden Spoon staff and volunteers carry out the charity's fundraising activities and do not employ external agencies to carry out fundraising on its behalf. Our fundraising staff are aware of the need to be sensitive and careful when engaging with vulnerable people and if people do not want to give or wish to stop giving their decision is fully respected. Any complaints received are recorded and investigated. There have been no fundraising complaints recorded in the past year.

### Our Fundraising

The Trustees and the Senior Management Team aim to ensure that Wooden Spoon’s fundraising is respectful, open, honest and accountable to the public. The charity considers the objects and the beneficiaries of the organisation when fundraising is planned.

#### The charity’s primary income sources in this financial year include:

**Subscriptions:** We enjoy the support of around 7,000 members who donate an annual subscription to the charity. This significant regular giving every year supports Wooden Spoon’s work and notably allowed sustainability. Members receive Spoonews (our in-house magazine) twice per year, invitations to regional and national events when staged, the opportunity to win national and international rugby tickets and the opportunity to wear the charity’s distinctive tie or broach in the colours of the England, Scotland, Wales and Ireland rugby teams.

**Campaign and Donations:** Donations have remained at a consistent level for several years and the generous support of major donors has allowed continued support of the charity’s work and project grant giving.

**Legacy:** The charity has received funds from legacies is supporters wills that amount to £59,000. (2024: Nil)

**Major Gifts:** Wooden Spoon has benefited from a number of major gifts this year from an individual supporter.

**Events:** The charity’s ability to stage events in the financial year has been without restrictions. The national team were able to support the London Marathon fundraising in April 2024 and an expanded Veterans Rugby Festival which including teams from across the regions, took place in September 2024. Fundraising has continued at a local level with regular golf days, cycle rides and individual pursuits. Events including sporting dinners and lunches, with the frequent help of high-profile members of the rugby community, have been taking place throughout the year and many regions held events around the men’s Rugby World Cup in the autumn and both men’s and women’s Six Nations events remaining very popular. Our objective is always to maximise the funds generated at each event and the vast majority of our events are run by the regional volunteer committees whose hard work and commitment are at the heart of the charity. Their enthusiasm and incredible efforts have contributed significantly and our regional fundraising is now over £1m.

**Corporate Engagement:** Our engagement continues with the corporate community.

Youngs Pubs have engaged in fundraising events for the year including multiple pub events and initiatives, Player at the Pump evenings and an on-going commitment to fundraise in the forthcoming year for which we are grateful.

We are enormously grateful to Rugbytots, Youngs Pubs, Omerta and all of the other corporate supporters and their employees and associates for their hard work and generosity.

**Donated Goods and Services:** The charity receives donations of services from both corporate supporters. We are very grateful to all donors and in particular to FedEx for providing their services on a pro bono basis.

The charity is fortunate to have incredible regular supporters and donors who have continued to donate despite all the economic pressures and disruption over the last few years.

### Operational Review

The aim for the year has been to continue to build and focus the fundraising efforts achieved over the last few years and to accelerate our grant giving. A five year strategy plan has now been approved building the charity further forward.

Alongside this we had identified a need to enhance our support for our regions and volunteers and refresh our offering to rugby, communities and individual givers through our membership journey.

The Veterans Festival in September 2024 is now part of the annual calendar and has helped to introduce new volunteers and providing support to the regions who enter and fundraise for their teams. The incredible support of players, volunteers and regional input has been heartwarming, and the event goes from strength to strength with over £100k raised between regionally and nationally including shirt sponsorship.

Hybrid working continues and operational management of all areas of activity is carried out using remote IT services and video conferencing. The year has seen an upgrade in our customer relationship system and the external development team has worked with the Director of Projects & Systems to minimise any impact of the upgrade. Throughout the year all other IT services to the charity remained stable and all of the charity’s management and internal controls were maintained.

The charity has improved the office space available and our staff well-being remains of highest importance.

There are allocated team days and regular all-in team days to ensure teams are communicating. Meetings have taken place alongside continued provision of an employee counselling service.

### Reserves Policy

The charity’s objective is to donate its surplus over the medium term, subject to maintaining reserves in accordance with good accounting and business practices.

The Council is aware of the Charity Commission’s guidance concerning reserves policies. The policy is reviewed on an annual basis and the Trustees updated the policy relating to unrestricted reserves to better reflect current best accounting practice, and to align the reserves policy more logically with the charity’s operations.

A significant part of the charity’s unrestricted reserves are generated through regional activities. The charity’s policy has always been, and continues to be, to release such funds where possible for grants to charitable projects in the financial year following that in which they were raised. The Trustees have previously considered that the reserve policy should explicitly recognise this practice and the reserve policy now sets a target level of free unrestricted reserves at the year-end date, of an amount equal to the unrestricted funds raised through the regional network in the year ending on that date.

The Trustees consider that this policy provides an amount of year end reserves of a scale which should permit the charity to continue its normal style of operation, whilst not being an excessive restriction on the swift deployment of charitable funds to public benefit.

**Restricted Funds:** The reserve covers all funds received by the charity for named specific purposes that have yet to be spent.

**Unrestricted Funds:** The reserve represents the funds available to the charity for investment in new charitable projects without restriction.

The table shows the value of these reserves at the end of the financial year.

	31 March 2025 £	31 March 2024 £
Restricted Funds	237,360	41,377
Unrestricted Funds	2,819,522	2,578,917
	<b>3,056,882</b>	<b>2,620,294</b>

Free reserves which represent unrestricted reserves less fixed assets at the year-end total £2,779,233. The charity will utilise reserves in excess of its policy noted above in approving grants for projects in the year ahead.

The Trustees consider the financial position of the charity to be satisfactory and are of the view that the charity is financially secure and is a going concern

Free reserves represent funds available for the charity for commitment to new projects. The total amount of this reserve is £2,779,233. The Trustees have agreed that £2,440,081 will be allocated to projects in 39 different areas across the UK and Ireland. The amount of £339,152 is currently not allocated..

#### Auditor

Crowe U.K. LLP have indicated their willingness to continue in office.

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

#### By order of the Council of Trustees

The annual report has been approved by the Council of Trustees and signed on its behalf by:



Quentin Smith  
Chairman

Date: 16 June 2025

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also Directors of Wooden Spoon Society for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards).

**Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:**

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions, disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Disclosure of Information to Auditors

Insofar as each of the Trustees and Directors of the charity at the date of approval of this report is aware there is no relevant audit information (information needed by the charity's auditor in connection with preparing the audit report) of which the charity's auditor is unaware. Each Trustee/Director has taken all of the steps that he/she should have taken as a Trustee/Director in order to make himself/herself aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

### By order of the Council



Quentin Smith  
Chairman

Date: 16 June 2025



## INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF WOODEN SPOON SOCIETY

### Opinion

We have audited the financial statements of Wooden Spoon Society for the year ended 31 March 2025 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

#### In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities and Trustee Investments (Scotland) Act 2005 and Regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (amended).

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's

ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The Trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Opinions on other matters prescribed by the Companies Act 2006

In our opinion based on the work undertaken in the course of our audit:

- the information given in the Trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' report have been prepared in accordance with applicable legal requirements.

### Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

### Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 29, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005, together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud.

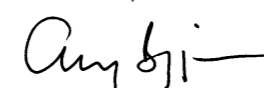
Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the accuracy of legacy income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management about their own identification and assessment of the risks of irregularities, designing audit procedures over legacy income, sample testing on the posting of journals, reviewing accounting estimates for biases and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's Trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Guy Biggin, Senior Statutory Auditor,  
for and on behalf of  
Crowe U.K. LLP  
Statutory Auditor  
4th Floor, St James House, St James Square,  
Cheltenham, Gloucestershire, GL50 3PR

Date: 03 July 2025



**STATEMENT OF FINANCIAL ACTIVITIES**

Including Income and Expenditure Account for the year ended 31 March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
<b>INCOME</b>					
Membership, Donations and Legacies	1	1,256,963	332,508	1,589,471	1,336,733
<i>Income from other trading activities</i>					
Income from events and other activities	2	1,830,901	95,014	1,925,915	1,941,780
Investment Income		107,747	-	107,747	88,364
<b>Total Income</b>		<b>3,195,611</b>	<b>427,522</b>	<b>3,623,133</b>	<b>3,366,877</b>
<b>EXPENDITURE</b>					
<i>Cost of raising funds</i>					
Membership, Donations and Legacies	3	608,332	594	608,926	566,308
Cost of Events and other activities	4	1,046,765	-	1,046,765	1,117,200
		1,655,097	594	1,655,691	1,683,508
<i>Expenditure on Charitable activities</i>	5	1,275,785	230,945	1,506,730	1,314,360
<b>Total Expenditure</b>		<b>2,930,882</b>	<b>231,539</b>	<b>3,162,421</b>	<b>2,997,868</b>
Net Income before investment gains (losses)		264,729	195,983	460,712	369,009
Net gains/(losses) on investments		(24,124)	-	(24,124)	19,346
Net Income/Expenditure		240,605	195,983	436,588	388,355
<b>Net Movement in Funds</b>		240,605	195,983	436,588	388,355
Total funds brought forward 1 April 2024		2,578,917	41,377	2,620,294	2,231,939
<b>Total funds carried forward at 31 March 2025</b>	<b>14,15</b>	<b>2,819,522</b>	<b>237,360</b>	<b>3,056,882</b>	<b>2,620,294</b>

The notes on pages 44 to 52 form part of these financial statements.

## CHARITY BALANCE SHEET AS AT 31 MARCH 2025

Company number: 01847860

	Notes	2025 £	2024 £
<b>Fixed Assets</b>	<b>9</b>		
Tangible Assets		40,289	46,781
Investment	<b>10</b>	502,877	523,549
<b>Total Fixed Assets</b>		<b>543,166</b>	<b>570,330</b>
<b>Current Assets</b>			
Debtors	<b>11</b>	289,985	122,761
Cash at Bank and in hand		3,217,982	3,090,127
<b>Total Current Assets</b>		<b>3,507,967</b>	<b>3,212,888</b>
<b>Liabilities</b>			
Creditors falling due with one year	<b>12</b>	(994,251)	(1,162,924)
<b>Net Current Assets</b>		<b>2,513,716</b>	<b>2,049,964</b>
<b>Net Assets</b>		<b>3,056,882</b>	<b>2,620,294</b>
<b>The Funds of the charity:</b>			
Restricted Funds	<b>14</b>	237,360	41,377
Unrestricted Funds	<b>15</b>	2,819,522	2,578,917
<b>Total Charity Funds</b>	<b>16</b>	<b>3,056,882</b>	<b>2,620,294</b>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The financial statements on pages 1 to 56 were authorised and approved by the Council on 16 June 2025 and were signed on its behalf by:



Quentin Smith  
Chairman

## STATEMENT OF CASH FLOWS

For the year ended 31 March 2025

	Notes	2025 £	2024 £
<b>Cash generated from operating activities</b>	<b>21</b>	38,074	681,862
<b>Cash flow from investing activities</b>			
Interest Income		107,747	88,364
Purchase of tangible fixed assets		(14,513)	(38,983)
Purchase of investments		(3,453)	(523,546)
<b>Cash provided by (used in) investing activities</b>		<b>89,784</b>	<b>207,697</b>
Increase (decrease) in cash and cash equivalents in the year		127,855	207,697
Cash and cash equivalents at the beginning of the year		3,090,127	2,882,430
<b>Total cash and cash equivalents at the end of the year</b>		<b>3,217,982</b>	<b>3,090,127</b>

## PRINCIPLE ACCOUNTING POLICIES FOR THE YEAR ENDED 31 MARCH 2025

### Charity Information

The charity is a private company limited by guarantee (company no. 01847860) and a registered charity in England and Wales (charity no. 326691), and in Scotland (Scottish registered charity no. SC039247) which is incorporated and domiciled in the UK. The address of the registered office is Sentinel House, Harvest Crescent, Fleet, England, GU51 2UZ.

### Accounting policies

#### Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Accounts (Scotland) Regulation 2006 and the Companies Act 2006.

Wooden Spoon Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### Preparation of the accounts on a going concern basis

The charity reported a cash inflow of £38,071 from operating activities for the year. The charity has continued project grant commitments and these are recognised at the time that Trustees agree the support. The Trustees are of the view that the charity is financially secure and that on this basis the charity is a going concern. The Trustees confirmed the adverse impact of the Covid-19 epidemic in the last few years is concluded. In particular they have noted the level of free reserves carried forward will be continually monitored to ensure that the future awarding of project grants takes into account the financial position of the charity and the charity is responding to current situations promptly.

#### Group Financial Statements

The charity has a wholly owned subsidiary WSS Events Ltd. The financial statements to 31 March 2024 and 2023 have been prepared as a single entity as the subsidiary has been dormant.

### Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met and it is probable the income will be received and the amount can be measured reliably.

Income comprises membership, donations, income receivable from events held during the year and interest receivable. Donations are recognised when received and comprise amounts received which are not connected to fundraising events. All other income is accounted for on a receivable basis. Income principally arises within the United Kingdom. Related gift aid is recognised when a donation is received.

Legacy entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

Income from grants, including government grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred

#### Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the supporter is not recognised. Please refer to the Trustees' annual report for more information.

Donated professional services and donated facilities are valued on the basis of the amount the charity would have been willing to pay to obtain the services on the open market; a corresponding amount is then recognised as expenditure in the same period.

### Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

### Restricted funds

Restricted funds are those funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for a particular purpose. The details of which are set out in the notes to the accounts.

### Unrestricted funds

Unrestricted funds comprise accumulated surpluses and deficits on general funds. They are available for use at the discretion of the Council in furtherance of the objectives of the charity.

### Charitable activities

Charitable activities comprise grants and donations paid or committed to charitable projects. Committed charitable expenditure shown in note 11 represents the total value of the charitable projects for which approval has been granted. Payment of funds to the beneficiary organisation is contingent on specific performance criteria being met. When grant applications are approved by the Trustees the grant and a grant letter is issued to a beneficiary organisation and the charity recognises a liability for the amount approved as based on experience it is more probable than not the grants will be paid.

### Raising funds

Fundraising and costs of fund raising include the expenses of fundraising events, promotional activities, staff and other costs directly involved in the relevant activity. Membership and donations costs are covered by staff costs involved in the operation of the Charity.

### Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay. Costs have been attributed to one of the financial categories of expenditure in the Statement of Financial Activities (SOFA).

### Governance costs

Governance costs relate to the compliance with constitutional and statutory requirements and included within support costs.

### Apportionment of costs

Where costs cannot be directly attributed to a particular heading, they have been apportioned to each functional category of expenditure. The allocation is based on several criteria including an assessment of time spent.

### Pension contributions

Pension contributions are made to either the employees' group arranged Auto Enrolment scheme, the staff members own pension scheme or cash for the employee to make their own pension contributions. The amount charged to the Statement of Financial Activities in respect of pension costs is the contributions payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the balance sheet.

### Tangible fixed assets

Tangible fixed assets are stated at cost, net of depreciation and any provision for impairment. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset to its estimated residual value on a straight line basis over its expected useful life, as follows:-

Other equipment	33 1/3%
Computer equipment	33 1/3%

Assets costing less than £500 are not capitalised.

### Investments

Fixed asset investments are stated at cost. Provision is made for any impairment in the value of fixed asset investments.

### Irrecoverable VAT

All irrecoverable VAT on revenue costs is charged to the statement of financial activities.

### Debtors

Trade debtors, other debtors and accrued income are recognised at the settlement amount. Prepayments are valued at the amount prepaid net of any discount.

### Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and measured or estimated reliably. Creditors are normally recognised at their settlement amount after any trade discounts are due.

## PRINCIPLE ACCOUNTING POLICIES FOR THE YEAR ENDED 31 MARCH 2025 (CONT)

### Cash and cash equivalents

Cash is represented by cash in hand and immediately accessible deposits with financial institutions.

### Taxation

The company is a registered charity, and as such is entitled to tax exemptions on all its income and gains properly applied for its charitable purposes.

### Financial instruments

Financial assets and liabilities are measured at settlement value.

### Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, which are described above, Trustees are required to make judgements, estimates, and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant.

- Depreciation – The charity depreciates its assets at rates calculated to write off the cost on a straight-line basis over the expected useful economic lives.
- Impairment of debtors – The charity makes an estimate of trade debtors and other debtors. When assessing the impairment of trade debtors and other debtors, management considers factors including the credit rating of the debtor, the ageing profile of debtors and historical experience.

## NOTES TO THE FINANCIAL STATEMENTS

### for the year ended 31 March 2025

Detailed below is the breakdown of the Income and Expenditure expended by the charity in the various areas of operation. Further breakdown of the staff and support costs, with the allocation to different activities is detailed in the subsequent pages.

Note		2025 Total £	2024 Total £
<b>Note 1</b>	<b>Membership, Donations and Legacies</b>		
	Membership	472,564	450,462
	Donations and Legacies	1,111,479	881,263
	Gifts in Kind	5,428	5,008
		<b>1,589,471</b>	<b>1,336,733</b>
<b>Note 2</b>	<b>Income from other trading activities</b>		
	Income from Events	1,925,915	1,941,780
		<b>1,925,915</b>	<b>1,941,780</b>

### Events and Other Activities

Note		Staff Note 6 £	Support Note 7 £	Other £	2025 Total £	2024 Total £
<b>Note 3</b>	<b>Cost of raising funds</b>					
		<b>403,159</b>	<b>101,729</b>	<b>104,038</b>	<b>608,926</b>	<b>566,308</b>
<b>Note 4</b>	<b>Cost of Events and other activities</b>					
	Events Costs	29,542	34,408	840,872	904,882	967,117
	Administration Costs	43,279	54,243	-	97,522	106,286
	Governance Costs	17,511	26,910	-	44,421	43,797
		<b>90,332</b>	<b>115,561</b>	<b>840,872</b>	<b>1,046,765</b>	<b>1,117,200</b>
<b>Note 5</b>	<b>Cost attributed to Charitable activities</b>					
		<b>133,095</b>	<b>18,708</b>	<b>1,354,927</b>	<b>1,506,730</b>	<b>1,314,360</b>

All grants have been made to institutions.

### Significant grants made in the year are set out below:

Dogs for Good	£35,000	Health and Wellbeing
The Nurture Project Northumberland	£29,985	Sensory Rooms and Gardens
Park Community Academy Lancashire	£25,000	Playgrounds and Outdoor Activities
Saltersgate School Edinburgh	£40,000	Specialist Equipment and Facilities
Whitecote Primary School Yorkshire	£25,000	Specialist Equipment and Facilities
Haberton School Ulster	£26,000	Sensory Rooms and Gardens
Cancer Focus NI Ulstyr	£40,000	Specialist Equipment and Facilities
Maddys Mark	£35,000	Health and Wellbeing
Pass the Plate	£34,000	Health and Wellbeing
The Wave Project 4 locations	£45,000	Health and Wellbeing/Specialist Equipment

<b>Note 6</b>	<b>Staff Costs</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Membership and Fundraising	403,159	392,948
	Events Costs	29,542	20,862
	Administration Costs	43,279	42,251
	Governance Costs	17,511	16,681
	Charitable Activities	133,095	122,019
	<b>Total Staff Costs</b>	<b>626,586</b>	<b>594,761</b>

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Salaries	536,764	507,836
Social Security Costs	54,149	54,842
Pension Costs	23,686	23,583
Other Benefits	11,987	8,500
	<b>626,586</b>	<b>594,761</b>

The average number of people employed by the Charity during the year was as follows;

	<b>2025</b>	<b>2024</b>
Charitable Activities	2	1
Events and Fundraising Activities	8	8
Administration and Governance	4	4
	<b>14</b>	<b>13</b>

	<b>2025</b>	<b>2024</b>
Employees within the Charity received emoluments		
£80,000-£90,000	1	1
£60,000-£70,000	1	1

The total employee benefits of the key personnel of the charity were £254,713 (2024: £281,875). During 2025 the key personnel included the Chief Executive Officer, the Director of Projects and Systems, Director of Finance and Operations and the Director of Fundraising and Marketing.

No Trustee received any emoluments during the year ended 31 March 2025 (2024: £nil). During the year expenses totalling £841 were incurred by 4 Trustees (2024: £2,915 incurred by 3 Trustees) which mainly relate to travel.

The charity provides a contribution to the pension schemes of all staff. In the current financial year £23,309 has been paid (2024: £23,583).

No staff were made redundant in the year (2024: £10,717 one member of staff).

<b>Note 7</b>	<b>Support Costs</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Membership and Fundraising	101,729	105,111
	Events Costs	34,408	34,672
	Administration Costs	54,243	62,848
	Governance Costs	26,910	26,915
	Charitable Activities	18,708	13,170
	<b>Total Support Costs</b>	<b>235,998</b>	<b>242,716</b>

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Rent, Repairs and Maintenance	33,982	23,241
Office Costs	3,802	6,577
Communications	54,627	86,142
Operational Expenses	12,183	11,866
Depreciation	21,005	19,814
Professional Fees	49,288	51,634
Other Support Costs	61,111	43,442
	<b>235,998</b>	<b>242,716</b>

Support costs incurred in the operation of the charity are detailed above. These costs are apportioned to each category of expenditure. The apportionment is based on the people committed to delivering the income related to these categories.

FedEx provide delivery services on a pro bono basis and the market value of these services is included above and has also been included in income to recognise these services were kindly donated free of charge.

<b>Note 8</b>	<b>Governance Costs</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Auditors - Fees	26,069	24,000
	Trustee Travel Expenses	841	2,915
		<b>26,910</b>	<b>26,915</b>

No legal and professional costs were incurred in connection with Governance matters during the year.

Note 9	Tangible Fixed Assets	Equipment	Computer equipment	Total
		£	£	£
<b>Cost</b>				
	At 1st April 2024	19,165	65,309	84,474
	Disposals in the year	-	-	-
	Additions in the year	8,795	5,718	14,513
	At 31st March 2025	27,960	71,027	98,987
<b>Accumulated depreciation</b>				
	At 1st April 2024	17,127	20,566	37,693
	Disposals in the year	-	-	-
	Charge for the year	7,719	13,286	21,005
	At 31st March 2025	24,846	33,852	58,698
<b>Net book values</b>				
	<b>At 31st March 2025</b>	<b>3,114</b>	<b>37,175</b>	<b>40,289</b>
	At 31st March 2024	2,038	44,743	46,781
Note 10	<b>Investments</b>	<b>2025</b>	<b>2024</b>	
		£	£	
	WSS Events Limited	2	2	
	Esher Rugby Club	1	1	
	Murrayfield Debenture	1	1	
	CCLA Investment Fund	502,873	523,545	
		<b>502,877</b>	<b>523,549</b>	
	<b>CCLA Investment Fund</b>	<b>2025</b>	<b>2024</b>	
		£	£	
	Investment value at start of year	523,545	0	
	Investment made	3,453	504,199	
	Revalue of investment re change in market	(24,125)	19,346	
		<b>502,873</b>	<b>523,545</b>	

The Society has an investment of £2 being the share capital of WSS Events Ltd. The investment represents 100% of the ordinary share capital of WSS Events Limited (a company registered in England and Wales) comprising two ordinary shares of £1 each. WSS Events Ltd has been dormant since March 2021.

The charity invested the CCLA Ethical Fund in 2024 and a further investment has been made during the year of the income received.

In previous years the charity received a donation of shares in Esher rugby club and a Class A Debenture in Murrayfield (Scottish Rugby) which will expire in 2045. These assets are recorded as an investment at a notional value of £1 each.

Note 11	Debtors	2025	2024
		£	£
	Trade Debtors	200,470	49,677
	Other Debtors	0	7,500
	Prepayments	89,515	65,584
		<b>289,985</b>	<b>122,761</b>

Trade debtors are stated after impairment provision totalling £nil (2024: £nil).

Note 12	Creditors	2025	2024
		£	£
	Trade Creditors	74,675	41,637
	Other Creditors	0	372
	Social Security and Taxes	14,878	16,907
	Accruals	25,000	31,455
	Committed Charitable Expenditure	718,985	866,643
	Deferred Income	160,713	205,910
		<b>994,251</b>	<b>1,162,924</b>

Creditors	2025	2024
	£	£
Reconciliation of Grants Payable		
Commitments at 1 April 2024	866,643	588,900
Grants and donations approved in the year	1,415,642	1,183,515
Grants and donations paid in the year	(1,495,856)	(895,242)
Grants withdrawn in the year	(67,444)	(10,530)
<b>Commitments at 31 March 2025</b>	<b>718,985</b>	<b>866,643</b>

Note 13	Deferred income	2025	2024
		£	£
	At 1st April 2024	205,910	109,508
	Amount Received in year	160,713	205,910
	Income utilised in year	(205,910)	(109,508)
	<b>At 31st March 2025</b>	<b>160,713</b>	<b>205,910</b>

Deferred income has arisen as there are events which are taking place in the financial year to 31 March 2025 for which some revenue has been received in the current year.

Note 14	Restricted Funds	Balance at 1st April 2024 £	Income £	Expenditure £	Transfer between funds £	Balance at 31st March 2025 £
	Community	-	-	-	-	-
	Other Restricted Funds	41,377	427,522	(231,539)	-	237,360
	<b>Total Restricted Funds</b>	<b>41,377</b>	<b>427,522</b>	<b>(231,539)</b>	<b>-</b>	<b>237,360</b>

Restricted Funds	Balance at 1st April 2023 £	Income £	Expenditure £	Transfer between funds £	Balance at 31st March 2024 £
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**Comparative Figures for 2024**

Community	-	-	-	-	-
Other Restricted Funds	29,977	92,000	(80,600)	-	41,377
<b>Total Restricted Funds</b>	<b>29,977</b>	<b>92,000</b>	<b>(80,600)</b>	<b>-</b>	<b>41,377</b>

**Other Restricted Funds**

During the year the charity has granted restricted donations where the funds have been applied to the specific requirements of the donor or their representatives.

Note 15	Unrestricted Funds	Balance at 1st April 2024 £	Income £	Expenditure £	Transfer between funds £	Balance at 31st March 2025 £
	Unrestricted	2,578,917	3,195,611	(2,955,006)	-	2,819,522
	<b>Total Unrestricted Funds</b>	<b>2,578,917</b>	<b>3,195,611</b>	<b>(2,955,006)</b>	<b>-</b>	<b>2,819,522</b>

Unrestricted Funds	Balance at 1st April 2023 £	Income £	Expenditure £	Transfer between funds £	Balance at 31st March 2024 £
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**Comparative figures for 2024**

Unrestricted	2,201,962	3,294,223	(2,917,268)	-	2,578,917
<b>Total Unrestricted Funds</b>	<b>2,201,962</b>	<b>3,294,223</b>	<b>(2,917,268)</b>	<b>-</b>	<b>2,578,917</b>

This represents the amount available to be donated or expended at the discretion of the Trustees, for purposes consistent with the charity's charitable aims.

Note 16	Analysis of Net Assets Between Funds	Tangible fixed assets £	Net current assets £	Total £
<b>Restricted Funds</b>				
	Restricted Funds	-	237,360	237,360
<b>Unrestricted Funds</b>				
	General Fund	40,289	2,779,233	2,819,522
	<b>Net Assets</b>	<b>40,289</b>	<b>3,016,593</b>	<b>3,056,882</b>

Analysis of Net Assets between Funds	Tangible fixed assets £	Net current assets £	Total £
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**Comparative Figures for 2024**

**Restricted Funds**

Restricted Funds	-	41,377	41,377
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**Unrestricted Funds**

General Fund	46,781	2,521,136	2,567,917
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<b>Net Assets</b>	<b>46,781</b>	<b>2,562,513</b>	<b>2,609,294</b>
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**Note 17:  
Donated Goods And Services**

Donations in kind are included in income when the benefit to the charity is reasonably quantifiable and measurable. They are valued by the Trustees at the amount the charity would have been willing to pay for the goods or services on the open market.

The donations in kind received in the year recognised in the statement of financial activities within donations totalled £5,428 (2024: £5,008).

These represented postal delivery services of £5,428 (2024: £5,008) included in the Cost of Raising Funds.

Donations in kind of time and services given to the charity by all its volunteers and supporters are of great value. As the value of these services is not capable of quantification with reasonable certainty, no amounts have been included in the financial statements for these valuable contributions.

The charity is extremely grateful for the support it receives from its numerous unpaid volunteers and other supporters.

**Note 18:  
Financial Commitments**

Grants made by the charity are payments to third parties in the furtherance of the charitable objects of the charity. In the case of a grant offer being made this is accrued once the recipient has been notified of the grant award and a grant letter issued. The notifications give the recipient a reasonable expectation that they will receive the grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the benefitting charity.

**Note 19:  
Legal status**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of a winding-up is limited to £1.

**Note 20:  
Related Party Transactions**

Trustees are deemed related parties to the charity and as such reporting of donations made directly to the charity is required. The Trustees are volunteers and donate their time at no cost to the charity. There were no donations from Trustees. (2024: Nil).

Note 21	Reconciliation of net movement in funds to net cash flow from operating activities	2025 £	2024 £
	Net movement in funds	436,588	388,355
	Add back depreciation Tangible Assets	21,005	9,097
	Add back revaluation of Investments	24,125	-
	Deduct interest income	(107,747)	(88,364)
	(Decrease) increase in debtors	(167,224)	59,820
	(Increase) decrease in creditors	(168,673)	312,954
	<b>Net Cash used in operating activities</b>	<b>38,074</b>	<b>681,862</b>



## LEGAL AND ADMINISTRATIVE INFORMATION

**Patrons**

Her Royal Highness,  
The Princess Royal KG, KT, GCVO, CD, QSO

The Rugby Football Union  
The Scottish Rugby Union  
The Welsh Rugby Union  
The Irish Rugby Football Union

**Life President**

Peter Scott

**President**

Nigel Timson

**Trustees**

Adrian Alli  
Ali Gilbert  
Becca Brackwell-Slade (Resigned 22nd January 2025)  
Brett Bader  
Christine Braithwaite  
Graham Allen (Resigned 14th September 2024)  
Jane Harwood  
Joanna Coombs  
John Gibson  
Mark McCafferty  
Quentin Smith  
Rufus Hack  
Sarah Wight  
Victoria Sparkes

**Company Secretary**

Barry Monahan

**Registered Office**

Sentinel House  
Ancells Business Park  
Harvest Crescent  
Fleet  
Hampshire GU51 2UZ

**Independent Auditor**

Crowe U.K. LLP  
4th Floor  
St James House  
St James Square  
Cheltenham  
Gloucestershire GL50 3PR

**Principle Bankers**

Barclays Bank PLC  
Town Gate House  
Church Street East  
Woking  
Surrey GU21 6AE

**Solicitors**

Clifford Chance LLP  
10 Upper Bank Street  
London E14 5JJ

# THANK YOU

Wooden Spoon thanks our volunteers, supporters and the rugby community who all work with us to help vulnerable children and young people in the UK and Ireland.

## Here are just some of them:

Our regional volunteers

Our corporate supporters

Our major donors

Our individual supporters

Our challengers and fundraisers

Our partners including the British Lions Charitable Trust





# Wooden Spoon

The children's charity of rugby



w: [woodenspoon.org.uk](http://woodenspoon.org.uk)

e: [charity@woodenspoon.org.uk](mailto:charity@woodenspoon.org.uk)

t: 01252 773720



Wooden Spoon Society (A company limited by guarantee and having no share capital)

Registered Number: 01847860 Charity Number: 326691 Scottish Charity Number: SC039247

**WOODEN SPOON SOCIETY**

England & Wales - Charity number 326691

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# Accounts

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**Wooden Spoon**  
The children's charity of rugby

# ANNUAL REPORT

# 2024

Changing children's lives through the power of rugby



[www.woodenspoon.org.uk](http://www.woodenspoon.org.uk)

*“Together, we are making a profound impact on the lives of children and young people through the power of rugby.”*



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## CHAIR'S REPORT

Having completed its first 40 years of activity, Wooden Spoon is surging ahead – there is no complacency or relaxation of purpose to successfully serve an expanding community of beneficiaries, volunteers, donors and supporters. To do so, it has continued to evolve, develop and improve. The most recent period, covered by this report, has seen it do so exponentially through expansion of the Trustee Board, with an even wider network and additional skillsets, and key executive appointments to deliver a thorough strategic review and achieve even greater impact. Wooden Spoon is now entering another exciting period of growth from which ever more children and young people will benefit.

There is detail of the strategic review in this report. In summary, it has addressed the key areas of income generation, support for beneficiaries, community engagement and governance. With its 40 years of experience, and tracked record, the review has been forensic and converted into a pragmatic, co-ordinated, deliverable, plan. Its implementation is, as always with Wooden Spoon, open and inclusive with the mission “to positively transform the lives of vulnerable children and young people through the power of rugby”.

Ultimately success is measured by funding effective projects across the UK and Ireland, increasing reach, depth and variety. Wooden Spoon's regional structure, with the fact that funds raised in a region will be spent by that region, acknowledges and respects the invaluable contribution to their communities of Wooden Spoon's members, volunteers and supporters. Additional funds are also generated by the work of the national executive. The process of prudent funding relies on skilled due diligence, the expertise of project inspectors and the thoroughness of the executive and Trustees. Wooden Spoon has a tremendous record of funding projects, with open mindedness, which prove to be durable and longstanding.

Wooden Spoon has rugby as its “DNA”. Formed following the Ireland v England match in March 1983, at the end of the (then) Five Nations, it has been grown by those who love the game with commitment to its values. Today, Wooden Spoon is proud of its expanding Partner Club programme, its relationships with the Home Nations' governing bodies, Premiership Rugby and as a nominated charity of the British and Irish Lions the pinnacle of rugby's collaboration. It welcomes opportunities to engage with other charities and community operations to share, support and learn from.

Hope you enjoy the report. Visit the website for further information. Feel free to comment and please join us!

A handwritten signature in black ink, appearing to read 'Quentin Smith'.

Quentin Smith  
Chair



## CEO'S REPORT

As we complete our 40th year celebrations we are full steam ahead planning our 'second half'. It will come as no surprise that I continue to feel honoured and privileged to be at the helm of this incredible charity. I am reminded on a daily basis that as a team we can achieve great things for the children and young people who need it most across the UK & Ireland.

Our partnership with the British & Irish Lions mirrors our values and ethos bringing together the best of the best from across England, Ireland, Scotland and Wales. This is echoed by the representation of our regional volunteers, trustees, supporters, donors, players and staff team. It is our people who the key to our successes.

Imagine putting your body and mind through gruelling pain and commitment to raise money for children you may never meet, to improve their standard of living, opportunities and life chances. How grateful I am that we have an army of these heroes.

Our partnership with Young's Pubs has been renewed which has been like welcoming an old family friend back to the charity. Working with their team has been refreshing and inspirational. Their army of pubs, restaurants and hotels plus the beating heart at their HQ raised over £200,000 for Wooden Spoon and specified initiatives – School of Hard Knocks, Maddy's Mark, Dogs For Good, Pass the Plate and Wheelchair Rugby.

Our ever-growing Vets community continues to increase fundraising and introduces more volunteers back into our Regional Committees. Our volunteers are our life blood and ensuring that they are well supported, nurtured and have a well engaged pipeline of committee members is imperative.

During the last 12 months we have worked on a campaign raising funds and awareness for the Disability Tag rugby community across the UK and Ireland. This has taken off and we are seeing a huge amount of support to enable children and young people to have a regular tournament that they can take part in each year.

As we look ahead we are all concentrating on the implementation of our Strategic review to elevate the charity again into a new phase where we are more ambitious than ever with the projects that we fund and the children that we help.

Together, we are making a profound impact on the lives of children and young people through the power of rugby.

Sarah Webb, CEO  
Wooden Spoon



## ABOUT US

### VISION

Through the power of rugby, every child and young person has access to the best life opportunities, no matter what their background.

### MISSION

To positively transform the lives of vulnerable children and young people through the power of rugby.

### VALUES

Fun

Passion

Teamwork

Integrity

# WHAT WE DO

Wooden Spoon is the children's charity of rugby. We are a grant making charity and fund life-changing projects across the UK & Ireland.

We have a national footprint, but the largest part of our income is raised by local volunteers. Our aim is that every penny that our volunteers raise is spent in their local communities.

We have a rigorous project application process to ensure that all grant applications meet our robust funding criteria whilst meeting the evolving needs of children and young people with disabilities or facing disadvantage.





# THE PROJECTS WE FUND

## **Wooden Spoon allocates funds to support its charitable mission:**

*“Our objective is to positively impact the lives of children and young people through our dedication to high-quality charitable initiatives.”*

To qualify for funding, projects must aim to enhance and support the lives of children and young people (under 25 years old or those with a cognitive age under 25) who face physical, mental, or social challenges.

Eligible projects must directly engage with children and young people, offering activities or services that positively influence their lives. Beneficiaries of the grant should be located in the UK or Ireland

Organisations seeking funding must demonstrate the implementation of policies that safeguard and promote the well-being and development of children and young people in their care. Additionally, proof of financial stability is required.

All projects must agree to provide clear information on the impact of the grant two and five years after completion, ensuring transparency and accountability.



# CHILDREN NEED US MORE THAN EVER



**66% OF UK FAMILIES**  
say the cost-of-living crisis had  
negatively impacted their  
family

**30%**

**OF CHILDREN**  
are living in poverty



**11%**

**OF CHILDREN**  
in the UK have  
a disability



**99,000 FAMILIES**  
in the UK are caring for  
seriously ill children

**20%**

**OF CHILDREN**  
in the UK have a  
probable mental  
health disorder



**ONLY 1 IN 3 CHILDREN  
& YOUNG PEOPLE**  
with a diagnosable mental  
health condition get access  
to NHS care and  
treatment



# 2024 IN NUMBERS



89 PROJECTS SUPPORTED



PROJECTS IN 28 REGIONS



£1,177,281.17 APPROVED FOR PROJECTS



WE HAVE SUPPORTED 38,940 CHILDREN IN ONE YEAR



& 194,700 DURING THE LIFE OF THE PROJECT

# FUNDRAISING HIGHLIGHTS



## YOUNG'S PUBS

Young's Pubs raised £200,000



## MARATHON

15 runners raised £30,000



## VETSFEST

28 teams representing 350 rugby clubs raised £110,000



## TAG APPEAL

Our appeal raised £18,000 contributing to our £55,000 total



## RUGBYTOTS RIDE & TRY-ATHLONS

RugbyTots Kids and riders raised £118,000



# OUR CORPORATE & RUGBY SUPPORTERS

Our corporate and rugby supporters have helped us raise our profile and go above and beyond with our fundraising enabling us to support more children who need our help.



*“To achieve our aim of meeting the demand for grants we need to grow our income year on year, trebling our income by the end of our strategic period in 2029.”*

  
**Wooden Spoon**  
The children's charity of rugby

  
**ROYAL AIR FORCE AIR CADETS**  
the next generation

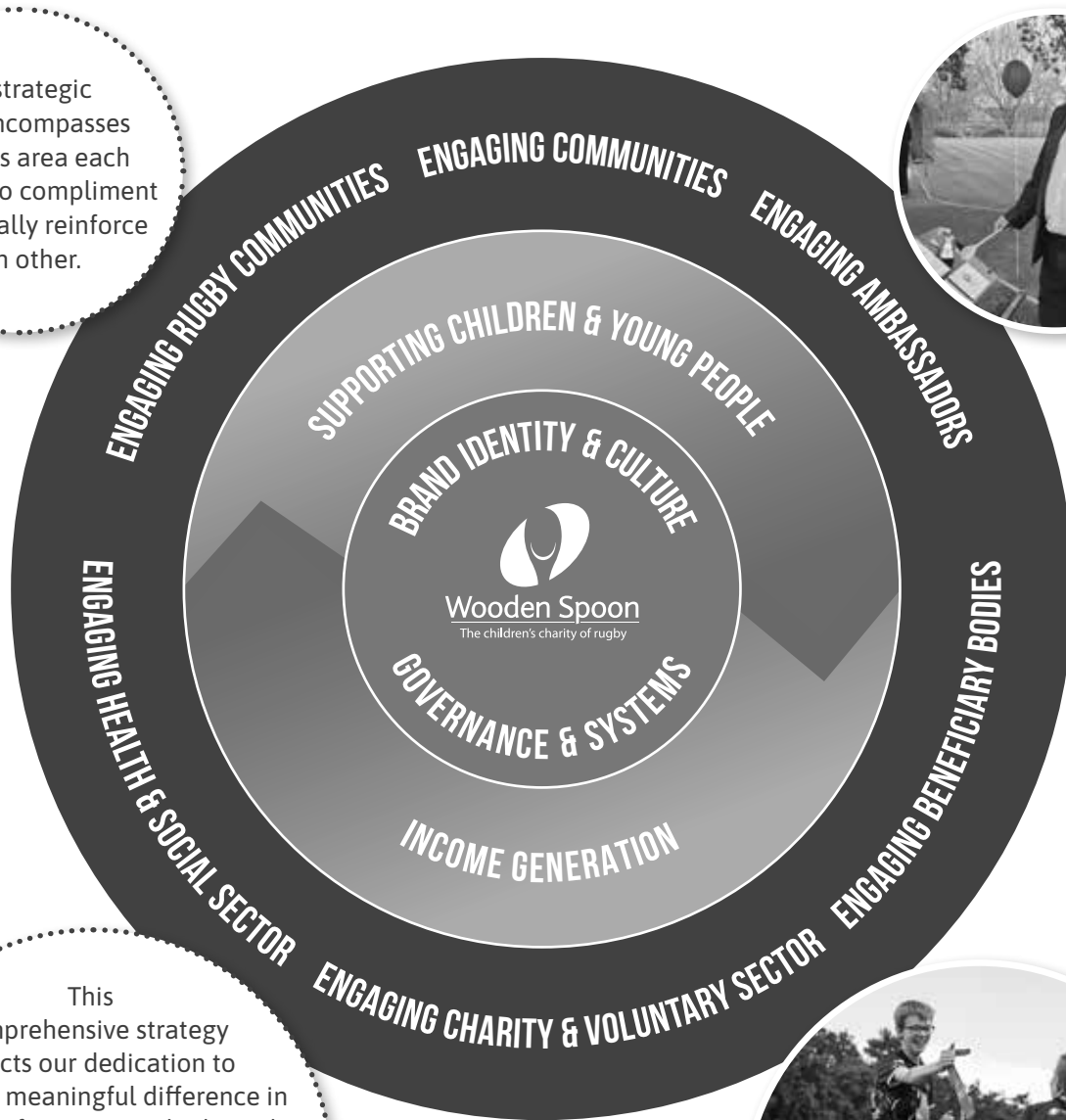


# THINKING FORWARD

## *To be rugby's children charity – helping the next 1 million children*

Wooden Spoon has set a new 5-year strategy which aims to raise our profile and with the support of the rugby community raise the funds necessary to help the next 1 million children over the coming 5 years.

Our strategic vision encompasses four keys area each designed to compliment and mutually reinforce each other.



This comprehensive strategy reflects our dedication to making a meaningful difference in the lives of young people through the power of rugby. We are excited about the future and confident that, with the continued support of our members, donors, and volunteers we will achieve our ambitious goals.

**Together, we can change lives through the power of rugby.**



## GOVERNANCE

At the heart of our strategy is a commitment to governance that guarantees our operational excellence. We aim to provide unparalleled support to our staff, volunteers, and grant recipients by equipping them with the correct tools and systems. This enables us to demonstrate both our efficiency and our excellence in financial management and overall operational conduct.



### Specifically in the next 12 months we will:

#### Oversight and reporting

Create a suite of topline shareable, transparent organisational metrics to monitor our impact, show our financial performance, compliance, and quality assurance levels.

#### Digital First

Review and audit our use of digital technology in volunteer support, grant processing and fundraising to develop a roadmap of future investment for the best use of systems and processes to ensure maximum return and best value.

#### Equality, Diversity, and Inclusion

Alongside the needs assessment and research being carried out by our grants team to ensure that our grants are focussed on where they are most needed we will ensure our charity is welcoming to all – staff, volunteers, and beneficiaries – by setting benchmarks and educating the entire organisation.

#### Best in class working environment

To enhance our ongoing commitment to volunteers and staff, we will review our volunteer engagement and recognition programs, ensure compliance, and evaluate our pay and award strategy to attract and retain top talent for the charity's mission.





## INCOME GENERATION

Our aim is to reinforce Wooden Spoon as the authority in raising funds with the rugby community for children and young people. We strive to be known as a trusted and aspirational rugby charity, one that attracts diverse and robust income streams.



To achieve our aim of meeting the demand for grants we need to grow our income year on year, trebling our income by the end of our strategic period in 2029. We will do this by diversifying our income streams, creating fundraising products and platforms for individual and corporate support.

### Specifically in the next 12 months we will:

#### Membership

With over 7,500 members, our supporters are vital to the charity. Membership income helps us support our 38 regions, raising over £1 million annually for local communities. We will enhance communication with members, showing how their donations transform lives, maximise Gift Aid collection, and offer rewards and experiences to strengthen our membership proposition.

#### Legacy

Many of our supporters have been on the last 40-year journey with us. We will develop a legacy programme for those who are able and wish to continue to support the charity in their memory.

#### Challenges

Our research shows that supporters want Individual fundraising challenges like marathons, long-distance bike rides, or coastal treks. We will offer exclusive entries to popular UK and Ireland challenges and provide dedicated resources for fundraising support. Additionally, we will develop a Wooden Spoon mass participation event to galvanise the wider rugby community.

#### Corporates and major donors

Wooden Spoon benefits from the generous support of many UK and Ireland businesses through employee engagement, fundraising, corporate donations, and sponsorship. We will increase staff resources to promote our sponsorship platforms whether it be supporting our expanding range of Rugby participation festivals or bespoke funding of particular projects and causes.

#### Regions

Last year, we invested in additional support staff to help our 38 regions organise their events – with publicity, auction prizes, and online ticketing. We will continue sharing best practices across the regions, negotiating better rates, and exploring cost-effective online fundraising ideas to bolster regional fundraising. Additionally, we will identify specific causes and projects to fundraise for alongside building our general grant fund.

*“With over 7,500 members, our supporters are vital to the charity. Membership income helps us support our 38 regions, raising over £1 million annually for local communities.”*

## SUPPORTING CHILDREN AND YOUNG PEOPLE

Our aim is to be respected and recognised for our professional expertise in funding projects that significantly impact the lives of children and young people that need it the most. By engaging with experts in health and social care in the field, our goal is to support initiatives that really address the current problems faced by young people and children today.



### Specifically in the next 12 months we will:

#### Research led grant targeting

Children and young people's needs remain the same as in recent years, but demand for grant funding currently outstrips our supply. New issues include online mental health problems, educational gaps from COVID-19, and the cost-of-living crisis worsening debt and food shortages. We will engage more with beneficiaries and health organisations to better understand needs and adapt our funding criteria to ensure the size and type of grants that we award are the most effective.

Additionally, we will gather insights from authority reports, health assessments, socio-economic data to map needs across the UK and Ireland. This targeted approach ensures our grants address the greatest needs and demonstrates to supporters that Wooden Spoon uses their donations effectively.

#### Impact and Outcomes

To ensure funds are used where needed most, we will engage with projects to understand their impact on children and young people. Using surveys, interviews, and digital tools, we will gather and share evidence of outcomes and best practices with other grant applicants, our regions, and supporters, without burdening the projects we support.

#### Targeted campaigns

Better understanding of needs and impact will enable us to tailor fundraising for specific causes. Alongside our traditional open grant pot, we will create proactive campaigns to focus donors and corporate partners on key projects that might not have generated the required support.



## ENGAGING COMMUNITIES

We aim to be the most respected and recognised children's charity within the rugby community. By deepening our engagement and building stronger connections with communities, we aim to increase our supporter base to attract a wider breadth of fundraising opportunities from individuals and corporate and from the rugby, charity and health sectors, ensuring that more children and young people benefit from our initiatives.



### Specifically in the next 12 months we will:

#### At the heart of the rugby community

The rugby community has long supported Wooden Spoon and many of our volunteers in regions have grown from the playing fields into post-match activities, post-retirement fundraising activities with us. We need to maintain and feed this pipeline but in turn supporting clubs and players making Wooden Spoon a true partner of their rugby.

We will review and refresh our partner club offer to create clarity, with reciprocal benefit and to create an aspiration for all clubs and Wooden Spoon to work hand in hand. We will go where rugby is rather than ask it to come to us. Beyond club rugby we will refresh our offer to rugby in schools, community setting and socials park rugby.

This year we have funded the building of sensory room at Twickenham, home of the RFU. We will re-invigorate our relationship with all of the unions in the nations and the British & Irish Lions men's and women's touring sides to engage the widest audiences and look at joint projects to benefit even more children and young people.



#### Awareness, Engagement and Action

Rugby is also about fun and pushing boundaries, Wooden Spoon continues to support teams both abled and disabled to play rugby, created fun and engaging fundraising activities which have even seen our supporters break Guinness World records with games of rugby played in the Arctic and on Everest. We will build on our success of festivals – Disability Tag, Vets and Corporate. We will also look at higher profile events that engage both public, media and supporters.

#### Ambassador engagement

Engagement and promotion of our cause by celebrities and rugby stars is crucial for us to reach out beyond our traditional audiences towards the twelve million spectator, leisure players and armchair rugby fans.

We recognise that this engagement and respect is earned by the other areas within the strategy – having activities that are relevant and engaging, showing the impact of our work, by being forensic in where we grant our funds and showing our efficiently, so the maximum of every pound raised goes to where it's needed – in support with the children and young people.

#### Communicate, communicate, communicate,

We will create a wrap around communications plan to show our success and promote our activities via traditional media- national and local, within the rugby press and across social media platforms.

*“Beyond club rugby we will refresh our offer to rugby in schools, community setting and socials park rugby.”*

*“With the support of the rugby community we want to raise the funds necessary to help the next 1 million children over the coming 5 years.”*





# CHILDREN & YOUNG PEOPLE SUPPORTED

Wooden Spoon funds projects that enhance and support the lives of vulnerable children and young people from a range of backgrounds.

The information below gives a view of the mix of beneficiaries supported by Wooden Spoon approved grants in this period.

## Age range

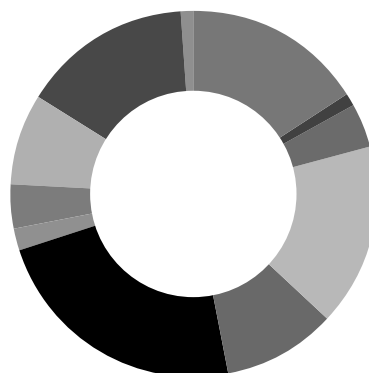
Children and young people supported are aged between 0 and 25.



- 0-4 years **8%**
- 5-11 years **59%**
- 12-18 years **30%**
- 19-25 years **3%**

## Beneficiaries supported

We support children with a range of needs and conditions:



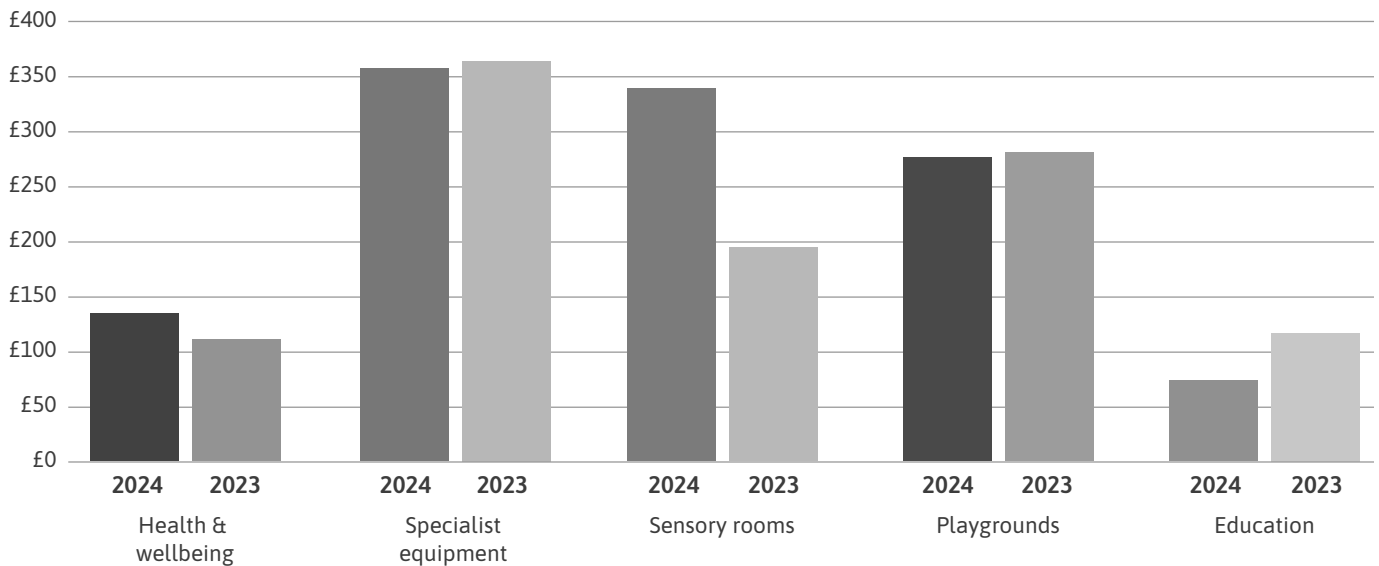
- Autism **16%**
- Blindness **1%**
- Brain injury **0%**
- Deafness **0%**
- Deprived **0%**
- Emotional difficulties **4%**
- Intellectual disability **16%**
- Multiple disabilities **10%**
- Orthopaedic impairment **23%**
- Other health impairment **2%**
- Speech and language **4%**
- Specific learning difficulties **8%**
- Visual impairment **15%**
- Hearing impairment **1%**

# PROJECT DELIVERY

Wooden Spoon funds projects which sit in one of five categories: health and wellbeing, specialist equipment and facilities, sensory rooms and gardens, playgrounds and outdoor facilities and education.

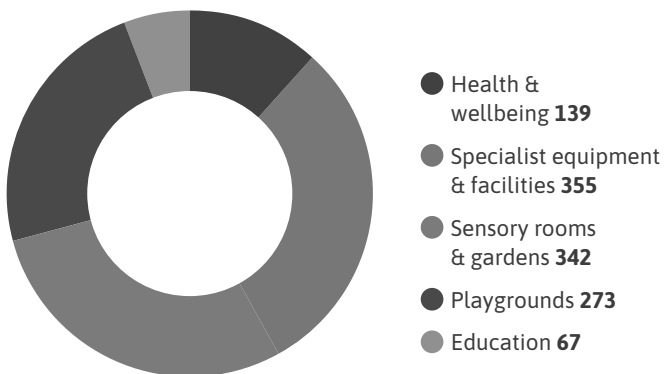
## Projects approved by type (000's)

The chart below shows project approved by type in 2024 with a comparison to 2023.



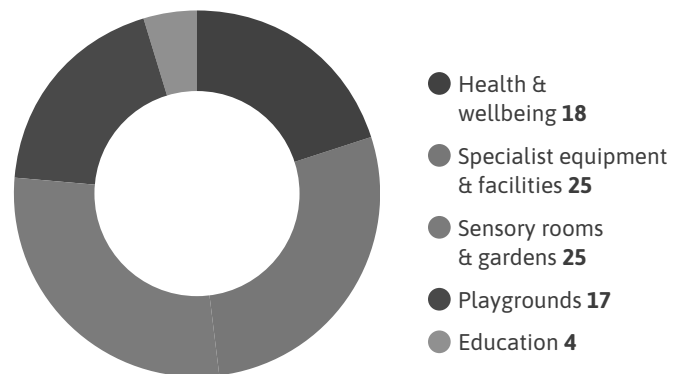
## Projects approved (by value 000's)

The chart below shows project approved by value in 2024.



## Projects approved (by number)

The chart below shows project approved by number in 2024.



Overall total grants approved in the year were £1,183,515 with an increase in two categories compared to £1,074,553 in 2023.

# HEALTH & WELLBEING



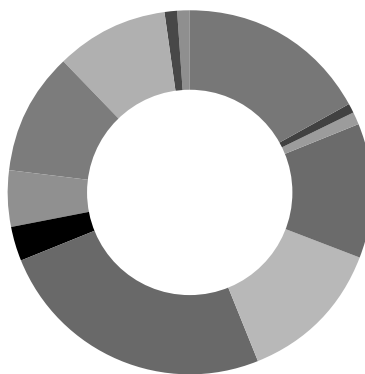
We believe no child should miss out on the health and wellbeing benefits of sport.

Health & Wellbeing projects approved by age range (years)



- 0-4 years 8%
- 5-11 years 59%
- 12-18 years 30%
- 19-25 years 3%

Health & Wellbeing projects approved by conditions supported



- Autism 17%
- Blindness 1%
- Brain injury 1%
- Deafness 0%
- Deprived 0%
- Emotional difficulties 12%
- Intellectual disability 13%
- Multiple disabilities 25%
- Orthopaedic impairment 3%
- Other health impairment 5%
- Speech and language 11%
- Specific learning difficulties 10%
- Visual impairment 1%
- Hearing impairment 1%

**CASE STUDY:**  
**TAG RUGBY IN ACTION**



TAG RUGBY PROGRAMME | GRANT AWARDED £5,000 | NORTHUMBERLAND



The Newcastle Rugby Foundation has partnered with Wooden Spoon Northumberland and Wooden Spoon Durham to kick off a Learning Disability Rugby programme.

Aimed at empowering individuals with learning disabilities, the initiative was launched at Kingston Park Stadium on April 15.

The launch event featured an inclusive rugby session tailored to meet the specific needs of players. Thanks to funding, the programme will have new equipment like tag belts, prepping them for future fixtures and competitions.

They will also have a new kit, which will make the players feel part of the team. Open to all abilities, regardless of prior experience, the programme champions accessibility. The programme makes a meaningful impact on the lives of participants and their families, fostering friendships and empowerment within the rugby community.

Darren Greco, Funding and Development Manager at Newcastle Rugby Foundation said:

*“This is a great opportunity for families to come together through the values and ethos of rugby.”*

Iain Stewart, Wooden Spoon Northumberland, said:

*“The programme fits well with our National Game Changer campaign to help give young people with a disability the chance to become a rugby player.”*

Olly Lawson, Wooden Spoon Durham, said:

*“It’s a pleasure to support programmes like this one, positively impacting the lives of those with learning disabilities. This truly embodies Wooden Spoon – using rugby as a vehicle to do good.”*

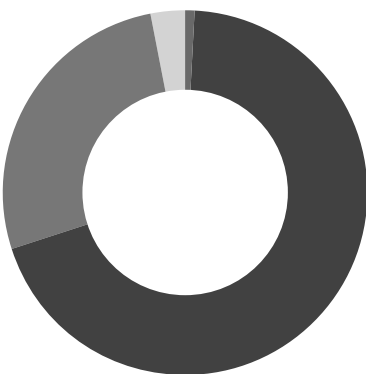


# SPECIALIST EQUIPMENT & FACILITIES



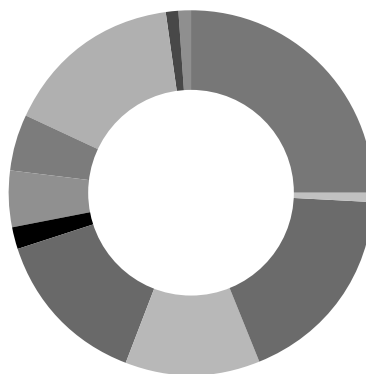
We provide firm foundations for brighter futures by building and funding specialist facilities.

Specialist equipment & facilities projects approved by age range (years)



- 0-4 years **1%**
- 5-11 years **69%**
- 12-18 years **27%**
- 19-25 years **3%**

Specialist equipment & facilities projects approved by conditions supported



- Autism **25%**
- Blindness **0%**
- Brain injury **0%**
- Deafness **0%**
- Deprived **1%**
- Emotional difficulties **18%**
- Intellectual disability **12%**
- Multiple disabilities **14%**
- Orthopaedic impairment **2%**
- Other health impairment **5%**
- Speech and language **5%**
- Specific learning difficulties **16%**
- Visual impairment **1%**
- Hearing impairment **1%**

CASE STUDY:

# BIG STEPS FORWARD

INNOWALK | GRANT AWARDED £43,600 | EDINBURGH



The Innowalk is a dynamic standing device which supports children in an upright position and moves their legs in a motorised motion, similar to walking. It is designed for those with high levels of disability and it can be adjusted to fit a range of abilities, varying sizes, shapes and postures.

Hamish's mum, Sarah, is excited to see the benefits of the Innowalk:

*"I would like to thank Wooden Spoon wholeheartedly for the significant funding we have received for the Innowalk at Braidburn School. This will benefit my son, Hamish, who has severe cerebral palsy and countless other young children at the school with physical disabilities.*

*"The trials at the school showed improved sleep, bowel function and joint movements in the children.*

*During the trials all the pupils really enjoyed using the Innowalk. Regular use will allow pupils to experience physical activity, and benefit from the mental wellbeing it can bring."*

The Innowalk can also improve respiratory function, cardiovascular fitness and muscle tone. The teachers also noticed the children were more engaged in their lessons and were more comfortable in their standers, walkers and wheelchairs.



# SENSORY ROOMS & GARDENS



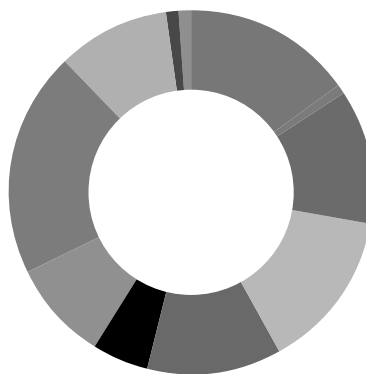
We aim to excite, engage and educate young minds by stimulating children's senses.

Sensory Rooms and Gardens projects approved by age range (years)



- 0-4 years **18%**
- 5-11 years **59%**
- 12-18 years **21%**
- 19-25 years **2%**

Sensory Rooms and Gardens projects approved by conditions supported



- Autism **15%**
- Blindness **0%**
- Brain injury **0%**
- Deafness **1%**
- Deprived **0%**
- Emotional difficulties **12%**
- Intellectual disability **14%**
- Multiple disabilities **12%**
- Orthopaedic impairment **5%**
- Other health impairment **9%**
- Speech and language **20%**
- Specific learning difficulties **10%**
- Visual impairment **1%**
- Hearing impairment **1%**

**CASE STUDY:**

# TWICKENHAM SENSORY ROOM

**SENSORY ROOM | GRANT AWARDED £13,000 | NATIONAL**



Sarah Bern is very close to her family and loves to have her sister Sammy and family along to watch her play.

However, match days are challenging for her nephew, Finlay, who has neurodiversity. Sarah tells us:

*"Finlay loves watching us on the TV, but with the sensory issues being in large crowds causes, and the distress and anxiety it brings, Finlay can't come to watch me play."*

Sarah's sister, Sammy, continues:

*"When he was younger, we did try to bring Finlay to watch Sarah. However, the noise was too much. He would want to run away, and then it's not safe. Then it isn't about watching Sarah, it's about managing Finlay and keeping him safe."*

The new Sensory Room at Twickenham ensures individuals with neurodiversity can join in the excitement of the match in a comfortable environment, tailored to their needs. RFU Health, Safety and Environment Manager, Macaulay Quinn, said:

*"The RFU's ambition for the room was to enrich lives and make rugby accessible to everyone, whatever their needs. We wanted a safe space for people to use and come and enjoy the games like anyone else."*

Sarah tells us the difference the Sensory Room makes:

*"It means my sister can still enjoy aspects of life that Finlay finds difficult, and can do that as a family."*

Sammy adds:

*"It means everything to us. I get so emotional. Finlay can go in and play and touch, it's amazing. He loves it."*

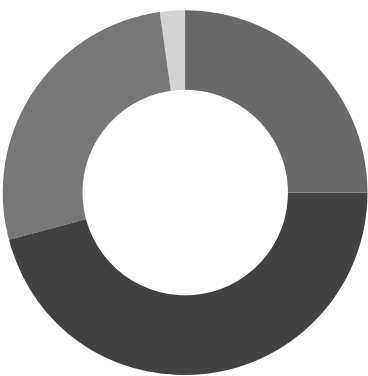


# PLAYGROUNDS & OUTDOOR ACTIVITIES



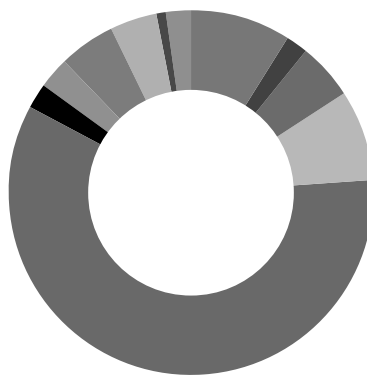
We value the power of play in learning new skills and in emotional development.

**Playgrounds & Outdoor Activities approved by age range (years)**



- 0-4 years **18%**
- 5-11 years **59%**
- 12-18 years **21%**
- 19-25 years **2%**

**Playgrounds & Outdoor Activities approved by conditions supported**



- Multiple disabilities **59%**
- Orthopaedic impairment **2%**
- Other health impairment **3%**
- Speech and language **5%**
- Specific learning difficulties **4%**
- Visual impairment **1%**
- Hearing impairment **2%**
- Autism **9%**
- Blindness **2%**
- Brain injury **0%**
- Deafness **0%**
- Deprived **0%**
- Emotional difficulties **5%**
- Intellectual disability **8%**

**CASE STUDY:**

# ECO PLAY FOR ALL

PLAYGROUND | GRANT AWARDED £12,800 | WALES



Mount Stuart Primary School, in Cardiff embodies multiculturalism, with more than 40 languages spoken at the school. Many of their pupils live in flats, without access to outdoor spaces, so creating a place to play and explore was vital.

The school had a vision to create a sustainable play area with equipment formed from a single fallen tree. Wooden Spoon Wales loved the idea and provided a £12,800 grant to realise the creative dream. The result is not only beautiful, but gives the children the space to have fun, let off steam, and challenge themselves. Former rugby International and record-breaking explorer, Richard Parks, was delighted to open the adventure area:

*“Play is the gateway to adventure. There’s a deep understanding that the school serves its community through the kids, beyond their academic needs, it’s a safe, healthy, and happy place.”*

Headteacher, Helen Borley, said:

*“We are all thrilled with our new play area; it’s sustainable, natural, and beautiful, but more importantly the children love it. Without the support from Wooden Spoon, this project would not have happened and from all the pupils at Mount Stuart we would like to offer huge thanks.”*



# EDUCATION



Engaging socially disadvantaged children and young people not in education, training or employment (NEET).

Education projects approved by age range (years)



- 0-4 years **0%**
- 5-11 years **0%**
- 12-18 years **100%**
- 19-25 years **0%**

Education projects approved by conditions supported



- Autism **13%**
- Blindness **0%**
- Brain injury **0%**
- Deafness **0%**
- Deprived **17%**
- Emotional difficulties **33%**
- Intellectual disability **4%**
- Multiple disabilities **0%**
- Orthopaedic impairment **0%**
- Other health impairment **0%**
- Speech and language **0%**
- Specific learning difficulties **33%**
- Visual impairment **0%**
- Hearing impairment **0%**

CASE STUDY:

# FROM OUTBURST TO TRANSFORMATIONS



SCHOOL OF HARD KNOCKS | GRANT AWARDED £10,000 | SCOTLAND



Jack (name changed), a young student living with his parents and older brother, was referred to the School of Hard Knocks (SoHK) program due to frequent violent outbursts and difficulties in managing his emotions. Diagnosed with ADHD, Jack struggles with focusing on uninteresting subjects while displaying hyperfocus on activities he loves, like rugby and physical education. His impulsivity often leads to conflicts and altercations.

The School of Hard Knocks program has profoundly impacted Jack's life. Through personal development sessions and physical activities, Jack has made remarkable progress in controlling his emotions. The frequency of his outbursts has significantly reduced, and he has adopted coping mechanisms such as removing himself from tense situations and using breathing techniques to manage his anger. Not only that the program has improved Jack's rugby skills and overall fitness, contributing to his sense of well-being and self-esteem.



*"My favourite part of SoHK is the rugby festival. The chats we have in the class are funny but sometimes are serious when we need to be. I liked the smoking and vaping session we did because I see a lot of people smoking and vaping and they need to learn about that."*

Jack aspires to become a mechanical engineer, motivating him to excel in subjects like maths, physics, and product design. He also plans to continue developing his rugby skills and maintaining his physical fitness, both of which have become important aspects of his life through the SoHK program. Jack's journey through the School of Hard Knocks program exemplifies the transformative power of sport and structured personal development. The program has equipped him with essential life skills, improved his emotional regulation, and provided a positive outlet through rugby.

All photos are generic photos from the SOHK programme and not specifically related to the case study.



# OUR FINANCES

## Structure, Governance and Management

Wooden Spoon was established in 1983 and registered as a charity in England and Wales in October 1984 (Charity Registration 326691). In February 2008 Wooden Spoon also registered in Scotland (Charity Registration SC039247). It is a company limited by guarantee, registered in September 1984 in England and Wales number 01847860 and latest Articles of Association amended in October 2007.

The charity comprises of a Council of Trustees, a national office headed up by a Senior Management team based in Hampshire, 38 volunteer Regional Committees and a subscribing social membership of over 7,000. The charity has a 100% owned subsidiary company WSS Events Ltd.

## The Constitution of the Charity and the Council of Trustees

Wooden Spoon is governed by its Articles of Association. These provide that the charity will be overseen by the Trustees who are both the only full members of the charity and its directors. Together, the Trustees comprise the Council.

New Trustees are appointed by the Council which seeks to ensure that there is a broad range of relevant skills, encouraging diversity whilst giving due consideration to the range of experience required. The Trustees serve a three year term but can be reappointed for up to a further two succeeding terms. In the year the Council have recruited 5 new Trustees and careful consideration was undertaken to provide complimentary skills and diversity of the Council as whole.

The Trustees provide their time at no charge to the charity. The charity has no share capital and hence the Trustees have no disclosable interests in the company. No dividends may be paid to any members. Trustees are provided with details of their responsibilities as charity Trustees upon their appointment and receive training in the role of Trustee as part of their induction. Trustees are encouraged to continue to attend training events to brief them on their legal and other obligations under charity and company law whilst also assisting them in their role as a Council member.

The Council of Trustees meets at least four times each year. It is responsible for the effective governance of the charity and for safeguarding the charity's assets. The Trustees approve the commissioning of projects and the awarding of grants. In addition to sitting on the four sub-committees, Trustees are encouraged to help organise events, support the regions and attend project openings

The Trustees who have served in the year and the Governance and Administrative information on page 57 form part of the Trustee Report

## Project Grants, Governance, Audit and Investment Committees

In order to promote good governance and best practice, the Council of Trustees has four committees.

### Projects Grants Committee

The Projects Grants Committee responsibilities are to review all the charity's project proposals whether submitted by the regional committees or the national team, to ensure that the charity's projects comply with its charitable purposes and to approve the projects that meet its criteria. In line with criteria, grants for projects are made to institutions or charities only and the senior management team carry out due diligence on each application prior to submission to the committee. Regional committees are involved in project nomination and review, the project grant is made from the charity but it will be denoted as a project from the Wooden Spoon region where the local fundraising took place. All Trustees receive advance copies of all the projects to be approved and are invited to join the monthly meetings. All projects are considered at the monthly meeting and if appropriate full approval is given. The committee has delegated powers to the Committee Chair and the Director of Projects & Systems for all projects below an agreed level. Projects above the agreed level will be deferred to the next full Council meeting for consideration for full approval. On issue of the grant letter the charity is then committed to the project and it is identified as a liability.

### Governance Committee

The Governance Committee is responsible for ensuring that all matters of good governance and best business practice are effective throughout the entire charity, both at the national administrative office and in the Regions. The Committee maintains a risk register, reviews the execution of all delegated responsibilities with management and monitors the practical application of internal controls.

### Audit Committee

The Audit Committee is responsible for overseeing the charity's preparation of annual accounts, considering reports from the auditor and advising the Council on financial control and accounting matters, in liaison with the Director of Finance & Operations.

### **Investment Committee**

The Investment Committee considers investment policy and considers the risk of investment of free cash resources in liaison with information from external advisors.

### **Management**

The Council of Trustees ensure that all activities are undertaken to further charitable purposes.

The key management personnel of the charity comprise of the Senior Management Team. The Chief Executive Officer is responsible to the Council of Trustees for the day to day running and execution of strategy and policy and is supported by the Director of Projects & Systems, the Director of Finance & Operations and the Director of Fundraising & Marketing.

The terms and pay of all staff is reviewed in April annually and recommendations are made to the Board. Pay for staff and reviews are benchmarked to similar organisations. The charity encourages fairness and respect, equal opportunity and ensures that everyone's contribution is recognised and valued. It actively implements family friendly policies for its staff and encourages training and personal development.

The performance of the charity is measured by the Council against the approved annual budget on a quarterly basis.

### **Regional Committees**

The charity is very much a regional organisation in its method of operation. Currently there are 38 Regional Committees operating across the UK, including Wales as one region, 3 in Scotland, 2 in Ireland and 32 in England. These are staffed entirely by volunteers (there are 260 volunteers recorded) who are drawn from its social members and led by a 'Chair' along with a committee formed of varying roles such as treasurer, projects lead, events officer, social media officer etc. The constitution of the Regional Committees is established by the Trustees and is set out in the charity's Administration Manual. The national office communicates with the regions through the regional team offering timely support with admin, events and fundraising etc as well as offering central services support such as marketing & finance to ensure the smooth running of their regional activities. There is a 'National Volunteers Conference' annually which our committee members are invited to which is a key event for the charity to communicate and share our vision to our regions as well as regular communications from our regional team out to our committee members via a monthly newsletter and quarterly 'Online Cluster' meetings.

Fundamental to the charity's culture is that all funds raised in a particular Region are, to the extent possible, then invested in operational or capital projects in that Region; "local funds for local projects". In addition, national

fundraising, is where possible, used to provide further support for projects in the Regions. Each region has a page on the main website detailing their events and projects and this is co-ordinated with our national calendar.

### **Charity Volunteers**

We acknowledge the tremendous dedication provided to the charity by all its volunteer supporters whose fundraising activities take place across much of the United Kingdom, in the Isle of Man, the Channel Islands and the Republic of Ireland.

### **Risk Management**

The Trustees have considered the major risks to which the charity is exposed. The risk register, which includes strategic and operational risk, is reviewed and updated at quarterly Governance and Trustee meetings with appropriate actions identified. Specific areas of activity are reviewed on a monthly basis.

The financial year has seen activity returning the fundraising efforts to pre-pandemic levels with the considerable input made by our regional volunteers and the national fundraising team. As the pace of activity and support for these efforts increased a resource risk had been identified in the prior year and recruitment into our fundraising and regional teams was acted on as a priority in early 2023. This is an efficient way to support our regions and national activities.

Throughout the year consideration has also been given to the longer term as the economic and fundraising environment changes and impacts our supporters.

In addition particular attention has been paid to the charity's ability to continue to reach its beneficiaries. During the year the charitable grant giving activities increased from £1.05m to £1.2m and the grant process takes due care and consideration so the grants will benefit those most in need.

The Trustees are confident that reasonable systems have been established to manage and identify new and existing risks, steps are put in place to mitigate risks and with forward planning for the charity to be better prepared for future eventualities. These systems include monthly review of the financial results, diligent preparation and regular review of budget and regular reforecasting throughout the financial year.

Wooden Spoon is involved in funding and participating in numerous activities and projects involving children and vulnerable young adults. The charity considers the welfare of children and vulnerable young adults to be of the utmost importance. Wooden Spoon's rules and procedures ensure that all staff and volunteers who may have contact with children and young adults are DBS checked, and this is recorded and monitored at the head office.

## Public Benefit

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the charity Commission. The Annual Report highlights the significant activities undertaken to carry out our aims for the public benefit and our achievements measured against those aims.

## Charity Governance Code

Wooden Spoon has adopted the charity Governance Code and benchmarked the charity's effectiveness against the seven principles that make up the Code. The Code's principles have been revisited and reflected upon and where appropriate have led to new or updated policies. As an example of actively considering the Code the recent recruitment of a new Trustees carefully considered the need to secure a broader range of relevant skills and a more diverse board.

## General Data Protection Regulations (GDPR)

The charity's staff continue to work closely with the Governance Committee to ensure the charity is compliant with the data protection legislation. The charity does not sell or give data to third parties.

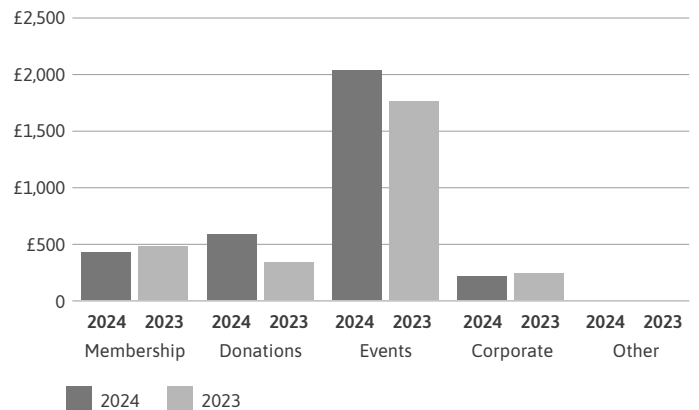
All supporters and donors have been contacted to ensure they are happy to continue to receive updates and materials from us. There have been no breaches or complaints to report to the Information Commissioners Office.

## Financial performance for the year ended 31 March 2024

The charity has built on fundraising income and generated an increase of 13% to £3,366,877 (2023: £2,920,786). This was mainly a result of corporate activity nationally and regional fundraising efforts generating just over £1m. (2023 : £981,928).

The charity's fundraising levels as set out in the Operational Review on page 36. Head office costs were increased to £566,308 (2023: £492,742) as resource risk was identified and increased resources were needed to support all fundraising, on-going digital upgrade work and regional activity. The overall increase in costs was by £1,540,030 to £1,683,508 with a 6% increase in relation to costs for staging events.

## Gross income by Type 2024 v 2023 (£000's)



Expenditure on charitable activities has increased in the year £1,314,360 (2023 : £1,165,080). The pace of grant giving has increased compared to the prior year and the commitment to grants made but not yet drawn is set out in the Note 11 to the Financial Statements increasing by 47%.

Wooden Spoon ended the year with an overall surplus of £388,355 (2023 : £215,676). This surplus is added to brought forward reserves and will also enable significant charitable grant making in the year ahead.

The year has returned a full programme of social events and the regional engagement and the resourcefulness of our volunteers has seen a regional net income of over £1m. This has followed several years of reduced fundraising post pandemic and is a notable achievement. Our membership has shown a slight decline although there remains the opportunity to sign new members at the events.

The charity has set out its strategic aims for the next five years but will continue with a clear goal to further improve the margin on its total income through a combination of sensible investment in efficiencies and a focus on growing higher margin sources of revenue.

## Code of Fundraising Practice

Wooden Spoon complies with the standards set in the Fundraising Regulator's Code of Fundraising Practice and is also a member of the Institute of Fundraising. Wooden Spoon staff and volunteers carry out the charity's fundraising activities and do not employ external agencies to carry out fundraising on its behalf. Our fundraising staff are aware of the need to be sensitive and careful when engaging with vulnerable people and if people do not want to give or wish to stop giving their decision is fully respected. Any complaints received are recorded and investigated. There have been no fundraising complaints recorded in the past year.

## Our Fundraising

The Trustees and the Senior Management Team aim to ensure that Wooden Spoon's fundraising is respectful, open, honest and accountable to the public. The charity considers the objects and the beneficiaries of the organisation when fundraising is planned.

### The charity's primary income sources in this financial year include:

**Subscriptions:** We enjoy the support of around 7,000 members who donate an annual subscription to the charity. This significant regular giving every year supports Wooden Spoon's work and notably allowed sustainability during the pandemic years where event fundraising was been impacted. Members receive Spoonews (our in-house magazine) twice per year, invitations to regional and national events when staged, the opportunity to win national and international rugby tickets and the opportunity to wear the charity's distinctive tie or broach in the colours of the England, Scotland, Wales and Ireland rugby teams.

**Campaign and Donations:** Our loyal supporters have helped to maintain the level of donations. Donations have remained at a consistent level for several years and the generous support of major donors has allowed continued support of the charity's work and project grant giving.

**Major Gifts:** Wooden Spoon has benefited from a number of major gifts this year from an individual supporter.

**Events:** The charity's ability to stage events in the financial year has been without restrictions. The national team were able to support the London Marathon fundraising in April 2023 and an expanded Veterans Rugby Festival which including teams from across the regions, took place in September 2023. Fundraising has continued at a local level with regular golf days, cycle rides and individual pursuits. Events including sporting dinners and lunches, with the frequent help of high-profile members of the rugby community, have been taking place throughout the year and many regions held events around the men's Rugby World Cup in the autumn and both men's and women's Six Nations events remaining very popular. Our objective is always to maximise the funds generated at each event and the vast majority of our events are run by the regional volunteer committees whose hard work and commitment are at the heart of the charity. Their enthusiasm and incredible efforts have contributed significantly and our regional fundraising is now over £1m.

**Corporate Engagement:** Our engagement continues with the corporate community.

The year was supported by the biennial fundraising activity with a Rugbytots bike ride and the 'Tryathlon' which took place in the summer of 2023. Rugbytots started supporting the charity in 2014 and we are hugely grateful for the significant sum (over £520,000) raised by the organisation over the years.

Youngs Pubs have engaged in fundraising events for the year including multiple pub events and initiatives, Player at the Pump evenings and an on-going commitment to fundraise in the forthcoming year for which we are grateful.

We are enormously grateful to Rugbytots, Youngs Pubs, Omerta and all of the other corporate supporters and their employees and associates for their hard work and generosity.

**Donated Goods and Services:** The charity receives donations of services from both corporate supporters. We are very grateful to all donors and in particular to FedEx for providing their services on a pro bono basis.

The charity is fortunate to have incredible regular supporters and donors who have continued to donate despite all the economic pressures and disruption over the last few years.

## Operational Review

The aim for the year has been to continue to build and focus the fundraising efforts achieved over the last few years and to accelerate our grant giving to pre-Covid levels. Alongside this we had identified a need to enhance our support for our regions and volunteers and refresh our offering to rugby, communities and individual givers through our membership journey.

The Veterans Festival in September 2023 is now part of the annual calendar and has helped to introduce new volunteers and providing support to the regions who enter and fundraise for their teams. The incredible support of players, volunteers and regional input has been heartwarming, and the event goes from strength to strength with over £100k raised between regionally and nationally including shirt sponsorship.

Hybrid working continues and operational management of all areas of activity is carried out using remote IT services and video conferencing. The year has seen an upgrade in our customer relationship system and the external development team has worked with the Director of Projects & Systems to minimise any impact of the upgrade. Throughout the year all other IT services to the charity remained stable and all of the charity's management and internal controls were maintained.

The charity has improved the office space available and our staff well-being remains of highest importance. There are allocated team days and regular all-in team days to ensure teams are communicating. Meetings have taken place alongside continued provision of an employee counselling service.

## Reserves Policy

The charity's objective is to donate its surplus over the medium term, subject to maintaining reserves in accordance with good accounting and business practices.

The Council is aware of the Charity Commission's guidance concerning reserves policies. The policy is reviewed on an annual basis and the Trustees updated the policy relating to unrestricted reserves to better reflect current best accounting practice, and to align the reserves policy more logically with the charity's operations.

A significant part of the charity's unrestricted reserves are generated through regional activities. The charity's policy has always been, and continues to be, to release such funds where possible for grants to charitable projects in the financial year following that in which they were raised. The Trustees have previously considered that the reserve policy should explicitly recognise this practice and the reserve policy now sets a target level of free unrestricted reserves at the year-end date, of an amount equal to the unrestricted funds raised through the regional network in the year ending on that date.

The Trustees consider that this policy provides an amount of year end reserves of a scale which should permit the charity to continue its normal style of operation, whilst not being an excessive restriction on the swift deployment of charitable funds to public benefit.

**Restricted Funds:** The reserve covers all funds received by the charity for named specific purposes that have yet to be spent.

**Unrestricted Funds:** The reserve represents the funds available to the charity for investment in new charitable projects without restriction.

The aim of the charity was to contribute to unrestricted reserves by £247,164 in the year and the target was surpassed by £129,791 which will be carried forward and used in charitable activities in 2024.

The table shows the value of these reserves at the end of the financial year.

	31 March 2024 £	31 March 2023 £
Restricted Funds	41,377	29,977
Unrestricted Funds	2,578,917	2,201,962
	<b>2,620,294</b>	<b>2,231,939</b>

Free reserves which represent unrestricted reserves less fixed assets at the year-end total £2,573,513. The charity will utilise reserves in excess of its policy noted above in approving grants for projects in the year ahead.

The Trustees consider the financial position of the charity to be satisfactory and are of the view that the charity is financially secure and is a going concern.

## Auditor

Crowe U.K. LLP have indicated their willingness to continue in office.

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

## By order of the Council of Trustees

The annual report has been approved by the Council of Trustees and signed on its behalf by:



Quentin Smith  
 Chairman  
 19th September 2024

### Statement of Trustees' responsibilities

The Trustees (who are also Directors of Wooden Spoon Society for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards).

**Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:**

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions, disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Disclosure of Information to Auditors

Insofar as each of the Trustees and Directors of the charity at the date of approval of this report is aware there is no relevant audit information (information needed by the charity's auditor in connection with preparing the audit report) of which the charity's auditor is unaware. Each Trustee/Director has taken all of the steps that he/she should have taken as a Trustee/Director in order to make himself/herself aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

### By order of the Council



Quentin Smith  
Chairman  
19th September 2024



## Independent Auditor's Report to the Trustees of Wooden Spoon Society

### Opinion

We have audited the financial statements of Wooden Spoon Society for the year ended 31 March 2024 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

#### In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities and Trustee Investments (Scotland) Act 2005 and Regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (amended).

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast

significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The Trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Opinions on other matters prescribed by the Companies Act 2006

#### In our opinion based on the work undertaken in the course of our audit:

- the information given in the Trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' report have been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of Trustees**

As explained more fully in the Trustees' responsibilities statement set out on page 29, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the

Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted

in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005, together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud,

to be within the completeness and accuracy of income, grants payable to third parties and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management about their own identification and assessment of the risks of irregularities, designing audit procedures over income and grant expenditure, sample testing on the posting of journals, reviewing accounting estimates for biases and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's Trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Guy Biggin, Senior Statutory Auditor,  
for an on behalf of  
Crowe U.K. LLP  
Statutory Auditor  
4th Floor, St James House, St James Square, Cheltenham,  
Gloucestershire, GL50 3PR

Date:



## STATEMENT OF FINANCIAL ACTIVITIES

Including Income and Expenditure Account for the year ended 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
<b>INCOME</b>					
Membership, Donations and Legacies	<b>1</b>	1,244,733	92,000	1,336,733	872,980
<i>Income from other trading activities</i>					
Income from events and other activities	<b>2</b>	1,941,780	-	1,941,780	2,029,343
Investment Income		88,364	-	88,364	18,463
<b>Total Income</b>		<b>3,274,877</b>	<b>92,000</b>	<b>3,366,877</b>	<b>2,920,786</b>
<b>EXPENDITURE</b>					
<i>Cost of raising funds</i>					
Membership, Donations and Legacies	<b>3</b>	562,708	3,600	566,308	492,742
Cost of Events and other activities	<b>4</b>	1,117,200	-	1,117,200	1,047,288
		1,679,908	3,600	1,683,508	1,540,030
<i>Expenditure on Charitable activities</i>	<b>5</b>	1,237,360	77,000	1,314,360	1,165,080
<b>Total Expenditure</b>		<b>2,917,268</b>	<b>80,600</b>	<b>2,997,868</b>	<b>2,705,110</b>
Net Income before investment gains/ (losses)		357,609	11,400	369,009	215,676
Net gains/(losses) on investments		19,346	-	19,346	-
Net Income/Expenditure		376,955	11,400	388,355	215,676
<b>Net Movement in Funds</b>		<b>376,955</b>	<b>11,400</b>	<b>388,355</b>	<b>215,676</b>
Total funds brought forward 1 April 2023		2,201,962	29,977	2,231,939	2,016,263
<b>Total funds carried forward at 31 March 2024</b>	<b>14,15</b>	<b>2,578,917</b>	<b>41,377</b>	<b>2,620,294</b>	<b>2,231,939</b>

The notes on pages 48 to 58 form part of these financial statements.

**CHARITY BALANCE SHEET AS AT 31 MARCH 2024**

Company number: 01847860

	Notes	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible Assets	9	46,781	16,895
Investment	10	523,549	3
<b>Total Fixed Assets</b>		<b>570,330</b>	<b>16,898</b>
<b>Current Assets</b>			
Debtors	11	122,761	182,581
Cash at Bank and in hand		3,090,127	2,882,430
<b>Total Current Assets</b>		<b>3,212,888</b>	<b>3,065,011</b>
<b>Liabilities</b>			
Creditors falling due with one year	12	(1,162,924)	(849,970)
<b>Net Current Assets</b>		<b>2,049,964</b>	<b>2,215,041</b>
<b>Net Assets</b>		<b>2,620,294</b>	<b>2,231,939</b>
<b>The Funds of the charity:</b>			
Restricted Funds	14	41,377	29,977
Unrestricted Funds	15	2,578,917	2,201,962
<b>Total Charity Funds</b>	<b>16</b>	<b>2,620,294</b>	<b>2,231,939</b>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The financial statements on pages 1 to 60 were authorised and approved by the Council on 19th September 2024 and were signed on its behalf by:



Quentin Smith  
Chairman

## STATEMENT OF CASH FLOWS

For the year ended 31 March 2024

	Notes	2024 £	2023 £
<b>Cash generated from operating activities</b>	<b>21</b>	681,862	407,551
<b>Cash flow from investing activities</b>			
Interest Income		88,364	18,463
Purchase of tangible fixed assets		(38,983)	(14,790)
Purchase of investments		(523,546)	-
<b>Cash provided by (used in) investing activities</b>		<b>207,697</b>	<b>411,224</b>
Increase (decrease) in cash and cash equivalents in the year		207,697	411,224
Cash and cash equivalents at the beginning of the year		2,882,430	2,471,206
<b>Total cash and cash equivalents at the end of the year</b>		<b>3,090,127</b>	<b>2,882,430</b>

## PRINCIPLE ACCOUNTING POLICIES FOR THE YEAR ENDED 31 MARCH 2024

### Charity Information

The charity is a private company limited by guarantee (company no. 01847860) and a registered charity in England and Wales (charity no. 326691), and in Scotland (Scottish registered charity no. SC039247) which is incorporated and domiciled in the UK. The address of the registered office is Sentinel House, Harvest Crescent, Fleet, England, GU51 2UZ.

### Accounting policies

#### Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Accounts (Scotland) Regulation 2006 and the Companies Act 2006.

Wooden Spoon Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### Preparation of the accounts on a going concern basis

The charity reported a cash inflow of £681,862 for the year. The inflow primarily relates to fund raising activities returning to normal levels as Covid-19 restrictions have been lifted. The charity has continued project grant commitments and these are recognised at the time that Trustees agree the support. The Trustees are of the view that the charity is financially secure and that on this basis the charity is a going concern. The Trustees confirmed the adverse impact of the Covid-19 epidemic in the last few years is concluded. In particular they have noted the level of free reserves carried forward will be continually monitored to ensure that the future awarding of project grants takes into account the financial position of the charity and the charity is responding to current situations promptly.

### Group Financial Statements

The charity has a wholly owned subsidiary WSS Events Ltd. The financial statements to 31 March 2024 and 2023 have been prepared as a single entity as the subsidiary has been dormant.

### Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met and it is probable the income will be received and the amount can be measured reliably.

Income comprises membership, donations, income receivable from events held during the year and interest receivable. Donations are recognised when received and comprise amounts received which are not connected to fundraising events. All other income is accounted for on a receivable basis. Income principally arises within the United Kingdom. Related gift aid is recognised when a donation is received.

Income from grants, including government grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred

### Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the supporter is not recognised. Please refer to the Trustees' annual report for more information.

Donated professional services and donated facilities are valued on the basis of the amount the charity would have been willing to pay to obtain the services on the open market; a corresponding amount is then recognised as expenditure in the same period.

### Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

### Restricted funds

Restricted funds are those funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for a particular purpose. The details of which are set out in the notes to the accounts.

### Unrestricted funds

Unrestricted funds comprise accumulated surpluses and deficits on general funds. They are available for use at the discretion of the Council in furtherance of the objectives of the charity.

### Charitable activities

Charitable activities comprise grants and donations paid or committed to charitable projects. Committed charitable expenditure shown in note 11 represents the total value of the charitable projects for which approval has been granted. Payment of funds to the beneficiary organisation is contingent on specific performance criteria being met. When grant applications are approved by the Trustees the grant and a grant letter is issued to a beneficiary organisation and the charity recognises a liability for the amount approved as based on experience it is more probable than not the grants will be paid.

### Raising funds

Fundraising and costs of fund raising include the expenses of fundraising events, promotional activities, staff and other costs directly involved in the relevant activity. Membership and donations costs are covered by staff costs involved in the operation of the Charity.

### Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay. Costs have been attributed to one of the financial categories of expenditure in the Statement of Financial Activities (SOFA).

### Governance costs

Governance costs relate to the compliance with constitutional and statutory requirements and included within support costs.

### Apportionment of costs

Where costs cannot be directly attributed to a particular heading, they have been apportioned to each functional category of expenditure. The allocation is based on several criteria including an assessment of time spent.

### Pension contributions

Pension contributions are made to either the employees' group arranged Auto Enrolment scheme, the staff members own pension scheme or cash for the employee to make their own pension contributions. The amount charged to the Statement of Financial Activities in respect of pension costs is the contributions payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the balance sheet.

### Tangible fixed assets

Tangible fixed assets are stated at cost, net of depreciation and any provision for impairment. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset to its estimated residual value on a straight line basis over its expected useful life, as follows:-

Other equipment	33 1/3%
Computer equipment	33 1/3%

Assets costing less than £500 are not capitalised.

### Investments

Fixed asset investments are stated at cost. Provision is made for any impairment in the value of fixed asset investments.

### Irrecoverable VAT

All irrecoverable VAT on revenue costs is charged to the statement of financial activities.

### Debtors

Trade debtors, other debtors and accrued income are recognised at the settlement amount. Prepayments are valued at the amount prepaid net of any discount.

### Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and measured or estimated reliably. Creditors are normally recognised at their settlement amount after any trade discounts are due.

## PRINCIPLE ACCOUNTING POLICIES FOR THE YEAR ENDED 31 MARCH 2024 (CONT)

### Cash and cash equivalents

Cash is represented by cash in hand and immediately accessible deposits with financial institutions.

### Taxation

The company is a registered charity, and as such is entitled to tax exemptions on all its income and gains properly applied for its charitable purposes.

### Financial instruments

Financial assets and liabilities are measured at settlement value.

### Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, which are described above, Trustees are required to make judgements, estimates, and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant.

- Depreciation – The charity depreciates its assets at rates calculated to write off the cost on a straight-line basis over the expected useful economic lives.
- Impairment of debtors – The charity makes an estimate of trade debtors and other debtors. When assessing the impairment of trade debtors and other debtors, management considers factors including the credit rating of the debtor, the ageing profile of debtors and historical experience.

## NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2024

Detailed below is the breakdown of the Income and Expenditure expended by the charity in the various areas of operation. Further breakdown of the staff

and support costs, with the allocation to different activities is detailed in the subsequent pages.

<b>Note 1</b>	<b>Membership, Donations and Legacies</b>	<b>2024 Total £</b>	<b>2023 Total £</b>
	Membership	450,462	483,917
	Donations	881,263	549,862
	Gifts in Kind	5,008	7,460
		<b>1,336,733</b>	<b>1,041,239</b>
<b>Note 2</b>	<b>Income from other trading activities</b>	<b>2024 Total £</b>	<b>2023 Total £</b>
	Income from Events	1,941,780	1,861,084
		<b>1,941,780</b>	<b>1,861,084</b>

## Events and Other Activities

Note 3	Cost of raising funds		Staff Note 6 £	Support Note 7 £	Other £	2024 Total £	2023 Total £
			392,948	105,111	68,249	566,308	492,742

Note 4	Cost of Events and other activities	Notes	Staff Note 6 £	Support Note 7 £	Other £	2024 Total £	2023 Total £
	Events Costs		20,862	34,672	911,583	967,117	929,555
	Administration Costs		42,251	62,848	1,187	106,286	81,552
	Governance Costs	8	16,681	26,915	201	43,797	36,181
			<b>79,794</b>	<b>124,435</b>	<b>912,971</b>	<b>1,117,200</b>	<b>1,047,288</b>

Note 5	Cost attributed to Charitable activities		Staff Note 6 £	Support Note 7 £	Charitable activities £	2024 Total £	2023 Total £
			122,019	13,170	1,179,171	1,314,360	1,165,080

All grants have been made to institutions.

### Significant grants made in the year are set out below:

Duke of Edinburgh's Award Perth & Kinross	£34,500	Specialist Equipment & Facilities
Seamad Care and Education	£46,000	Specialist Equipment & Facilities
School of Hard Knocks	£52,824	Health & Wellbeing
Hillside Specialist School & College	£27,000	Playgrounds and Outdoor Activities
White Lodge Centre	£40,000	Playgrounds and Outdoor Activities
Lifelites	£30,000	Sensory Rooms and Gardens
Harberton Special School	£34,672	Sensory Rooms and Gardens
Rugbytots	£25,000	Health & Wellbeing
Friends of Braidburn Special School	£46,300	Specialist Equipment & Facilities
Ashton Secondary School	£25,000	Sensory Rooms and Gardens



Note 6	Staff Costs	2024 £	2023 £
	Membership and Fundraising	392,948	332,910
	Events Costs	20,862	17,167
	Administration Costs	42,251	38,300
	Governance Costs	16,681	15,139
	Charitable Activities	122,019	88,978
	<b>Total Staff Costs</b>	<b>594,761</b>	<b>492,494</b>

	2024 £	2023 £
Salaries	507,836	426,854
Social Security Costs	54,842	42,693
Pension Costs	23,583	18,747
Other Benefits	8,500	4,200
	<b>594,761</b>	<b>492,494</b>

The average number of people employed by the Charity during the year was as follows;

	2024	2023
Charitable Activities	1	1
Events and Fundraising Activities	8	7
Administration and Governance	4	3
	<b>13</b>	<b>11</b>

	2024	2023
Employees within the Charity received emoluments		
£80,000 – £90,000	1	1
£60,000 – £70,000	1	1

The total employee benefits of the key personnel of the charity were £281,875 (2023: £258,170). During 2024 the key personnel included the Chief Executive Officer, the Director of Projects and Systems, Director of Finance and Operations and the Director of Fundraising and Marketing.

No Trustee received any emoluments during the year ended 31 March 2024 (2023: £nil). During the year expenses totalling £2,915 were incurred by three Trustees (2023: £1,027 by two Trustees) which mainly relate to travel.

The charity provides a contribution to the pension schemes of all staff. In the current financial year £23,583 has been paid (2023: £18,747).

One member of staff were made redundant in the year £10,717. (2023: nil).

<b>Note 7</b>	<b>Support Costs</b>	<b>2024</b> £	<b>2023</b> £
	Membership and Fundraising	105,111	110,160
	Events Costs	34,672	32,402
	Administration Costs	62,848	39,979
	Governance Costs	26,915	20,214
	Charitable Activities	13,170	15,551
	<b>Total Support Costs</b>	<b>242,716</b>	<b>218,306</b>

	<b>2024</b> £	<b>2023</b> £
Rent, Repairs and Maintenance	23,241	13,610
Office Costs	6,577	6,377
Communications	86,142	103,187
Operational Expenses	11,866	16,350
Depreciation	19,814	10,377
Professional Fees	51,634	28,705
Other Support Costs	43,442	39,700
	<b>242,716</b>	<b>218,306</b>

Support costs incurred in the operation of the charity are detailed above. These costs are apportioned to each category of expenditure. The apportionment is based on the people committed to delivering the income related to these categories.

FedEx provide delivery services on a pro bono basis and the market value of these services is included above and has also been included in income to recognise these services were kindly donated free of charge.

<b>Note 8</b>	<b>Governance Costs</b>	<b>2024</b> £	<b>2023</b> £
	Auditors – Fees	24,000	19,187
	Trustee Travel Expenses	2,915	1,027
		<b>26,915</b>	<b>20,214</b>

No legal and professional costs were incurred in connection with Governance matters during the year.

Note 9	Tangible Fixed Assets	Equipment £	Computer equipment £	Total £
	<b>Cost</b>			
	At 1st April 2023	19,165	26,326	45,491
	Disposals in the year	-	-	-
	Additions in the year	-	38,983	38,983
	At 31st March 2024	19,165	65,309	84,474
	<b>Accumulated depreciation</b>			
	At 1st April 2022	9,600	18,996	28,596
	Disposals in the year	-	-	-
	Charge for the year	7,527	1,570	9,097
	At 31st March 2023	17,127	20,566	37,693
	<b>Net book values</b>			
	<b>At 31st March 2024</b>	<b>2,038</b>	<b>44,744</b>	<b>46,781</b>
	At 31st March 2023	9,565	7,330	16,895

Note 10	Investments	2024 £	2023 £
	WSS Events Limited	2	2
	Esher Rugby Club	1	1
	Murrayfield Debenture	1	-
	CCLA Investment Fund	523,545	-
		<b>523,549</b>	<b>3</b>

The Society has an investment of £2 being the share capital of WSS Events Ltd. The investment represents 100% of the ordinary share capital of WSS Events Limited (a company registered in England and Wales) comprising two ordinary shares of £1 each. WSS Events Ltd is dormant in 2023-24 and 2022-23.

In the current year the charity was bequeathed an A class debenture in Murrayfield (Scottish Rugby) which will expire in 2045 at which point the holder will receive the original purchase price of £1,200. The asset is recorded and held at a notional value of £1. In the current year the charity invested £523,545 from bank deposits in the CCLA Ethical Fund.

In previous years the charity received a donation of shares in Esher rugby club; this asset is recorded as an investment at a notional value of £1.

<b>Note 11</b>	<b>Debtors</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	Trade Debtors	49,677	102,796
	Other Debtors	7,500	8,165
	Prepayments	65,584	71,620
		<b>122,761</b>	<b>182,581</b>

Trade debtors are stated after impairment provision totalling £nil (2023: £nil).

<b>Note 12</b>	<b>Creditors</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	Trade Creditors	41,637	102,384
	Other Creditors	372	1,661
	Social Security and Taxes	16,907	11,422
	Accruals	31,455	36,095
	Committed Charitable Expenditure	866,643	588,900
	Deferred Income	205,910	109,508
		<b>1,162,924</b>	<b>849,970</b>

<b>Creditors</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Reconciliation of Grants Payable</b>		
Commitments at 1 April 2023	588,900	419,331
Grants and donations approved in the year	1,183,515	1,069,048
Grants and donations paid in the year	(895,242)	(886,141)
Grants withdrawn in the year	(10,530)	(13,338)
<b>Commitments at 31 March 2024</b>	<b>866,643</b>	<b>588,900</b>

<b>Note 13</b>	<b>Deferred income</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	At 1st April 2023	109,508	53,949
	Amount Received in year	205,910	109,508
	Income utilised in year	(109,508)	(53,949)
	<b>At 31st March 2024</b>	<b>205,910</b>	<b>109,508</b>

Deferred income has arisen as there are events which are taking place in the financial year to 31 March 2024 for which some revenue has been received in the current year.

<b>Note 14</b>	<b>Restricted Funds</b>	<b>Balance at 1st April 2023 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfer between funds £</b>	<b>Balance at 31st March 2024 £</b>
	Community	-	-	-	-	-
	Other Restricted Funds	29,977	92,000	(80,600)	-	41,377
	<b>Total Restricted Funds</b>	<b>29,977</b>	<b>92,000</b>	<b>(80,600)</b>	<b>-</b>	<b>41,377</b>

<b>Restricted funds</b>	<b>Balance at 1st April 2022 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfer between funds £</b>	<b>Balance at 31st March 2023 £</b>
<b>Comparative Figures for 2023</b>					
Community	-	-	-	-	-
Other Restricted Funds	27,977	4,000	(2,000)	-	29,977
<b>Total Restricted Funds</b>	<b>27,977</b>	<b>4,000</b>	<b>(2,000)</b>	<b>-</b>	<b>29,977</b>

#### Other Restricted Funds

During the year the charity has granted restricted donations where the funds have been applied to the specific requirements of the donor or their representatives.

<b>Note 15</b>	<b>Unrestricted Funds</b>	<b>Balance at 1st April 2023 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfer between funds £</b>	<b>Balance at 31st March 2024 £</b>
	Unrestricted	2,201,962	3,294,223	(2,917,268)	-	2,578,917
	<b>Total Unrestricted Funds</b>	<b>2,201,962</b>	<b>3,294,223</b>	<b>(2,917,268)</b>	<b>-</b>	<b>2,578,917</b>

<b>Unrestricted Funds</b>	<b>Balance at 1st April 2022 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfer between funds £</b>	<b>Balance at 31st March 2023 £</b>
<b>Comparative figures for 2023</b>					
Unrestricted	1,988,286	2,916,786	(2,703,110)	-	2,201,962
<b>Total Unrestricted Funds</b>	<b>1,988,286</b>	<b>2,916,786</b>	<b>(2,703,110)</b>	<b>-</b>	<b>2,201,962</b>

This represents the amount available to be donated or expended at the discretion of the Trustees, for purposes consistent with the charity's charitable aims.

Note 16	Analysis of Net Assets Between Funds	Tangible fixed assets £	Net current assets £	Total £
<b>Restricted Funds</b>				
	Community	-	-	-
	Other Restricted Funds	-	41,377	41,377
<b>Unrestricted Funds</b>				
	Designated Fund	-	-	-
	General Fund	46,781	2,521,136	2,578,917
	<b>Net Assets</b>	<b>46,781</b>	<b>2,573,513</b>	<b>2,620,294</b>

Analysis of Net Assets between Funds	Tangible fixed assets £	Net current assets £	Total £
<b>Comparative Figures for 2023</b>			
<b>Restricted Funds</b>			
	Community	-	-
	Other Restricted Funds	-	29,977
<b>Unrestricted Funds</b>			
	Designated Funds	-	-
	General Fund	16,895	2,185,067
	<b>Net Assets</b>	<b>16,895</b>	<b>2,215,044</b>



**Note 17:  
Donated Goods And Services**

Donations in kind are included in income when the benefit to the charity is reasonably quantifiable and measurable. They are valued by the Trustees at the amount the charity would have been willing to pay for the goods or services on the open market.

The donations in kind received in the year recognised in the statement of financial activities within donations totalled £5,008 (2023: £7,460).

These represented postal delivery services of £5,008 (2023: £7,460) included in the Cost of Raising Funds.

Donations in kind of time and services given to the charity by all its volunteers and supporters are of great value. As the value of these services is not capable of quantification with reasonable certainty, no amounts have been included in the financial statements for these valuable contributions.

The charity is extremely grateful for the support it receives from its numerous unpaid volunteers and other supporters.

**Note 18:  
Financial Commitments**

Grants made by the charity are payments to third parties in the furtherance of the charitable objects of the charity. In the case of a grant offer being made this is accrued once the recipient has been notified of the grant award and a grant letter issued. The notifications give the recipient a reasonable expectation that they will receive the grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the benefitting charity.

**Note 19:  
Legal status**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of a winding-up is limited to £1.

**Note 20:  
Related Party Transactions**

Trustees are deemed related parties to the charity and as such reporting of donations made directly to the charity is required. The Trustees are volunteers and donate their time at no cost to the charity. There were no donations from Trustees. (2023: £25,000 from 1 Trustee). Gift aid was claimed on 2023 donations.

<b>Note 21</b>	<b>Reconciliation of net movement in funds to net cash flow from operating activities</b>	<b>2024</b> £	<b>2023</b> £
	Net movement in funds	388,355	215,676
	Add back depreciation Tangible Assets	9,097	10,377
	Add back depreciation Intangible Assets	-	-
	Deduct interest income	(88,364)	(18,463)
	(Decrease) increase in debtors	59,820	(115,086)
	(Increase) decrease in creditors	312,954	315,047
	<b>Net Cash used in operating activities</b>	<b>681,862</b>	<b>407,551</b>



## LEGAL AND ADMINISTRATIVE INFORMATION

### Patrons

Her Royal Highness,  
The Princess Royal KG, KT, GCVO, CD, QSO

The Rugby Football Union  
The Scottish Rugby Union  
The Welsh Rugby Union  
The Irish Rugby Football Union

### Life President

Peter Scott

### President

Nigel Timson

### Trustees

Adrian Alli  
Ali Gilbert (appointed 14th December 2023)  
Becca Brackwell-Slade (appointed 14th December 2023)  
Brett Bader  
Christine Braithwaite  
Graham Allen  
Jane Harwood  
Joanna Coombs  
John Gibson  
Mark McCafferty  
Quentin Smith  
Rufus Hack (appointed 14th December 2023)  
Sarah Wight (appointed 14th December 2023)  
Victoria Sparkes (appointed 14th December 2023)

### Company Secretary

Barry Monahan

### Registered Office

Sentinel House  
Ancells Business Park  
Harvest Crescent  
Fleet  
Hampshire GU51 2UZ

### Independent Auditor

Crowe U.K. LLP  
4th Floor  
St James House  
St James Square  
Cheltenham  
Gloucestershire GL50 3PR

### Principle Bankers

Barclays Bank PLC  
Town Gate House  
Church Street East  
Woking  
Surrey GU21 6AE

### Solicitors

Clifford Chance LLP  
10 Upper Bank Street  
London E14 5JJ

# THANK YOU

Wooden Spoon thanks our volunteers, supporters and the rugby community who all work with us to help vulnerable children and young people in the UK and Ireland.

**Here are just some of them:**

Our regional volunteers

Our corporate supporters

Our major donors

Our individual supporters

Our challengers and fundraisers

Our partners including the British Lions Charitable Trust







# Wooden Spoon

The children's charity of rugby



w: [woodenspoon.org.uk](http://woodenspoon.org.uk)

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Wooden Spoon Society (A company limited by guarantee and having no share capital)  
Registered Number: 01847860 Charity Number: 326691 Scottish Charity Number: SC039247


**WOODEN SPOON SOCIETY**

England & Wales - Charity number 326691

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# Accounts

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**Wooden Spoon**  
The children's charity of rugby  
CELEBRATING 40 YEARS

# ANNUAL REPORT 2023

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Changing children's lives through the power of rugby



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## CHAIR'S REPORT

It is a pleasure to report that Wooden Spoon is in good health and continues to make a significant contribution to the welfare of society. It is so much more than an organisation which raises funds that are spent on projects. The contribution it makes to thousands of people who are beneficiaries, their families, members, volunteers, donors, sponsors, supporters, players, ambassadors and staff, is different for each person. It is holistic and material and, in its delivery, it embraces rugby's core values such as "respect, teamwork, passion and fun".

Created in 1983, and able to celebrate 40 years of unbroken service, is a massive multiplier of its contribution. Wooden Spoon improves and grows. The Annual Report presents Wooden Spoon's reach and successes in numbers. We measure everything for reasons of transparency, integrity and credence. The audit is especially diligent and exhaustive – we are grateful to Crowe who also provide client courses to ensure that our Trustees are "up to speed" with legislative and governance developments. It has been a good fundraising year – the first full year post-Covid – with an outstanding performance by the regions. There will be further investment in resources to support the increasing activities.

Behind the numbers are, most importantly, the real stories of fundraising activities, from familiar to fantastic, and the projects with details of their purpose and effect – readily available through the website and the quarterly editions of Spoonnews. The projects that Wooden Spoon funds are an eclectic mix generated by communities around the country. There is creativity and, at times, ingenuity in their design and establishment. The dedicated team of Project Inspectors provide an invaluable service in assessment and reporting. The due diligence is thorough and approval is managed by the Board of Trustees. It is a secure system.

The young people, their families, the staff involved with the outcome of the projects are the best ambassadors – presentations by them at events are the most potent testimony to the benefits. This is supplemented by the dedication and hard work of the regional committees, the volunteers and the staff – pride in "wearing the colours" is a great measure of belief and commitment.

For me, three events stood out as displaying the range of support for Wooden Spoon. Firstly, the Ulster Region arranged a splendid Tribute to Willie John McBride who has been an outstanding and tireless ambassador. There is no bigger and more revered name in rugby. An eye-watering guest list of internationals which included some former captains of the British and Irish Lions travelled to Belfast. Willie John opened by dedicating the occasion to the work of Wooden Spoon and explained why. Secondly, the Vets Fest at Moseley Rugby Club with men's and women's teams – around 800 players aged 35plus – ranging from ex-internationals to ingenues. An explosion of colour, mad fun, a rugby romp and comradeship attended by HRH, The Princess Royal. Her office had allocated one hour in a busy schedule but it became almost three hours as she was enjoying it so much and met as many people as possible. Thirdly, the silent attention to 14 year old Maddie at Wooden Spoon's Ruby Ball as she relayed chilling story of her harrowing life, and being rescued by The Boathouse Youth, a Wooden Spoon project in Lancashire. Her candour, clarity and, now, confidence were stunning.

Wooden Spoon will always adapt to the needs of children and young people with disabilities and disadvantage in ways that are stimulating, life-changing and far-reaching. A huge "thank you" to everyone involved. Please enjoy this Report it really is a uplifting!

Quentin Smith, Chair



## CEO'S REPORT

I am incredibly grateful to continue to serve as the CEO of the children's charity of rugby as we celebrate our 40th birthday this year. It is remarkable to reflect on the profound impact Wooden Spoon has made on countless lives since 1983 and the significance is heightened as our 40th anniversary aligns with the 200-year celebration of rugby.

In the last financial year, following the aftermath of the pandemic, I have been truly amazed by the enthusiasm and resilience of our regional volunteers and supporters. They have gone above and beyond to reinvigorate fundraising activities in their areas. We were also delighted, after a three-year break, to host our Ruby Rugby Ball in February celebrating our milestone birthday and raising over £70,000 to support vulnerable children and young people.

Whilst this is cause for celebration, it is so disheartening that the consequences of the pandemic continue to impact our beneficiaries with 14.5 million\* people across the UK living in poverty and thousands more plunged into financial crisis since the pandemic and the current cost of living crisis. In response Wooden Spoon has launched the Pass the Plate campaign, led by former Red Rose Shaunagh Brown. This campaign has allowed us to provide assistance to food banks and community initiatives across the nation, helping families to put food on their tables for the children and young people who are in need.

I would like to express my sincere gratitude to the rugby family and our devoted supporters. It is through their unwavering support that we can continue our life changing work across the UK and Ireland and support initiatives such as Pass the Plate.

Additionally, I extend my deepest appreciation to our corporate supporters. Through last year's Road to Twickenham bike ride, organised by Gallagher, an

impressive sum of over £50,000 was raised. These funds have since been allocated to a community build project, which many of the riders and organisers helped to build. This will have a significant impact in the community.

Once again, the rugby community demonstrated its remarkable unity in supporting our Vets Fest event. The Festival, graced by the presence of HRH, The Princess Royal, generated over £80,000, further exemplifying our collective strength and the achievements we can accomplish together within the rugby family. I feel so proud to be part of such a wonderful community and am immensely honoured to renew our partnership with the British & Irish Lions this year.

Looking forward into the next financial year we will be reinforcing our efforts to identify projects that will specifically focus on providing support to children and young people who are in the greatest need and as we celebrate our 40th year, we are reminded of the enduring legacy we have built and the transformative power of rugby to unite and uplift communities.

If 40 years marks the 'half time' for us then we welcome the next 40 years and strive for great things.

Sarah Webb, CEO

\*The Health Foundation



# WHAT WE DO

Wooden Spoon is the children's charity of rugby. We are a grant making charity and fund life-changing projects across the UK & Ireland.

We have a national footprint, but the largest part of our income is raised by local volunteers. Our aim is that every penny that our volunteers raise is spent in their local communities.

We have a rigorous project application process to ensure that all grant applications meet our robust funding criteria whilst meeting the evolving needs of vulnerable children and young people.

# ABOUT US

## VISION

Through the power of rugby, every child and young person has access to the best life opportunities, no matter what their background.

## MISSION

To positively transform the lives of vulnerable children and young people through the power of rugby.

## VALUES

- Fun
- Passion
- Teamwork
- Integrity



# CHILDREN NEED US MORE THAN EVER



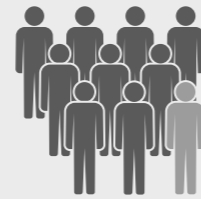
**9% OF CHILDREN**  
in the UK have a disability



**ONE IN SIX CHILDREN**  
in England and Wales have at least one mental health problem



**99,000 FAMILIES**  
in the UK are caring for seriously ill children



**ONE IN TEN CHILDREN**  
suffer from mental health problems in Scotland and Ireland



**OVER FOUR MILLION CHILDREN**  
are living in poverty in the UK & Ireland

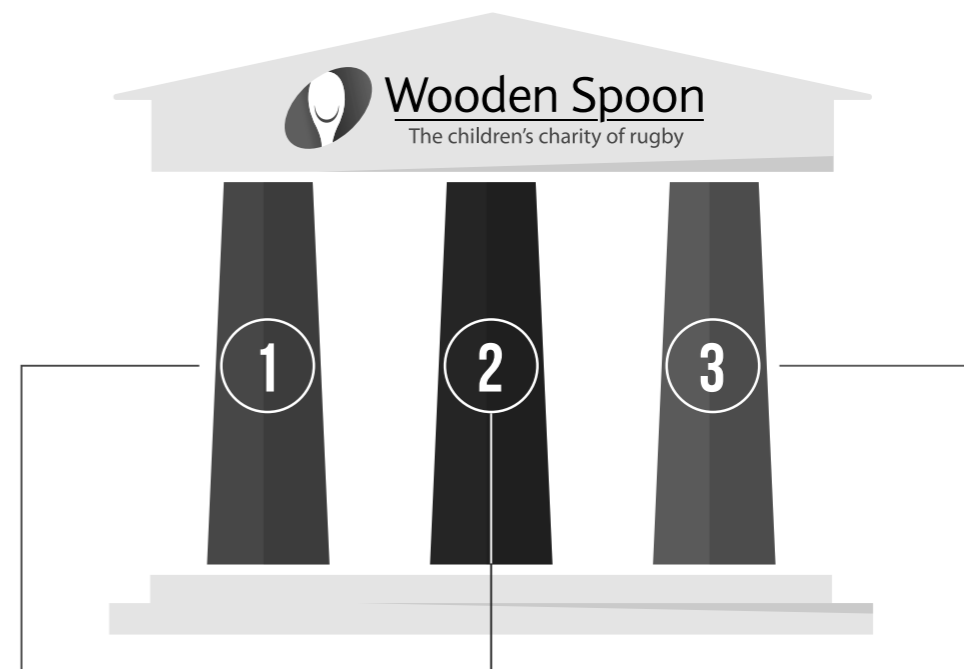
SOURCES: Scope (2021) / Together for Short Lives (2022) / House of Commons (2021) Health and Care Research Wales (2022) Scottish Children's Services Coalition (2022), Mental Health Ireland (2022) / Child Poverty Action Group (2021) Social Justice Ireland (2022)

# LOOKING AHEAD

This year we will embrace a forward thinking approach where, alongside our business strategy, we plan to expand our corporate partnerships and foster our ambassador programme with a view of amplifying our footprint in the corporate and rugby world.

Despite the lasting effects of Covid-19, we pledge to double our grant giving and are committed to helping more children and young people than ever before. Furthermore, we will invest more time in cultivating a flourishing membership base through a targeted acquisition programme.

**Within our business strategy, we have established three essential priorities:**



**Raise more funds & help more children and young people.**



**To respond to the evolving needs of our beneficiaries and evidence our impact.**



**We will expand our position as a leading voice in rugby.**



# 1 PRIORITY ONE: RAISE MORE FUNDS

Looking forward, our focus will remain on investing time and offering support to regional fundraising events. Simultaneously, we aim to enhance our national fundraising income by working together with our charity and corporate partners to expand our range of national fundraising. This will enable us to allocate more funds towards projects that benefit vulnerable children and young people.

## Wooden Spoon has three key tactics to support fundraising for the year:

1. To leverage our 40th birthday which coincides with 200 years of rugby by forging partnerships with organisations who are keen to be part of or willing to organise fundraising events on behalf of Wooden Spoon.
2. To continue with the digital transformation programme, thus enabling efficient work practices which in turn will enhance fundraising.
3. To invest in an Individual Giving programme which will encourage a more diverse and sustainable fundraising model.



# 2 PRIORITY TWO: MAKE A LASTING IMPACT

In the upcoming year, Wooden Spoon will continue to identify projects that will specifically focus on providing support to children and young people who are in the greatest need. To achieve this, we will launch a national marketing program to encourage organisations to apply for funding. Additionally, we will urge regional committees to actively engage with their local communities to identify projects requiring assistance.

Furthermore, we will leverage data analysis to review trends and identify the projects that will have the most significant impact on improving outcomes for vulnerable children and young people in need of support.

The projects team will consistently assess Wooden Spoon's response to the evolving needs of children and young individuals. They will ensure that the distribution of grants effectively creates a lasting and significant impact.

Due to our devoted membership base, the unwavering commitment of regional volunteers, and the guidance of the trustees, we will remain steadfast in upholding our vision that through the power of rugby, every child and young person has access to the best life opportunities, no matter what their background.



“ The projects team will consistently assess Wooden Spoon's response to the evolving needs of children and young individuals. They will ensure that the distribution of grants effectively creates a lasting and significant impact. ”



# 3 PRIORITY THREE: ENHANCE OUR RUGBY VOICE

Our rugby values continue to be the core of everything that we do at Wooden Spoon. We will continue to strengthen our presence in the rugby community through strategic partnerships with the national rugby bodies RFU, SRU, WRU, and IRFU, as well as maintaining close collaboration with Premiership Rugby.

We will continue to build relationships with grassroots rugby clubs through our Partner Club Programme, thus building awareness of Wooden Spoon through the rugby family. Our Wooden Spoon Marauders team continue to fly the flag for Wooden Spoon via the Super Sevens programme and this year we have secured sponsorship from Nirvana Spa which will enable more opportunities for the team.



Furthermore, for the last 10 years Wooden Spoon has helped run the International disability tag rugby festival. Plans are underway to organise an inclusive rugby festival this coming year giving young people with disabilities the opportunity to play sport and make connections through the power of rugby.

#### We also look forward to building on our rugby partnership:

- ✓ We have renewed our partnership with the British & Irish Lions Trust.
- ✓ Continuing our long standing charity partnership with international rugby franchise Rugbytots which is organising a Stadium Tour bike ride.





# 2023 IN NUMBERS



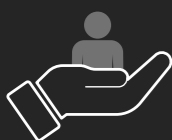
107 PROJECTS SUPPORTED



PROJECTS IN 33 REGIONS



£1.07 MILLION APPROVED FOR PROJECTS\*



113,489 VULNERABLE CHILDREN AND YOUNG PEOPLE SUPPORTED\*\*

\* See Note 5 to the accounts on page 51.

\*\* To be supported by these projects over a five-year period across the UK and Ireland.



ROAD TO TWICKENHAM BIKE RIDE  
650 CYCLISTS RAISED £50,000



RUBY RUGBY BALL  
350 GUESTS RAISED £70,000



40KM VIRTUAL CHALLENGE  
39 FUNDRAISERS RAISED £3,200



VETS FEST  
700 PLAYERS RAISED £80,000



# CHILDREN & YOUNG PEOPLE SUPPORTED

Wooden Spoon funds projects that enhance and support the lives of vulnerable children and young people from a range of backgrounds.

The information below gives a view of the mix of beneficiaries supported by Wooden Spoon approved grants in this period.

## Age range

Children and young people supported are aged between 0 and 25.



- 0-4 years **7%**
- 5-11 years **13%**
- 12-18 years **62%**
- 19-25 years **18%**

## Beneficiaries supported

We support children with a range of needs and conditions:



- Autism **29%**
- Blindness **1%**
- Brain injury **1%**
- Deafness **1%**
- Emotional difficulties **13%**
- Intellectual disability **15%**
- Multiple disabilities **9%**
- Orthopaedic impairment **2%**
- Other hearing **2%**
- Speech or language **11%**
- Specific learning disabilities **13%**
- Visual impairment **1%**
- Hearing impairment **1%**



# THE PROJECTS WE FUND

Wooden Spoon contributes funds towards its charitable objective: "Our aim is to make a positive impact on the lives of children and young people through our commitment to quality charitable work."

To qualify for funding, the project should aim to improve and support the lives of children and young people (under 25 or those with a cognitive age of under 25) who face physical, mental, or social challenges. The project must directly engage with children and young people, providing activities or services that have a positive influence on their lives. The beneficiaries of the grant should be located in the UK or Ireland.

Organisations seeking funding must demonstrate the implementation of policies that safeguard and support the well-being and development of children and young people under their care. Additionally, evidence of financial stability is required.

All projects must agree to provide clear information on the impact of the grant, both two and five years after completion, to ensure transparency and accountability.

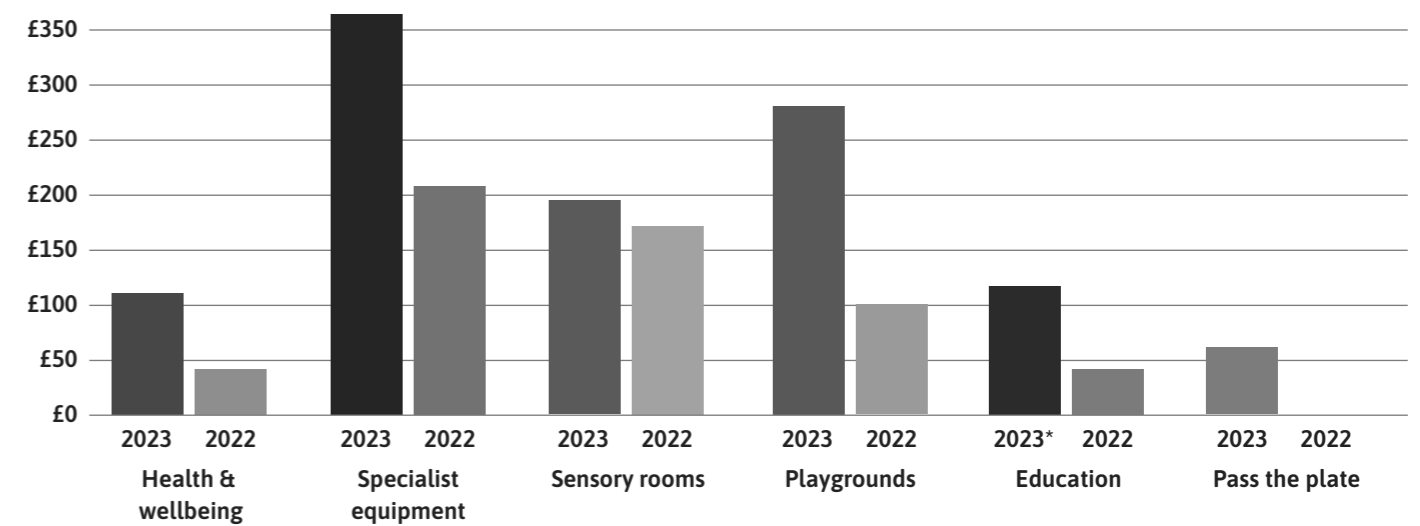


# PROJECT DELIVERY

Wooden Spoon funds projects which sit in one of five categories: health and wellbeing, specialist equipment and facilities, sensory rooms and gardens, playgrounds and outdoor facilities and education.

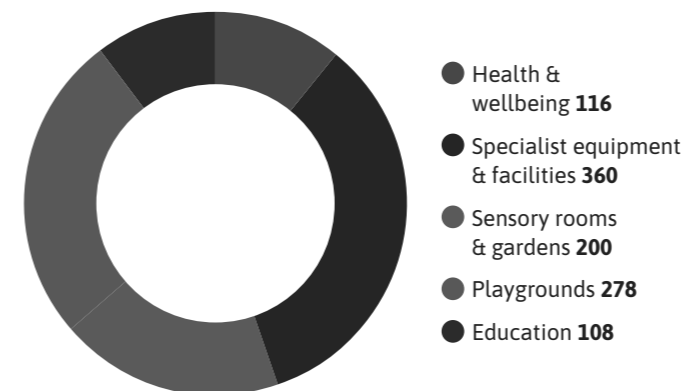
## Projects approved by type (000's)

The chart below shows project approved by type in 2023 with a comparison to 2022.



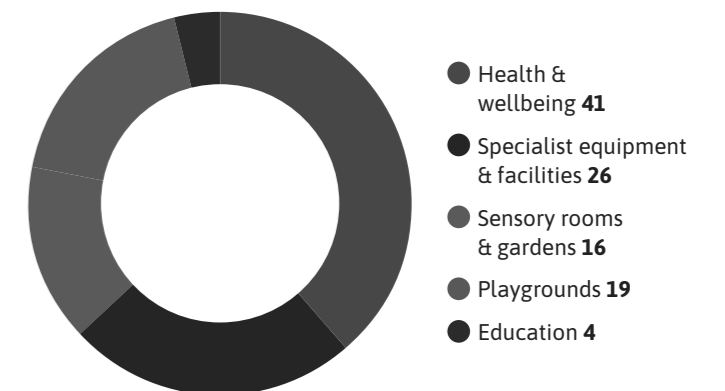
## Projects approved (by value 000's)

The chart below shows project approved by value in 2022.



## Projects approved (by number)

The chart below shows project approved by number in 2022.



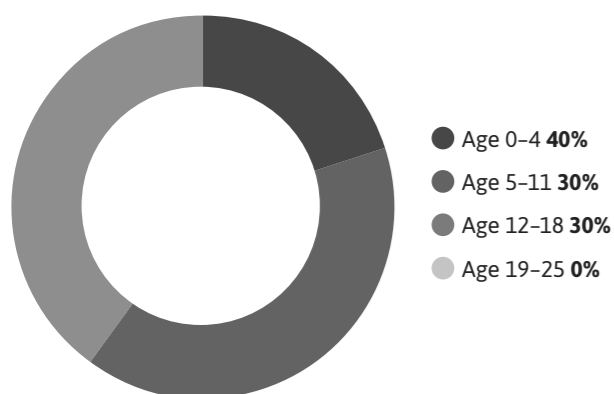
Overall total grants approved in the year were £1,074,553 with an increase in all categories compared to £540,944 in 2022.



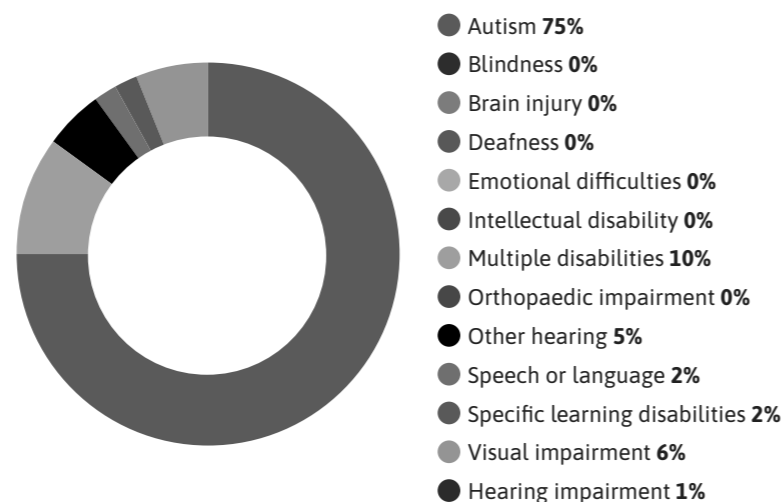
# HEALTH & WELLBEING

We believe no child should miss out on the health and wellbeing benefits of sport.

**Health & wellbeing projects approved by age range (years)**



**Health & wellbeing projects approved by conditions supported**



## CASE STUDY: WAVES OF HAPPINESS

SURF THERAPY | WOODEN SPOON DORSET WILTSHIRE & HAMPSHIRE | HEALTH AND WELLBEING

The Van Morrison lyrics 'smell the sea and feel the sky, let your soul and spirit fly,' capture the essence of The Wave Project, which uses surf therapy to support youngsters experiencing anxiety, depression, disability, family breakdown or bullying.

Wooden Spoon Dorset, Wiltshire & Hampshire provided a £6,000 grant to the project, which enhances confidence, reduces isolation, increases well-being, and challenges young people to build resilience. Alice, 14, was referred by her school for a six week course in Boscombe, Dorset. She loved it so much, she became a volunteer. Alice's mum Laura said: "Alice is a young carer, her dad has mental health issues and epilepsy. At this age, she really feels the responsibility. There's all the usual teenage stuff, but this throws in a bit more. Alice's confidence has grown, it's a very nurturing project. From day one they made her feel she belonged. We're really grateful for it."

Alice said: "We surf, bodyboard, swim, or paddleboard if the waves aren't very big. We paddleboard to the buoy - once, there were jellyfish out there, the kids were going crazy about them! All the volunteers give you applause when you catch a wave or get close to catching one. If people aren't confident, they always say well done just for getting in the water."

As soon as I'm at the beach, that catharsis of hearing the waves and having your feet in the sand, it's like no other feeling. I always refer to the beach as my happy place. It's probably the only place I just feel pure happiness, with no worries or anxiety. Each week I'm counting down the days, and once I've done it, the serotonin stays with me, it seems to carry me on through school."





## SPECIALIST EQUIPMENT & FACILITIES

We provide firm foundations for brighter futures by building and funding specialist facilities.

**Specialist equipment & facilities projects approved by age range (years)**



- Age 0-4 2%
- Age 5-11 11%
- Age 12-18 75%
- Age 19-25 12%

**Specialist equipment & facilities projects approved by conditions supported**



- Autism 31%
- Blindness 1%
- Brain injury 1%
- Deafness 1%
- Emotional difficulties 13%
- Intellectual disability 16%
- Multiple disabilities 6%
- Orthopaedic impairment 2%
- Other hearing 1%
- Speech or language 11%
- Specific learning disabilities 13%
- Visual impairment 1%
- Hearing impairment 2%

## CASE STUDY: LEARNING THE ROPES

SAILING BOAT | WOODEN SPOON LANCASHIRE | SPECIALIST EQUIPMENT & FACILITIES



Thanks to a generous donation, children with sight loss can experience the joy and excitement of sailing the waters of Windermere. Wooden Spoon Lancashire provided a £10,500 grant for a second-hand sailing boat for The Outlook Trust.

The boat will give young people with visual impairments the freedom of sailing on Lake Windermere. Fiona tells us about her daughter, Ellen, 17, who has been coming to The Outlook Trust for six years:

“Ellen really looks forward to these weekends. She’s made friends and grown in confidence. She can relax here, and I know she’s safe.”

Ellen lost her central vision suddenly when she was nine, Fiona explains: “She has peripheral vision, so she can move around without a cane – but it’s a hidden disability, she doesn’t look blind.

The volunteers and trustees are truly wonderful to give up their time and provide such interesting activities for youngsters with visual impairments.” Ellen is the only child at her school who is visually impaired. She said: “Just being around other visually impaired children is great, and I’ve met my best friend here.

We understand each other, and we can share experiences. It makes you feel like you’re not alone – because it is quite isolating when you lose your sight. One of the volunteers is also visually impaired, so it shows us just what we can do, and what we can accomplish. Getting out on the lake is always really nice. It’s relaxing to hear the movement of the water while we are on the boat.

I’ve never thought about going sailing before, and with this, I’ve picked up new skills. I have struggled with being social, so it’s helped with my confidence, speaking to the other young people, and speaking to the adults too.”

When Ellen turns 18, she is looking forward to being a volunteer helper for The Outlook Trust and share her knowledge and experience with the younger children.

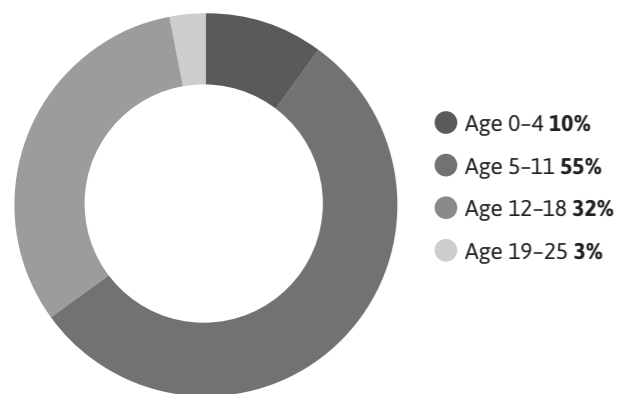




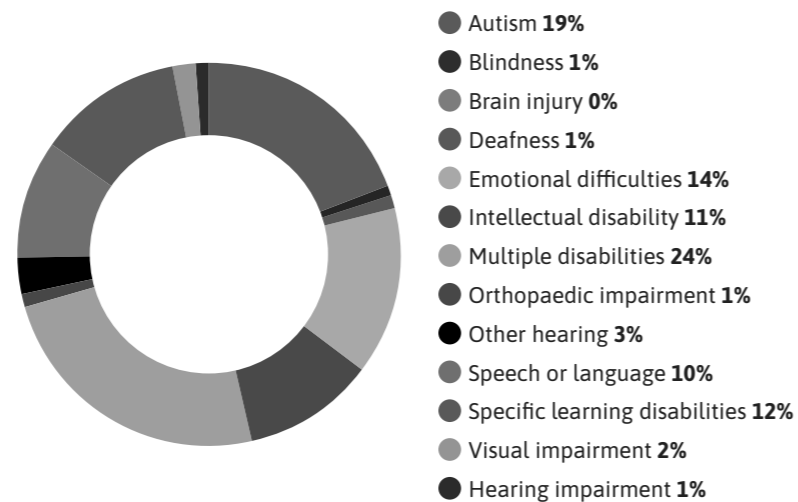
## SENSORY ROOMS & GARDENS

We aim to excite, engage and educate young minds by stimulating children's senses.

Sensory rooms & gardens approved by age range (years)



Sensory rooms & gardens approved by conditions supported



## CASE STUDY: BEAMING WITH SMILES

SENSORY PLAYGROUND | WOODEN SPOON KENT | SENSORY ROOMS & GARDENS

Wooden Spoon Kent donated £25,000 towards a new sensory playground at We Are Beams, in Hextable, which provides comprehensive services for the whole family to support children and young people with disabilities and special needs. Ciaran, 13, has multiple conditions, including Down's Syndrome, diabetes, coeliac disease and ASD and ADHD, and Beams has been part of his life since he was five.

Beams offers Ciaran overnight respite, school holiday camp, days out and a support worker. Ciaran's mum, Terri, explains how Beams has helped them: "As Ciaran's needs are complex, this makes his behaviour challenging, there are very few opportunities for him to access fun things in a way that he can cope. This is where Beams has had such a huge impact on our family life. For him, he has fun away from us, he gets to be himself and he learns some independence." For Terri, the support allows her to recharge and spend precious family time with Ciaran's younger sister Rebecca.

After two years of fundraising, the once run down garden has been transformed to an inviting, inclusive environment. The area will make a huge difference to so many children that are sadly unable to enjoy public parks due to their disability or special needs. Terri said: "The garden is amazing, he loves it. The slide is his favourite. He has the space he needs; he can play at his own pace. He's safe to be himself. Knowing it is there, he can explore and play in different parts of the garden all day if he wants to. He doesn't get overwhelmed or have to leave before he's explored everything he wants to".



“As Ciaran's needs are complex, this makes his behaviour challenging, there are very few opportunities for him to access fun things in a way that he can cope. This is where Beams has had such a huge impact on our family life. For him, he has fun away from us, he gets to be himself and he learns some independence.”



# PLAYGROUNDS & OUTDOOR ACTIVITIES

We value the power of play in learning new skills and in emotional development.

Playgrounds & outdoor activities approved (years)



Playgrounds & outdoor activities approved by conditions supported



## CASE STUDY: SPACE FOR EVERYONE

INCLUSIVE PLAYGROUND | WOODEN SPOON ABERDEEN | PLAYGROUNDS & OUTDOOR ACTIVITIES

SensationALL provides therapy-based activities and specialist support for children and adults with any disability or support need. Pauline Alexander explains the benefits the Aberdeenshire play park will have on her and her son Morgan who is 5 and a wheelchair user.

“Morgan has a condition called bilateral polymicrogyria, plus dystonia and he’s epileptic. He’s unable to sit, walk or talk. He’s had many visits to hospital, but he just gets on with life and is a very happy smiley boy,” Pauline says. Five-year old Morgan, pictured above, loves to play says his Mum: “He’s a typical boy and loves messy play, rough and tumble, going outdoors and eating.” As a wheelchair user, Morgan’s access to playgrounds has been very limited, Pauline explains: “It’s great to have somewhere to take Morgan, as there isn’t anywhere in Aberdeen to take disabled children. Morgan loves the sensory room at SensationALL and the staff are fantastic and welcome you with open arms each and every time.”

The new playground has been supported by a £45,200 grant from Wooden Spoon Scotland and opens up new opportunities of play for all. “I was over the moon when I found out the new play park was going to be wheelchair accessible. We have never set foot in the old play park, even though we have been going for years, as there was nothing there that Morgan was able to use. It’ll be nice that he can go to the play park like a normal kid and play with his friends. We’d be lost without SensationALL. How we have missed going there last year because of the pandemic. Morgan will be overjoyed to go back. Aside from school, he has just been stuck at home this last year which isn’t nice for any kid.”

“ We know this fantastic facility will be enjoyed by both families and the local community for many years to come. ”

Katie McNutt

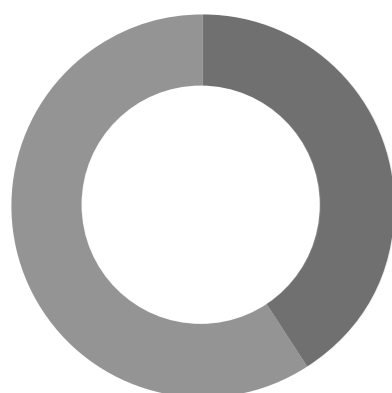




# EDUCATION

Engaging socially disadvantaged children and young people not in education, training or employment (NEET).

Education activities approved (years)



- Age 0-4 0%
- Age 5-11 41%
- Age 12-18 59%
- Age 19-25 0%

Education activities approved by conditions supported



- Autism 11%
- Blindness 0%
- Brain injury 0%
- Deafness 0%
- Emotional difficulties 22%
- Intellectual disability 16%
- Multiple disabilities 22%
- Orthopaedic impairment 0%
- Other hearing 0%
- Speech or language 7%
- Specific learning disabilities 16%
- Visual impairment 5%
- Hearing impairment 0%

## CASE STUDY: A FRESH START

EDUCATION AND TRAINING | WOODEN SPOON NATIONAL | EDUCATION



Project Turnover works with young people who have been excluded from school or have broken the law. The aim is to break the circuit of exclusion or crime.

The results are impressive – 96% see an improvement in mental and physical health, 85% have returned to school and 92% have not reoffended.

This is just one of the projects funded by the Braverman family and friends who raised funds for Wooden Spoon in memory of Adam, who sadly passed away suddenly in 2017, at just 29. Adam's family would like his legacy to continue through helping children from all walks of life. Project Turnover uses rugby to build confidence, trust, and teamwork, and then helps the youngsters with their reintegration into school or the workplace.

Elliot, 15, has special needs, autism, ADHD, Tourette's syndrome, and OCD. He finds school challenging and was recommended by his school for the scheme. Mum, Jo, tells us how Project Turnover has helped her son Elliot:

"They have supported my son so much, they've gone that extra mile for him.

The difference Project Turnover has made to his attitude is massive. It's all because of them, they've been a big part of his life.

They do boxing and rugby. In the summer they had a music and lyrics workshop, so they made their own music. There is a variety of everything there.

At home, he's opened up a lot, matured. Elliot does workshops there – about crime, knives, and there's one about 'no shame in talking', he's been really engaged with that.

Elliot worked for the scheme for six weeks over the summer holiday. They gave him a bit of responsibility; he loved it so much. Elliot plays rugby, he may even go to Amsterdam, where Project Turnover originated, and play Rugby 7s. They've given him so many opportunities."





# OUR FINANCES

## Structure, Governance and Management

Wooden Spoon was established in 1983 and registered as a charity in England and Wales in October 1984 (Charity Registration 326691). In February 2008 Wooden Spoon also registered in Scotland (Charity Registration SC039247). It is a company limited by guarantee, registered in September 1984 in England and Wales number 01847860 and latest Articles of Association amended in October 2007.

The charity comprises of a Council of Trustees, a national office headed up by a Senior Management team based in Hampshire, 39 volunteer Regional Committees and a subscribing social membership of over 7,000. The charity has a 100% owned subsidiary company WSS Events Ltd.

## The Constitution of the Charity and the Council of Trustees

Wooden Spoon is governed by its Articles of Association. These provide that the charity will be overseen by the Trustees who are both the only full members of the charity and its directors. Together, the Trustees comprise the Council.

New Trustees are appointed by the Council which seeks to ensure that there is a broad range of relevant skills, encouraging diversity whilst giving due consideration to the range of experience required. The Trustees serve a three year term but can be reappointed for up to a further two succeeding terms. There have been no new appointments in the year but any recruitment to strengthen the Council is undertaken with careful consideration to provide complimentary skills and diversity of the Council as whole.

The Trustees provide their time at no charge to the charity. The charity has no share capital and hence the Trustees have no disclosable interests in the company. No dividends may be paid to any members. Trustees are provided with details of their responsibilities as charity Trustees upon their appointment and receive training in the role of Trustee as part of their induction. Trustees are encouraged to continue to attend training events to brief them on their legal and other obligations under charity and company law whilst also assisting them in their role as a Council member.

The Council of Trustees meets at least four times each year. It is responsible for the effective governance of the charity and for safeguarding the charity's assets. The Trustees approve the commissioning of projects and the awarding of grants. In addition to sitting on the four sub-committees, Trustees are encouraged to help organise events, support the regions and attend project openings.

The Trustees who have served in the year and the Governance and Administrative information on page 60 form part of the Trustee Report



## Project Grants, Governance, Audit and Investment Committees

In order to promote good governance and best practice, the Council of Trustees has four committees.

### Projects Grants Committee

The Projects Grants Committee responsibilities are to review all the charity's project proposals whether submitted by the regional committees or the national team, to ensure that the charity's projects comply with its charitable purposes and to approve the projects that meet its criteria. In line with criteria, grants for projects are made to institutions or charities only and the senior management team carry out due diligence on each application prior to submission to the committee. Regional committees are involved in project nomination and review, the project grant is made from the charity but it will be denoted as a project from the Wooden Spoon region where the local fundraising took place. All Trustees receive advance copies of all the projects to be approved and are invited to join the monthly meetings. The committee has delegated powers to the Committee Chair and the Director of Projects & Systems for projects below an agreed level, however, all projects are considered at the monthly meeting and if appropriate are given an "Agreed in Principle" status. At the next Council meeting all "Agreed in Principle" projects are recorded and if appropriate full approval is given. On issue of the grant letter the charity is then committed to the project and it is identified as a liability.

### Governance Committee

The Governance Committee is responsible for ensuring that all matters of good governance and best business practice are effective throughout the entire charity, both at the national administrative office and in the Regions. The Committee maintains a risk register, reviews the execution of all delegated responsibilities with management and monitors the practical application of internal controls.

### Audit Committee

The Audit Committee is responsible for overseeing the charity's preparation of annual accounts, considering reports from the auditor and advising the Council on financial control and accounting matters, in liaison with the Director of Finance & Operations.

### Investment Committee

The Investment Committee considers investment policy and considers the risk of investment of free cash resources in liaison with information from external advisors.

## Management

The Council of Trustees ensure that all activities are undertaken to further charitable purposes.

The key management personnel of the charity comprise of the Senior Management Team. The Chief Executive Officer is responsible to the Council of Trustees for the day to day running and execution of strategy and policy and is supported by the Director of Projects & Systems and the Director of Finance & Operations.

The terms and pay of all staff is reviewed in April annually and recommendations are made to the Board. Pay for staff and reviews are benchmarked to similar organisations. The charity encourages fairness and respect, equal opportunity and ensures that everyone's contribution is recognised and valued. It actively implements family friendly policies for its staff and encourages training and personal development.

The performance of the charity is measured by the Council against the approved annual budget on a quarterly basis.

## Regional Committees

The charity is very much a regional organisation in its method of operation. Currently there are 38 Regional Committees. These are staffed entirely by volunteers (there are 241 volunteers recorded) who are drawn from its social members and include a Chairman and a Treasurer. The Regional Committees operate throughout much of the United Kingdom. The constitution of the Regional Committees is established by the Trustees and is set out in the charity's Administration Manual. The national office provides marketing, administrative, financial and other support and assistance to the Regions on a daily basis to ensure the smooth running of their regional activities.

Fundamental to the charity's culture is that all funds raised in a particular Region are, to the extent possible, then invested in operational or capital projects in that Region; "local funds for local projects". In addition, national fundraising, is, where possible, used to provide further support for projects in the Regions.

## Charity Volunteers

We acknowledge the tremendous dedication provided to the charity by all its volunteer supporters whose fundraising activities take place across much of the United Kingdom, in the Isle of Man, the Channel Islands and the Republic of Ireland.

## Risk Management

The Trustees have considered the major risks to which the charity is exposed. The risk register, which includes strategic and operational risk, is reviewed and updated at quarterly Governance and Trustee meetings with appropriate actions identified. Specific areas of activity are reviewed on a monthly basis.

The Covid-19 related control measures throughout 2020 and into the two subsequent financial years led to a reduction in fundraising and remained a key risk for the charity. The Trustees worked closely with Senior Management through this period to ensure the sustainability of all incoming funds and monitored operational costs helping to maintain a lower cost base. The financial year has allowed fundraising to return to pre-pandemic levels with the considerable efforts made by our regional volunteers and the national fundraising team. The pace of activity and support for these efforts has been high and resource risk became notable in the year with a review of the most efficient way to support our regions and national activities.

Throughout the year consideration has also been given to the longer term as the economic and fundraising environment changes.

In addition particular attention has been paid to the charity's ability to continue to reach its beneficiaries. During the year the charitable grant giving activities increased from £0.5m to £1.05m and the grant process takes due care and consideration so the grants will benefit those most in need. This has included initiatives to assist with the current cost of living crisis including, Pass the Plate, food bank funding in early 2023.

The Trustees are confident that reasonable systems have been established to manage and identify new and existing risks, steps are put in place to mitigate risks and with forward planning for the charity to be better prepared for future eventualities. These systems include monthly review of the financial results, diligent preparation and regular review of budget and regular reforecasting throughout the financial year. Wooden Spoon is involved in funding and participating in numerous activities and projects involving children and vulnerable young adults. The charity considers

the welfare of children and vulnerable young adults to be of the utmost importance. Wooden Spoon's rules and procedures ensure that all staff and volunteers who may have contact with children and young adults are DBS checked, and this is recorded and monitored at the head office.

## Public Benefit

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. The Annual Report highlights the significant activities undertaken to carry out our aims for the public benefit and our achievements measured against those aims.

## Charity Governance Code

Wooden Spoon has adopted the charity Governance Code and benchmarked the charity's effectiveness against the seven principles that make up the Code. The Code's principles have been revisited and reflected upon and where appropriate have led to new or updated policies. As an example of actively considering the Code the recent recruitment of a new Trustees carefully considered the need to secure a broader range of relevant skills and a more diverse board.

## General Data Protection Regulations (GDPR)

The charity's staff continue to work closely with the Governance Committee to ensure the charity is compliant with the data protection legislation. The charity does not sell or give data to third parties.

All supporters and donors have been contacted to ensure they are happy to continue to receive updates and materials from us. There have been no breaches or complaints to report to the Information Commissioners Office.

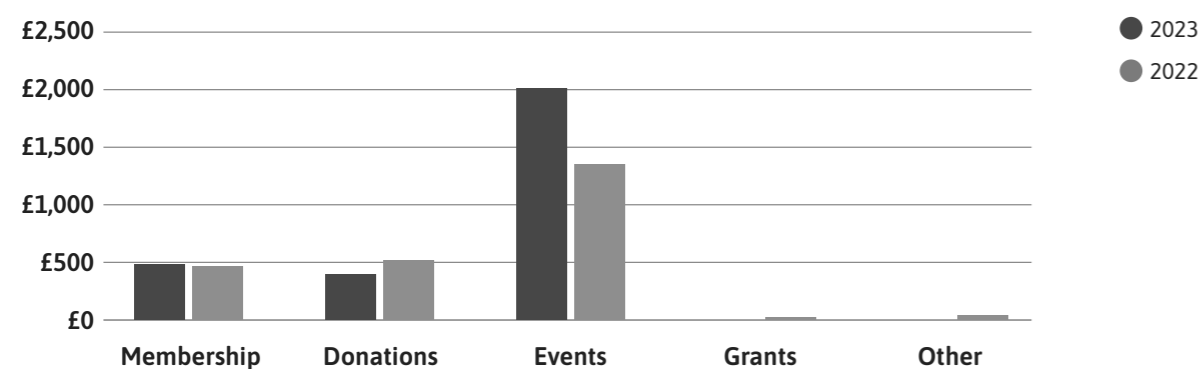


## Financial performance for the year ended 31 March 2023

The charity has continued to recover from the reduced income of the prior year and generated an increase of 20.6% to £2,920,786 (2022 : £2,422,555). This was mainly a result of the events fundraising by national and regional efforts. Events income of £2,029,343 was significantly higher than the prior year where some restrictions had impacted the early months of activity (2022: £1,358,600). The charity aimed to reach

pre-pandemic fundraising levels as set out in the Operational Review on page 37. Head office costs were increased to £492,742 in order to plan ahead with a review of individual giving strategy and increased resources to support a digital upgrade and regional activity. (2022: £398,077). The overall increase in costs was by £1,000,758 to £1,540,030 with a 29% increase in relation to costs for staging events.

### Gross income by type 2023 v 2022 (£000's)



Expenditure on charitable activities has significantly increased in the year £1,165,080 (2022 : £530,106). The grant giving was significantly increased compared to the prior year more cautious approach which was related to pandemic risks around event fundraising.

Wooden Spoon ended the year with an overall surplus of £215,676 (2022 : £891,691). This surplus is added to brought forward reserves and will also enable significant charitable grant making in the year ahead.

The return of social and fundraising events in the year has resulted in a small increase to our membership income as there is now the opportunity to sign new members at the events. Further, the return to a full programme of social events including sporting lunches and dinners and the enthusiastic uptake has contributed significantly to the gross income of the charity.

The charity will continue with a clear goal to further improve the margin on its total income through a combination of sensible cost control and a focus on growing higher margin sources of revenue.

### Code of Fundraising Practice

Wooden Spoon complies with the standards set in the Fundraising Regulator's Code of Fundraising Practice and is also a member of the Institute of Fundraising. Wooden Spoon staff and volunteers carry out the charity's fundraising activities and do not employ external agencies to carry out fundraising on its behalf. Our fundraising staff are aware of the need to be sensitive and careful when engaging with vulnerable people and if people do not want to give or wish to stop giving their decision is fully respected. Any complaints received are recorded and investigated. There have been no fundraising complaints recorded in the past year.



## Our Fundraising

The Trustees and the Senior Management Team aim to ensure that Wooden Spoon's fundraising is respectful, open, honest and accountable to the public. The charity considers the objects and the beneficiaries of the organisation when fundraising is planned.

### The charity's primary income sources in this financial year include:

#### Subscriptions

We enjoy the support of around 7,000 members who donate an annual subscription to the charity. This significant regular giving every year supports Wooden Spoon's work and notably allowed sustainability during the pandemic years where event fundraising was impacted. Members receive Spoonews (our in-house magazine) twice per year, invitations to regional and national events when staged, the opportunity to win national and international rugby tickets and the opportunity to wear the charity's distinctive tie or brooch in the colours of the England, Scotland, Wales and Ireland rugby teams.

#### Campaign and Donations

Our loyal supporters have helped to maintain the level of donations. Donations have remained at a consistent level for several years and the generous support of major donors has allowed continued support of the charity's work and project grant giving.

#### Major Gifts

Wooden Spoon has benefited from a number of major gifts this year from an individual supporter.

#### Events

The charity's ability to stage events in the financial year is no longer compromised as it had been with pandemic restrictions. The national team were able to support the London Marathon fundraising in October 2022 and an expanded Veterans Rugby Festival which included teams from across the regions, took place in the same month. Fundraising has continued at a local level with regular golf days, cycle rides and individual pursuits. Events including sporting dinners and lunches, with the frequent help of high-profile members of the rugby community, have been taking place throughout the year and many regions held events around the Six Nations which had not been possible for several years. Our objective is always to maximise the funds generated at each event and the vast majority of our events are run by the regional volunteer committees whose hard work and commitment are at the heart of the charity. Their enthusiasm and incredible efforts have contributed significantly and our regional fundraising has returned to pre-pandemic levels.

## Corporate Engagement

Our engagement continues with the corporate community. The year was supported by a Road to Twickenham bike ride, organised by Gallagher and our corporate partnership with them continues to grow.

Rugbytots started supporting the charity in 2014. The biennial fundraising activity with a Rugbytots bike ride and the 'Tryathlon' will take place in 2023 and we are grateful for the significant sum (over £400,000) already raised by the organisation over the years.

We are enormously grateful to Gallaghers, Rugbytots and all of the other corporate supporters and their employees and associates for their hard work and generosity.

### Donated Goods and Services

The charity receives donations of services from both corporate supporters. We are very grateful to all donors and in particular to FedEx for providing their services on a pro bono basis.

We have been able to plan for events around the 40th anniversary of the charity and now our events and face-to-face fundraising has returned to pre-pandemic levels the charity is fortunate to have incredible regular supporters and donors who have continued to donate despite all the disruption over the last few years.

## Operational Review

The overall aim for the year has been to return to raising funds at pre-Covid levels, support our regions and volunteers with their fundraising efforts, plan fundraising celebrations for our 40th Anniversary year and to continue to build on the efficiencies learnt in recent years.

The regions in particular embraced the ability to stage events and a range of fundraising activities and plans were continued to revive a number of regions in need of committee members. The Veterans Festival in October 2022 helped to introduce new volunteers and providing support to the regions was a high priority. The staff at head office have continued to help with monthly volunteer inductions and overall video conferencing has improved communication, with twice yearly update calls taking place successfully.

HRH The Princess Royal continues to generously give her time to the charity. HRH The Princess Royal kindly attended the Veterans Festival at Moseley RFUC in October 2022 and met a number of regular players and supporters.

The changes brought about by the pandemic have allowed a continuation of hybrid working and operational management of all areas of activity is carried out using remote IT services and video conferencing. Throughout

the year the IT services to the charity remained stable and all of the charity's management and internal controls were maintained.

Our staff well-being continued to be of highest importance and regular all in team days and meetings have taken place alongside continued provision of an employee counselling service.

The charity continued to utilise a small office space providing the business address, postal service and telephone system and also provided storage for key items for events.

### Reserves Policy

The charity's objective is to donate its surplus over the medium term, subject to maintaining reserves in accordance with good accounting and business practices.

The Council is aware of the Charity Commission's guidance concerning reserves policies. The policy is reviewed on an annual basis and the Trustees updated the policy relating to unrestricted reserves to better reflect current best accounting practice, and to align the reserves policy more logically with the charity's operations.

A significant part of the charity's unrestricted reserves are generated through regional activities. The charity's policy has always been, and continues to be, to release such funds where possible for grants to charitable projects in the financial year following that in which they were raised. The Trustees have previously considered that the reserve policy should explicitly recognise this practice and the reserve policy now sets a target level of free unrestricted reserves at the year end date, of an amount equal to the unrestricted funds raised through the regional network in the year ending on that date.

The Trustees consider that this policy provides an amount of year end reserves of a scale which should permit the charity to continue its normal style of operation, whilst not being an excessive restriction on the swift deployment of charitable funds to public benefit.

**Restricted Funds:** The reserve covers all funds received by the charity for named specific purposes that have yet to be spent.

**Unrestricted Funds:** The reserve represents the funds available to the charity for investment in new charitable projects without restriction.

The aim of the charity was to contribute to unrestricted reserves by £141,024 in the year and the target was surpassed by £74,652 which will be carried forward and used in charitable activities in 2023.

The table shows the value of these reserves at the end of the financial year

	31 March 2023	31 March 2022
	£	£
Restricted funds	29,977	27,977
Unrestricted funds	2,201,962	1,988,286
	<b>2,231,939</b>	<b>2,016,263</b>

Free reserves which represent unrestricted reserves less fixed assets at the year-end total £2,185,067. The charity will utilise reserves in excess of its policy noted above in approving grants for projects in the year ahead.


The Trustees consider the financial position of the charity to be satisfactory and are of the view that the charity is financially secure and is a going concern.

### Auditor

Crowe U.K. LLP have indicated their willingness to continue in office.

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

**By order of the Council of Trustees,** The annual report has been approved by the Council of Trustees and signed on its behalf by:



Quentin Smith  
Chairman  
5 September 2023

### Statement of Trustees' responsibilities

The Trustees (who are also Directors of Wooden Spoon Society for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions, disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Disclosure of Information to Auditors

Insofar as each of the Trustees and Directors of the charity at the date of approval of this report is aware there is no relevant audit information (information needed by the charity's auditor in connection with preparing the audit report) of which the charity's auditor is unaware. Each Trustee/Director has taken all of the steps that he/she should have taken as a Trustee/Director in order to make himself/herself aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

### By order of the Council:



Quentin Smith  
Chairman  
5 September 2023





## Independent Auditor's Report to the Trustees of Wooden Spoon Society

### Opinion

We have audited the financial statements of Wooden Spoon Society for the year ended 31 March 2023 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

### In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities and Trustee Investments (Scotland) Act 2005 and Regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (amended).

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events

or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The Trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Opinions on other matters prescribed by the companies act 2006

#### In our opinion based on the work undertaken in the course of our audit:

- the information given in the Trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' report have been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of Trustees**

As explained more fully in the Trustees' responsibilities statement set out on page 29, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a

material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005, together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud,

to be within the completeness and accuracy of income, grants payable to third parties and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management about their own identification and assessment of the risks of irregularities, designing audit procedures over income and grant expenditure, sample testing on the posting of journals, reviewing accounting estimates for biases and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's Trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Guy Biggin, Senior Statutory Auditor, for and on behalf of: Crowe U.K. LLP  
Statutory Auditor  
4th Floor, St James House, St James Square,  
Cheltenham, Gloucestershire, GL50 3PR**

**Date: September 2023**



## STATEMENT OF FINANCIAL ACTIVITIES

Including Income and Expenditure Account for the year ended 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
<b>INCOME</b>					
Membership, Donations and Legacies	<b>1</b>	868,980	4,000	872,980	1,063,309
<i>Income from other trading activities</i>					
Income from events and other activities	<b>2</b>	2,029,343	-	2,029,343	1,358,600
Investment income		18,463	-	18,463	646
<b>Total Income</b>		<b>2,916,786</b>	<b>4,000</b>	<b>2,920,786</b>	<b>2,422,555</b>
<b>EXPENDITURE</b>					
<i>Cost of raising funds</i>					
Membership, Donations and Legacies	<b>3</b>	492,742	-	492,742	398,077
Cost of Events and other activities	<b>4</b>	1,047,288	-	1,047,288	602,681
		1,540,030	-	1,540,030	1,000,758
<i>Expenditure on Charitable activities</i>	<b>5</b>	1,163,080	2,000	1,165,080	530,106
<b>Total Expenditure</b>		<b>2,703,110</b>	<b>2,000</b>	<b>2,705,110</b>	<b>1,530,864</b>
Net Income/Expenditure		213,676	2,000	215,676	891,691
<b>Net Movement in Funds</b>		<b>213,676</b>	<b>2,000</b>	<b>215,676</b>	<b>891,691</b>
Total funds brought forward 1 April 2022		1,988,286	27,977	2,016,263	1,124,572
<b>Total funds carried forward at 31 March 2023</b>	<b>13,14</b>	<b>2,201,962</b>	<b>29,977</b>	<b>2,231,939</b>	<b>2,016,263</b>

The notes on pages 50 to 59 form part of these financial statements.

## CHARITY BALANCE SHEET AS AT 31 MARCH 2023

Company number: 01847860

	Notes	2023 £	2022 £
<b>Fixed Assets</b>			
Tangible Assets	9	16,895	12,482
Investment	17	3	3
<b>Total Fixed Assets</b>		<b>16,898</b>	<b>12,485</b>
<b>Current Assets</b>			
Debtors	10	182,581	67,495
Cash at Bank and in hand		2,882,430	2,471,206
<b>Total Current Assets</b>		<b>3,065,011</b>	<b>2,538,701</b>
<b>Liabilities</b>			
Creditors falling due with one year	11	(849,970)	(534,923)
<b>Net Current Assets</b>		<b>2,215,041</b>	<b>2,003,778</b>
<b>Net Assets</b>		<b>2,231,939</b>	<b>2,016,263</b>
<b>The Funds of the charity:</b>			
Restricted Funds	13	29,977	27,977
Unrestricted Funds	14	2,201,962	1,988,286
<b>Total Charity Funds</b>	<b>15</b>	<b>2,231,939</b>	<b>2,016,263</b>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The financial statements on pages 1 to 60 were authorised and approved by the Council on 5 September 2023 and were signed on its behalf by:



Quentin Smith  
Chairman

## STATEMENT OF CASH FLOWS

For the year ended 31 March 2023

	Notes	2023 £	2022 £
<b>Cash generated from operating activities</b>	<b>21</b>	407,551	453,617
<b>Cash flow from investing activities</b>			
Interest Income		18,463	646
Purchase of tangible fixed assets		(14,790)	-
<b>Cash provided by (used in) investing activities</b>		<b>3,673</b>	<b>646</b>
<b>Increase (decrease) in cash and cash equivalents in the year</b>			
		411,224	454,263
<b>Cash and cash equivalents at the beginning of the year</b>			
		2,471,206	2,016,943
<b>Total cash and cash equivalents at the end of the year</b>		<b>2,882,430</b>	<b>2,471,206</b>

## PRINCIPLE ACCOUNTING POLICIES FOR THE YEAR ENDED 31 MARCH 2023

### Charity Information

The charity is a private company limited by guarantee (company no. 01847860) and a registered charity in England and Wales (charity no. 326691), and in Scotland (Scottish registered charity no. SC039247) which is incorporated and domiciled in the UK. The address of the registered office is Sentinel House, Harvest Crescent, Fleet, England, GU51 2UZ.

### Accounting policies

#### Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Accounts (Scotland) Regulation 2006 and the Companies Act 2006.

Wooden Spoon Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### Preparation of the accounts on a going concern basis

The charity reported a cash inflow of £407,551 for the year. The inflow primarily relates to fund raising activities returning to normal levels as Covid-19 restrictions have been lifted. The charity has continued project grant commitments and these are recognised at the time that Trustees agree the support. The Trustees are of the view that the charity is financially secure and that on this basis the charity is a going concern. The Trustees confirmed the adverse impact of the Covid-19 epidemic in the last few years is concluded. In particular they have noted the level of free reserves carried forward will be continually monitored to ensure that the future awarding of project grants takes into account the financial position of the charity and the charity is responding to current situations promptly.

### Group Financial Statements

The charity has a wholly owned subsidiary WSS Events Ltd. The financial statements to 31 March 2023 and 2022 have been prepared as a single entity as the subsidiary has been dormant.

### Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met and it is probable the income will be received and the amount can be measured reliably.

Income comprises membership, donations, income receivable from events held during the year and interest receivable. Donations are recognised when received and comprise amounts received which are not connected to fundraising events. All other income is accounted for on a receivable basis. Income principally arises within the United Kingdom. Related gift aid is recognised when a donation is received.

Income from grants, including government grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred

### Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the supporter is not recognised. Please refer to the Trustees' annual report for more information.

Donated professional services and donated facilities are valued on the basis of the amount the charity would have been willing to pay to obtain the services on the open market; a corresponding amount is then recognised as expenditure in the same period.

### Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

### Restricted funds

Restricted funds are those funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for a particular purpose. The details of which are set out in the notes to the accounts.

### Unrestricted funds

Unrestricted funds comprise accumulated surpluses and deficits on general funds. They are available for use at the discretion of the Council in furtherance of the objectives of the charity.

### Charitable activities

Charitable activities comprise grants and donations paid or committed to charitable projects. Committed charitable expenditure shown in note 11 represents the total value of the charitable projects for which approval has been granted. Payment of funds to the beneficiary organisation is contingent on specific performance criteria being met. When grant applications are approved by the Trustees the grant and a grant letter is issued to a beneficiary organisation and the charity recognises a liability for the amount approved as based on experience it is more probable than not the grants will be paid.

### Raising funds

Fundraising and costs of fund raising include the expenses of fundraising events, promotional activities, staff and other costs directly involved in the relevant activity. Membership and donations costs are covered by staff costs involved in the operation of the Charity.

### Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay. Costs have been attributed to one of the financial categories of expenditure in the Statement of Financial Activities (SOFA).

### Governance costs

Governance costs relate to the compliance with constitutional and statutory requirements and included within support costs.

### Apportionment of costs

Where costs cannot be directly attributed to a particular heading, they have been apportioned to each functional category of expenditure. The allocation is based on several criteria including an assessment of time spent.

### Pension contributions

Pension contributions are made to either the employees' group arranged Auto Enrolment scheme, the staff members own pension scheme or cash for the employee to make their own pension contributions. The amount charged to the Statement of Financial Activities in respect of pension costs is the contributions payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the balance sheet.

### Tangible fixed assets

Tangible fixed assets are stated at cost, net of depreciation and any provision for impairment. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset to its estimated residual value on a straight line basis over its expected useful life, as follows:-

Other equipment	33 1/3%
Computer equipment	33 1/3%

Assets costing less than £500 are not capitalised.

### Investments

Fixed asset investments are stated at cost. Provision is made for any impairment in the value of fixed asset investments.

### Irrecoverable VAT

All irrecoverable VAT on revenue costs is charged to the statement of financial activities.

### Debtors

Trade debtors, other debtors and accrued income are recognised at the settlement amount. Prepayments are valued at the amount prepaid net of any discount.

### Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and measured or estimated reliably. Creditors are normally recognised at their settlement amount after any trade discounts are due.

## PRINCIPLE ACCOUNTING POLICIES FOR THE YEAR ENDED 31 MARCH 2023 (CONT)

### Cash and cash equivalents

Cash is represented by cash in hand and immediately accessible deposits with financial institutions.

### Taxation

The company is a registered charity, and as such is entitled to tax exemptions on all its income and gains properly applied for its charitable purposes.

### Financial instruments

Financial assets and liabilities are measured at settlement value.

### Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, which are described above, Trustees are required to make judgements, estimates, and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant.

- Depreciation – The charity depreciates its assets at rates calculated to write off the cost on a straight-line basis over the expected useful economic lives.
- Impairment of debtors – The charity makes an estimate of trade debtors and other debtors. When assessing the impairment of trade debtors and other debtors, management considers factors including the credit rating of the debtor, the ageing profile of debtors and historical experience.

## NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023

Detailed below is the breakdown of the Income and Expenditure expended by the charity in the various areas of operation. Further breakdown of the staff

and support costs, with the allocation to different activities is detailed in the subsequent pages.

Note 1	Membership, Donations and Legacies	2023 Total £	2022 Total £
	Membership	483,917	476,646
	Donations	381,603	545,076
	Government Grants – CJRS Scheme	–	23,237
	Gifts in Kind	7,460	18,350
		<b>872,980</b>	<b>1,063,309</b>

Note 2	Income from other trading activities	2023 Total £	2022 Total £
	Income from Events	2,029,343	1,358,600
		<b>2,029,343</b>	<b>1,358,600</b>

Note 3	Cost of raising funds	Staff Note 6 £	Support Note 7 £	Other £	2023 Total £	2022 Total £
		<b>332,910</b>	<b>110,160</b>	<b>49,672</b>	<b>492,742</b>	<b>398,077</b>

Note 4	Cost of Events and other activities	Notes	Staff Note 6 £	Support Note 7 £	Other £	2023 Total £	2022 Total £
	Events Costs		17,167	32,402	879,986	929,555	513,776
	Administration Costs		38,300	39,979	3,273	81,552	58,537
	Governance Costs	<b>8</b>	15,139	20,214	828	36,181	30,368
			<b>70,606</b>	<b>92,595</b>	<b>884,087</b>	<b>1,047,288</b>	<b>602,681</b>

Note 5	Cost attributed to Charitable activities	Staff Note 6 £	Support Note 7 £	Charitable activities £	2023 Total £	2022 Total £
		<b>88,978</b>	<b>15,551</b>	<b>1,060,551</b>	<b>1,165,080</b>	<b>530,106</b>

All grants have been made to institutions.

### Significant grants made in the year are set out below:

Marjorie McClure Specialist School	£25,000	Sensory Rooms & Gardens
Clapgate Primary School	£37,000	Buildings & Extensions
Forget Me Not Children's Hospice	£25,000	Playgrounds & Outdoor Activities
Addey and Stanhope School	£40,000	Playgrounds & Outdoor Activities
HITZ 2022/23	£80,000	Education
Ruddi's Retreat	£25,000	Specialist Equipment & Facilities
The Walnuts School	£25,000	Playgrounds & Outdoor Activities
Old Hall Special School	£25,000	Playgrounds & Outdoor Activities



<b>Note 6</b>	<b>Staff Costs</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
	Membership and Fundraising	332,910	244,082
	Events Costs	17,167	11,712
	Administration Costs	38,300	32,036
	Governance Costs	15,139	14,197
	Charitable Activities	88,978	74,190
	<b>Total Staff Costs</b>	<b>492,494</b>	<b>376,217</b>

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Salaries	426,854	326,369
Social Security Costs	42,693	30,018
Pension Costs	18,747	15,630
Other Benefits	4,200	4,200
	<b>492,494</b>	<b>376,217</b>

The average number of people employed by the Charity during the year was as follows;

	<b>2023</b>	<b>2022</b>
Charitable Activities	1	1
Events and Fundraising Activities	7	6
Administration and Governance	3	2
	<b>11</b>	<b>9</b>

	<b>2023</b>	<b>2022</b>
Employees within the Charity received emoluments		
£80,000 – £90,000	1	1
£60,000 – £70,000	1	1

The total employee benefits of the key personnel of the charity were £218,477 (2022: £214,857). During 2022 the key personnel included the Chief Executive Officer, the Director of Projects and Systems and the Director of Finance.

No Trustee received any emoluments during the year ended 31 March 2023 (2022: £nil). During the year expenses totalling £1,027 were incurred by two Trustees (2022: £1,871 by two Trustees) which mainly relate to travel.

The charity provides a contribution to the pension schemes of all staff. In the current financial year £18,747 has been paid (2022: £15,630).

No members of staff were made redundant in the year £nil. (2022: nil).

<b>Note 7</b>	<b>Support Costs</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
	Membership and Fundraising	110,160	71,452
	Events Costs	32,402	29,105
	Administration Costs	39,979	25,465
	Governance Costs	20,214	16,171
	Charitable Activities	15,551	8,392
	<b>Total Support Costs</b>	<b>218,306</b>	<b>150,585</b>

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Rent, Repairs and Maintenance	13,610	7,773
Office Costs	6,377	11,127
Communications	103,187	51,245
Operational Expenses	16,350	30,745
Depreciation	10,377	9,919
Professional Fees	28,705	23,883
Other Support Costs	39,700	15,893
	<b>218,306</b>	<b>150,585</b>

Support costs incurred in the operation of the charity are detailed above. These costs are apportioned to each category of expenditure. The apportionment is based on the people committed to delivering the income related to these categories.

FedEx provide delivery services on a pro bono basis and the market value of these services is included above and has also been included in income to recognise these services were kindly donated free of charge.

<b>Note 8</b>	<b>Governance Costs</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
	Auditors – Fees	19,187	14,300
	Trustee Travel Expenses	1,027	1,871
		<b>20,214</b>	<b>16,171</b>

No legal and professional costs were incurred in connection with Governance matters during the year.

Note 9	Tangible Fixed Assets	Equipment £	Computer equipment £	Total £
<b>Cost</b>				
	At 1st April 2022	4,375	26,326	30,701
	Disposals in the year	-	-	-
	Additions in the year	14,790	-	14,790
	At 31st March 2023	19,165	26,326	45,491
<b>Accumulated depreciation</b>				
	At 1st April 2022	3,848	14,371	18,219
	Disposals in the year	-	-	-
	Charge for the year	5,752	4,625	10,377
	At 31st March 2023	9,600	18,996	28,596
<b>Net book values</b>				
	<b>At 31st March 2023</b>	<b>9,565</b>	<b>7,330</b>	<b>16,895</b>
	At 31st March 2022	527	11,955	12,482

Note 10	Debtors	2023 £	2022 £
	Trade Debtors	102,796	33,798
	Other Debtors	8,165	2,370
	Prepayments	71,620	31,327
		<b>182,581</b>	<b>67,495</b>

Trade debtors are stated after impairment provision totalling £nil (2022: £7,825).

Note 11	Creditors	2023 £	2022 £
	Trade Creditors	102,384	15,925
	Other Creditors	1,661	2,925
	Social Security and Taxes	11,422	9,053
	Accruals	36,095	33,740
	Committed Charitable Expenditure	588,900	419,331
	Deferred Income	109,508	53,949
		<b>849,970</b>	<b>534,923</b>

	2023 £	2022 £
<b>Reconciliation of Grants Payable</b>		
Commitments at 1 April 2022	419,331	798,651
Grants and donations approved in the year	1,069,048	540,944
Grants and donations paid in the year	(886,141)	(819,568)
Grants withdrawn in the year	(13,338)	(100,696)
<b>Commitments at 31 March 2023</b>	<b>588,900</b>	<b>419,331</b>

All grant commitments are expected to be paid within one year.

Note 12	Deferred income	2023 £	2022 £
	At 1st April 2022	53,949	80,350
	Amount Received in year	109,508	48,443
	Income utilised in year	(53,949)	(74,844)
	<b>At 31st March 2023</b>	<b>109,508</b>	<b>53,949</b>

Deferred income has arisen as there are events which are taking place in the financial year to 31 March 2024 for which some revenue has been received in the current year.

Note 13	Restricted Funds	Balance at 1st April 2022 £	Income £	Expenditure £	Transfer between funds £	Balance at 31st March 2023 £
	Community	-	-	-	-	-
	Other Restricted Funds	27,977	4,000	(2,000)	-	29,977
	<b>Total Restricted Funds</b>	<b>27,977</b>	<b>4,000</b>	<b>(2,000)</b>	<b>-</b>	<b>29,977</b>

Restricted funds	Balance at 1st April 2021 £	Income £	Expenditure £	Transfer between funds £	Balance at 31st March 2022 £
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**Comparative Figures for 2022**

Community	-	-	-	-	-
Other Restricted Funds	141,646	192	(113,861)	-	27,977
<b>Total Restricted Funds</b>	<b>141,646</b>	<b>192</b>	<b>(113,861)</b>	<b>-</b>	<b>27,977</b>

**Other Restricted Funds**

During the year the charity has granted restricted donations where the funds have been applied to the specific requirements of the donor or their representatives.

Note 14	Unrestricted Funds	Balance at 1st April 2022 £	Income £	Expenditure £	Transfer between funds £	Balance at 31st March 2023 £
	Unrestricted	1,988,286	2,916,786	(2,703,110)	-	2,201,962
	<b>Total Unrestricted Funds</b>	<b>1,988,286</b>	<b>2,916,786</b>	<b>(2,703,110)</b>	<b>-</b>	<b>2,201,962</b>

Unrestricted Funds	Balance at 1st April 2021 £	Income £	Expenditure £	Transfer between funds £	Balance at 31st March 2022 £
--------------------	--------------------------------	-------------	------------------	-----------------------------	---------------------------------

**Comparative figures for 2020**

Unrestricted	982,926	2,422,363	(1,417,003)	-	1,988,286
<b>Total Unrestricted Funds</b>	<b>982,926</b>	<b>2,422,363</b>	<b>(1,417,003)</b>	<b>-</b>	<b>1,988,286</b>

This represents the amount available to be donated or expended at the discretion of the Trustees, for purposes consistent with the charity's charitable aims.

Note 15	Analysis of Net Assets Between Funds	Tangible fixed assets £	Net current assets £	Total £
	<b>Restricted Funds</b>			
	Community	-	-	-
	Other restricted Funds	-	29,977	29,977
	<b>Unrestricted Funds</b>			
	Designated Fund	-	-	-
	General Fund	16,895	2,185,067	2,201,962
	<b>Net Assets</b>	<b>16,895</b>	<b>2,215,044</b>	<b>2,231,939</b>

Analysis of Net Assets between Funds	Tangible fixed assets £	Net current assets £	Total £
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**Comparative Figures for 2022**

**Restricted Funds**

Community	-	-	-
Other Restricted Funds	-	27,977	27,977

**Unrestricted Funds**

Designated Funds	-	-	-
General Fund	12,485	1,975,801	1,988,286
<b>Net Assets</b>	<b>12,485</b>	<b>2,003,778</b>	<b>2,016,263</b>

**Note 16:  
Donated Goods And Services**

Donations in kind are included in income when the benefit to the charity is reasonably quantifiable and measurable. They are valued by the Trustees at the amount the charity would have been willing to pay for the goods or services on the open market.

The donations in kind received in the year recognised in the statement of financial activities within donations totalled £7,460 (2022: £18,350).

These represented postal delivery services of £7,460 (2022: £17,500) included in the Cost of Raising Funds and in 2022 training services of £850 all included within Support Costs.

Donations in kind of time and services given to the charity by all its volunteers and supporters are of great value. As the value of these services is not capable of quantification with reasonable certainty, no amounts have been included in the financial statements for these valuable contributions.

The charity is extremely grateful for the support it receives from its numerous unpaid volunteers and other supporters.

**Note 17:  
Fixed Asset Investments**

The Society has an investment of £2 being the share capital of WSS Events Ltd. The investment represents 100% of the ordinary share capital of WSS Events Limited (a company registered in England and Wales) comprising two ordinary shares of £1 each. WSS Events Ltd is dormant in 2022–23 and 2021–22.

In previous years the charity received a donation of shares in Esher rugby club; this asset is recorded as an investment at a notional value of £1.

**Note 18:  
Financial Commitments**

Grants made by the charity are payments to third parties in the furtherance of the charitable objects of the charity. In the case of a grant offer being made this is accrued once the recipient has been notified of the grant award and a grant letter issued. The notifications give the recipient a reasonable expectation that they will receive the grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the benefitting charity.

**Note 19:  
Legal status**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of a winding-up is limited to £1.

**Note 20:  
Related Party Transactions**

Trustees are deemed related parties to the charity and as such reporting of donations made directly to the charity is required. The Trustees are volunteers and donate their time at no cost to the charity. There were donations of £48,650 (2022: £1,850) received from 1 (2022: 2) Trustee. Gift aid was also claimed on these donations.

Note 21	Reconciliation of net movement in funds to net cash flow from operating activities	2023 £	2022 £
	Net movement in funds	215,676	891,691
	Add back depreciation Tangible Assets	10,377	9,919
	Add back depreciation Intangible Assets	-	-
	Deduct interest income	(18,463)	(646)
	(Decrease) increase in debtors	(115,086)	(48,673)
	(Increase) decrease in creditors	315,047	(398,674)
	<b>Net Cash used in operating activities</b>	<b>407,551</b>	<b>453,617</b>

**Note 22**

Statement of Financial Activities including Income and Expenditure account for the year ended 31 March 2022	Unrestricted Funds £	Restricted Funds £	2022 Total £
<b>INCOME</b>			
Membership, Donations and Legacies	1,063,117	192	1,063,309
Income from other trading activities			
Income from events and other activities	1,358,600	-	1,358,600
Investment income	646	-	646
<b>Total Income</b>	<b>2,422,363</b>	<b>192</b>	<b>2,422,555</b>
<b>EXPENDITURE</b>			
Cost of raising funds			
Membership, Donations and Legacies	395,882	2,195	398,077
Cost of Events and other activities	602,681	-	602,681
	998,563	2,195	1,000,758
Expenditure on Charitable activities	418,440	111,666	530,106
<b>Total Expenditure</b>	<b>1,417,003</b>	<b>113,861</b>	<b>1,530,864</b>
<b>Net Income/Expenditure</b>	<b>1,005,360</b>	<b>(113,669)</b>	<b>891,691</b>
Funds brought forward 1 April 2021	982,926	141,646	1,124,572
<b>Funds carried forward at 31 March 2022</b>	<b>1,988,286</b>	<b>27,977</b>	<b>2,016,263</b>



## LEGAL AND ADMINISTRATIVE INFORMATION

### Patrons

Her Royal Highness,  
The Princess Royal KG, KT, GCVO, CD, QSO

The Rugby Football Union  
The Scottish Rugby Union  
The Welsh Rugby Union  
The Irish Rugby Football Union

### Life President

Peter Scott

### President

Nigel Timson

### Trustees

Adrian Alli  
Brett Bader  
Christine Braithwaite  
Graham Allen  
Jane Harwood  
Joanna Coombs  
John Gibson  
Mark McCafferty  
Quentin Smith

### Company Secretary

Barry Monahan

### Registered Office

Sentinel House  
Ancells Business Park  
Harvest Crescent  
Fleet  
Hampshire GU51 2UZ

### Independent Auditor

Crowe U.K. LLP  
4th Floor  
St James House  
St James Square  
Cheltenham  
Gloucestershire GL50 3PR

### Principle Bankers

Barclays Bank PLC  
Town Gate House  
Church Street East  
Woking  
Surrey GU21 6AE

### Solicitors

Clifford Chance LLP  
10 Upper Bank Street  
London E14 5JJ



# THANK YOU

Wooden Spoon thanks our volunteers, supporters and the rugby community who all work with us to help vulnerable children and young people in the UK and Ireland.

**Here are just some of them:**

Our regional volunteers

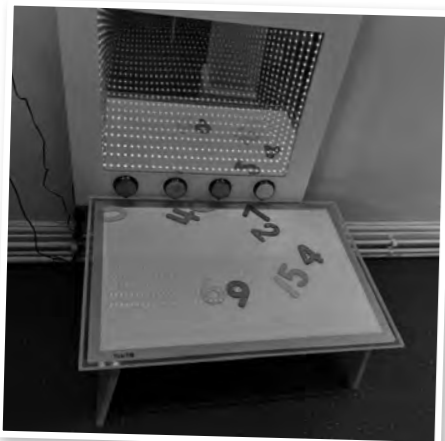
Our corporate supporters Gallagher, Irwin Mitchell and Rugbytots

Our major donors

Our individual supporters

Our challengers and fundraisers

Our partners including the British Lions Charitable Trust





# Wooden Spoon

The children's charity of rugby

CELEBRATING 40 YEARS



w: [woodenspoon.org.uk](http://woodenspoon.org.uk)

e: [charity@woodenspoon.org.uk](mailto:charity@woodenspoon.org.uk)

t: 01252 773720



Registered with  
FUNDRAISING  
REGULATOR

Wooden Spoon Society (A company limited by guarantee and having no share capital)

Registered Number: 01847860 Charity Number: 326691 Scottish Charity Number: SC039247


**WOODEN SPOON SOCIETY**

England & Wales - Charity number 326691

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# Accounts

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**Wooden Spoon**  
The children's charity of rugby

# ANNUAL REPORT 2022

Changing children's lives through the power of rugby



SATURDAY



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COMPANIES HOUSE



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## CHAIR'S REPORT

Wooden Spoon has had another remarkable year distinguished by resilience, creativity and determination to successfully deliver its charitable purpose.

The continuing impact of the pandemic has been difficult for everyone. Characteristically, Wooden Spoon addressed the challenge by adjusting its fundraising methods, cutting back on its cost base by removing the office overhead and utilising the furlough scheme, whilst maintaining an ability to continue funding projects. As restrictions eased, staff returned, job descriptions were reshaped, adjusting to the economic environment and a new strategic plan was produced and published.

The fundamental reasons for the charity created in 1983 to be racing towards its 40th birthday comprise outstanding support from all sectors of the rugby community – British and Irish Lions to “minis” in local clubs – the loyalty of several thousand registered members, a regional structure with committed and hardworking committees, a skilful, creative and dedicated executive in the central office and Board of Trustees whose devoted engagement and diverse outlooks ensure direction and delivery.

Of greatest importance is we have an exciting and eclectic mix of volunteers, funders, sponsors and a constituency of beneficiaries that is ever increasing and for whom everyone involved in Wooden Spoon is

delighted to work. The projects that we fund are carefully analysed, thoughtfully structured and of long-standing value. They are investments in the welfare of society.

The Trustees are very aware of challenges in the charitable sector, particularly with regard to standards, effectiveness and integrity. We have been keen to lead debate between charities, especially to remove barriers to working together rather than in silos. Last Autumn, we arranged a very well attended meeting of similar/related charities at which HRH The Princess Royal, Wooden Spoon's Patron, spoke in support of the initiative. Guidance and courses provided by our new auditors, Crowe, have been valuable in keeping us up-to-speed with legislative and governance developments.

Wooden Spoon is continuing to adapt to the needs of children and young people with disabilities and disadvantage in ways that are stimulating, life-changing and far-reaching. A huge “thank you” to everyone involved.

Quentin Smith, Chair

*“The Trustees are very aware of challenges in the charitable sector, particular with regard to standards, effectiveness and integrity.”*



## CEO'S REPORT

I feel very privileged to have led the children's charity of rugby as CEO during this time where our work has been more important than ever.

Despite the challenges, COVID-19 presented, we have also been on the receiving end of so much kindness, spirit and togetherness from the rugby community. Our team of volunteers, supporters and staff pulled together at a time we all needed something to be positive about. The rugby family came into its own and never have I been prouder to be part of such a wonderful community, which was further augmented when we were invited to be an official charity partner for the British & Irish Lions.

Our regional volunteers showed their tenacity and thought outside the box with their creativity away from our traditional events programme, to respond to the constantly changing restrictions. We launched our inaugural Vets Fest, raising over £64,000. 450 players from 15 teams, across 13 regions played in 37 matches at this event, organised in memory of 13-year-old rugby fan Olly Stephens, who was tragically killed near his home in Reading in January.

Our supporters kept us going in a multitude of different ways. They did virtual runs, rides and challenges, with one of our volunteers even performing burpees on BBC Wales Breakfast programme. They increased and persisted with their membership subscriptions, made a range of donations, hosted virtual events, turned up in abundance to the small number of physical events we could run, shared our stories on social media and did everything they could to show us they were right by our side.

With this wonderful support we have continued with the ‘day job’ approving 43 grants with the overall ambition of helping over 136,000 children in this period alone.

Whilst it is likely that it will still take a while yet to get over the challenges caused by the pandemic with rising poverty, increased mental health challenges, longer

NHS waiting lists and care staff shortages we understand that the role of Wooden Spoon in supporting vulnerable children and young people has never been more needed and more important.

As our fundraising returned and income improved the practical challenges faced by many organisations we support did not allow us to approve grants at the rate we would have wanted in the year, therefore, in the coming financial year we are pledging to approve £1.8 million of projects that will support children and young people in the most need. We will be looking at how we can further increase our impact and respond to the growing need for our grants, whilst ensuring we spend our funds in a way that has the most direct benefit on transforming the lives of vulnerable children and young people, giving them access to the opportunities and care that they deserve.

None of this we could do without our wonderful and loyal supporters and our fantastic team of volunteers, trustees and staff. Everyone has stayed loyal to us through the most difficult of times. Whether you have taken part in a real-life or virtual event, supported us as a member or volunteer or played rugby for us, we can't thank you enough. You personify the spirit of rugby and we are humbled by your efforts. As we move towards our 40th birthday in 2023 and continue with our British & Irish Lions partnership we can't wait to see what the following year brings.

Sarah Webb, CEO



## ABOUT US

### VISION

**Through the power of rugby, every child and young person has access to the best life opportunities, no matter what their background.**

### MISSION

**To positively transform the lives of vulnerable children and young people through the power of rugby.**

### VALUES

**Fun**

**Passion**

**Teamwork**

**Integrity**

## WHAT WE DO

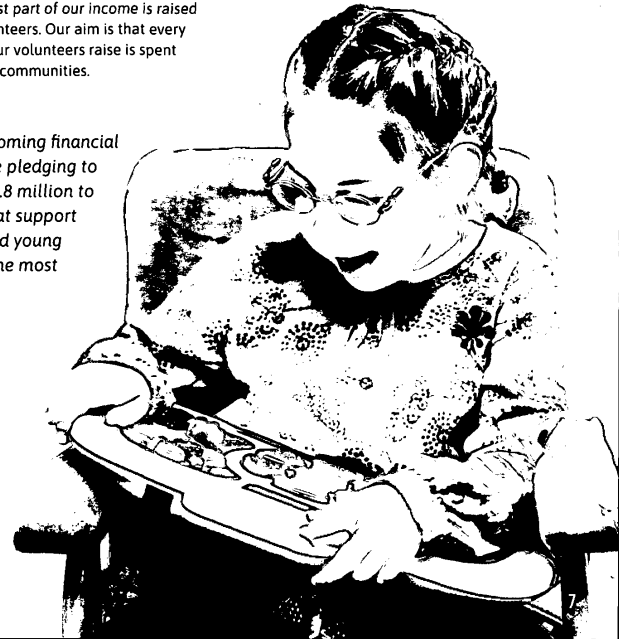
Wooden Spoon is the children's charity of rugby.

With the support of the rugby community, we provide grants to frontline charities and other organisations that support vulnerable children and young people. These grants enable them to invest in equipment and services that positively transform the lives of our beneficiaries, across the UK and Ireland.

Wooden Spoon has a national footprint, but the largest part of our income is raised by local volunteers. Our aim is that every penny that our volunteers raise is spent in their local communities.

We have a rigorous project application process to ensure that all grant applications meet our robust funding criteria. We are agile and work hard to meet the evolving needs of vulnerable children and young people, in turn responding to the high demand for funding for these vital frontline services.

*“In the coming financial year we are pledging to approve £1.8 million to projects that support children and young people in the most need.”*



# CHILDREN NEED US MORE THAN EVER



**9% OF CHILDREN**  
in the UK have a disability



**99,000 FAMILIES**  
in the UK are caring for seriously ill children



**ONE IN SIX CHILDREN**  
in England and Wales have at least one mental health problem



**ONE IN TEN CHILDREN**  
suffer from mental health problems in Scotland and Ireland



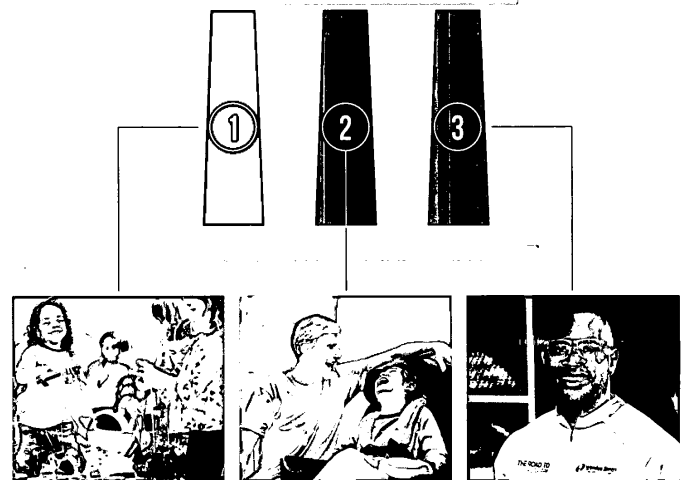
**OVER FOUR MILLION CHILDREN**  
are living in poverty in the UK & Ireland

SOURCES: Scope (2021) / Together for Short Lives (2022) / House of Commons (2021) Health and Care Research Wales / (2022) Scottish Children's Services Coalition (2022), Mental Health Ireland (2022) / Child Poverty Action Group (2021) Social Justice Ireland (2021)

# LOOKING AHEAD

We are striving to build a better world for vulnerable children and young people. And whilst the impact of Covid-19 will be felt for many years, we aim to support more children than ever before.

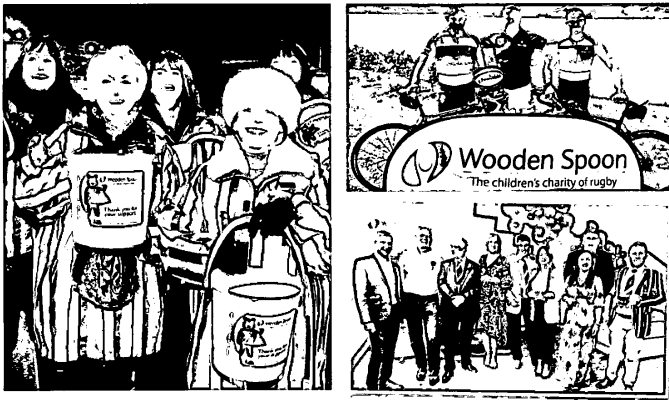
**WE HAVE SET OUR THREE KEY PRIORITIES IN OUR BUSINESS STRATEGY:**



**1**  
Raise more funds & help more children and young people.

**2**  
To respond to the evolving needs of our beneficiaries and evidence our impact.

**3**  
We will expand our position as a leading voice in rugby.



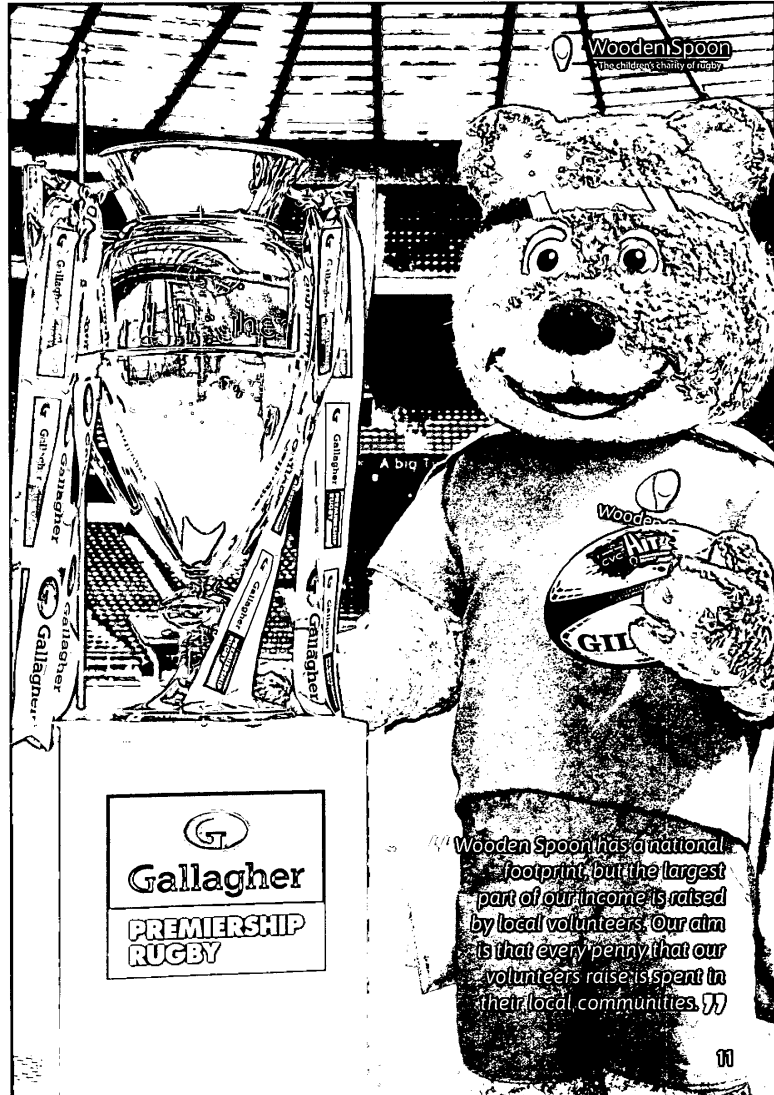
**PRIORITY ONE:**

# RAISE MORE FUNDS & HELP MORE CHILDREN & YOUNG PEOPLE

As for many organisations the financial year has been overshadowed and impacted by Covid-19. However, as a result, vulnerable children and young people will need our help more than ever. Moving forward we will continue to invest time and energy in our regional fundraising, whilst aiming to increase our national fundraising income. All with the aim of having more funds to spend on projects supporting vulnerable children and young people.

Wooden Spoon has three key strategies to support fundraising during the forthcoming year:

1. To deliver a digital transformation programme to improve efficiencies and enhance fundraising
2. To invest in a individual giving programme to create a more diverse and sustainable fundraising model
3. To begin plans for Wooden Spoon's 40th birthday in 2023 which coincides with 200 years of rugby



**PRIORITY TWO:**

# TO RESPOND TO THE EVOLVING NEED OF OUR BENEFICIARIES & EVIDENCE OUR IMPACT

In the coming year, Wooden Spoon aims to approve projects of £1.8 million for grassroots organisations across the UK and Ireland that support children and young people in the most need. As such, we will be running a national marketing programme encouraging organisations to apply for funding, encouraging regional committees to reach out into their local communities to find projects in need. We will use data to review the trends of those which will have the most impact on improving outcomes for vulnerable children and young people who need support.

The projects team will continue to review and evaluate how Wooden Spoon is responding to the changing needs of children and young people and ensure that the distribution of grants is having a lasting and meaningful impact.

With the benefit of a loyal membership base, the dedication of our regional volunteers and the support and guidance of the trustees, we will continue to hold true to our vision, despite the challenges set by the pandemic.



Image by Ian Smith



PRIORITY THREE:

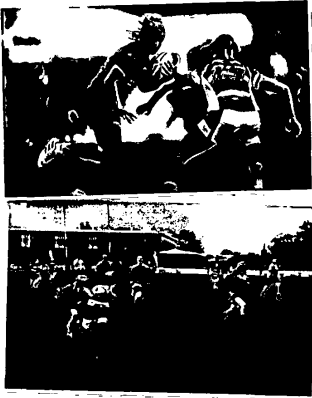
# WE WILL EXPAND OUR POSITION AS A LEADING VOICE IN RUGBY

Rugby remains at the heart of everything we do. We will continue to build on our voice in rugby through high level partnerships with the home nations rugby bodies RFU, SRU, WRU and IRFU as well as working closely with Premiership Rugby.

Now we are outside the confines of lockdown, we will regenerate our relationships with grass roots rugby clubs through our Partner Club Programme, continue to support our Marauders Sevens programme and work with key personalities in rugby from former legends, to current players from a range of rugby disciplines.

We have also secured a number of high-profile partnerships during the same period:

- An extension of our partnership with the British & Irish Lions
- Working closely with Premiership Rugby and Gallagher in preparation for a national bike ride with rugby legends next year
- An ongoing charity partnership with international rugby franchise, Rugbytots



Now we are outside the confines of lockdown, we will regenerate our relationships with grass roots rugby clubs through our Partner Club Programme.

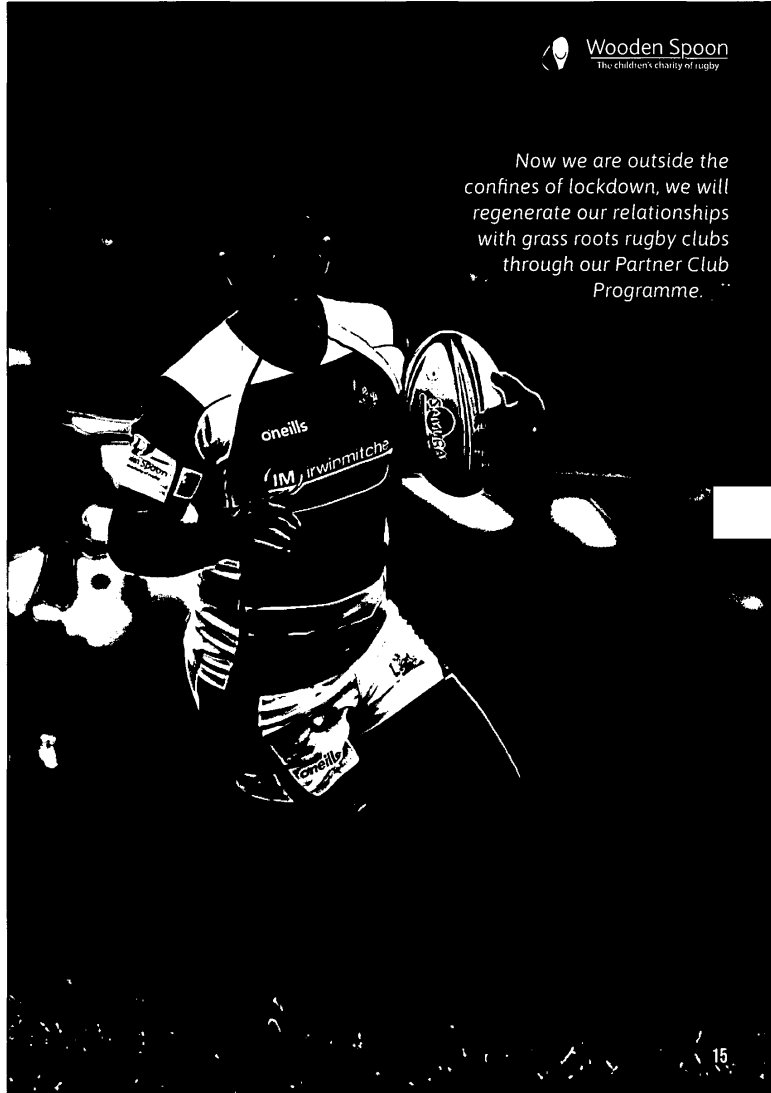




Image by Ian Smith

# HIGHLIGHTS



40 PROJECTS SUPPORTED



PROJECTS IN 18 REGIONS



£62.7M IN DONATIONS FOR PROJECTS\*



186,000 VULNERABLE CHILDREN  
AND YOUNG PEOPLE SUPPORTED

\* Includes £10.2m in donations to support 45 projects supported by the project team after we started across the UK and Ireland



**LONDON MARATHON**  
**RAISED £59,315**



**CHRISTMAS CAMPAIGN**  
**RAISED £22,955**



**LIONS PARTNERSHIP**  
**OVER ONE MILLION**  
**SUPPORTERS REACHED**



**VETS FEST**  
**450 PLAYERS**  
**RAISED £64,711**

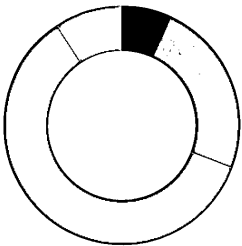
# CHILDREN & YOUNG PEOPLE SUPPORTED

Wooden Spoon funds projects that enhance and support the lives of vulnerable children and young people from a range of backgrounds.

The information below gives a view of the mix of beneficiaries supported by Wooden Spoon approved grants in this period.

## Age range

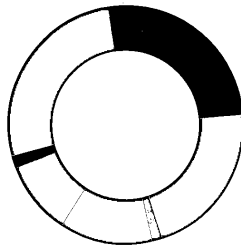
Children and young people supported are aged between 0 and 25.



- 0-4 years 7%
- 5-11 years 24%
- 12-18 years 60%
- 19-25 years 9%

## Beneficiaries supported

We support children with a range of needs and conditions:



- Autism 22.0%
- Blindness 1.8%
- Brain injury 0.2%
- Deafness 2.0%
- Emotional difficulties 19.0%
- Hearing impairment 1.4%
- Intellectual disability 13.0%
- Multiple disabilities 10.0%
- Orthopaedic impairment 1.6%
- Specific learning disabilities 14.0%
- Speech or language 11.0%
- Visual impairment 1.7%
- Other 2.3%



# THE PROJECTS WE FUND

Wooden Spoon donates funds that support the charitable goal: "To make a positive impact on the lives of children and young people through our commitment to quality charitable work."

The projects must enhance and support the lives of children and young people (under 25) who are facing disadvantage. The project must work directly with children and young people and have a positive influence on their lives from the activities or service provided. Beneficiaries supported by the grant must be located in UK or Ireland.

Organisations should expect to demonstrate they have policies in place to protect children and young people in their care whilst also supporting their development and must also show evidence of financial stability.

All projects must agree to share clear information around the impact of the grant both two and five years after completion.



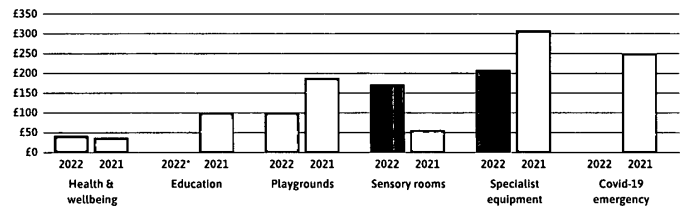
# PROJECT DELIVERY

Wooden Spoon funds projects which sit in one of five categories: health and wellbeing, specialist equipment and facilities, sensory rooms and gardens, playgrounds and outdoor facilities and education.

In 2021, Wooden Spoon also approved funding for Covid-19 emergency projects. In 2022, the impact of Covid-19 led to a reduction in projects approved during this period.

## Projects approved by type (000's)

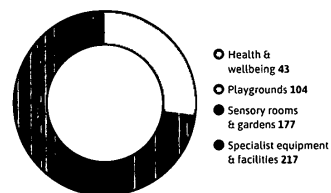
The chart below shows project approved by type in 2022 with a comparison to 2021.



\*Approval of the 2022 HITZ programme which falls under this category was agreed in 2021

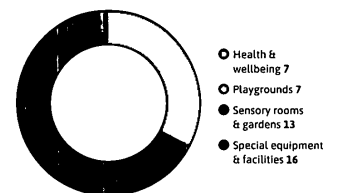
## Projects approved (by value 000's)

The chart below shows project approved by value in 2022.



## Projects approved (by number 000's)

The chart below shows project approved by number in 2022.



Overall total grants approved in the year were £540,944, with a reduction in all categories compared to £957,891 in 2021.



**CASE STUDY:**

**DEVELOPING CONFIDENCE**

OAKS SPECIALIST COLLEGE | WOODEN SPOON KENT | HEALTH AND WELLBEING

For Oaks Specialist College it's all about upskilling their young people for independence, employability and community inclusion – and the new outdoor gym plays a big part in that.

Wooden Spoon Kent provided £5,000 towards gym equipment at the independent charity, in Tonbridge, for 18 to 25 year olds with additional needs and disabilities.

*"The outdoor gym equipment has been a great addition to life at our college. It has meant that everyone can work out together, as there are pieces of equipment that people with reduced mobility can use."*

Lynsey, Pathway Lead

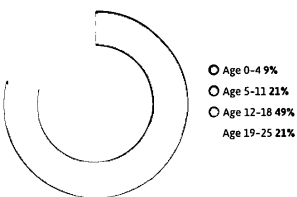
The college works closely with a number of employers and organisations to ensure the skills, knowledge and understanding gained in college help develop young people who are respected and valued in their community. The new gym equipment plays an important role, enabling the young people to feel confident and to fully get involved.



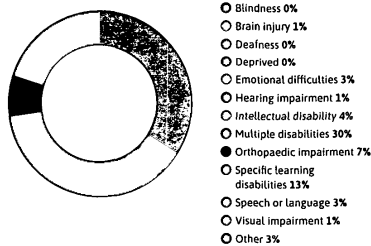
**HEALTH & WELLBEING**

We believe no child should miss out on the health and wellbeing benefits of sport.

Health & wellbeing projects approved by age range (years)



Health & wellbeing projects approved by conditions supported



*"I like the gym because it is good."*

James



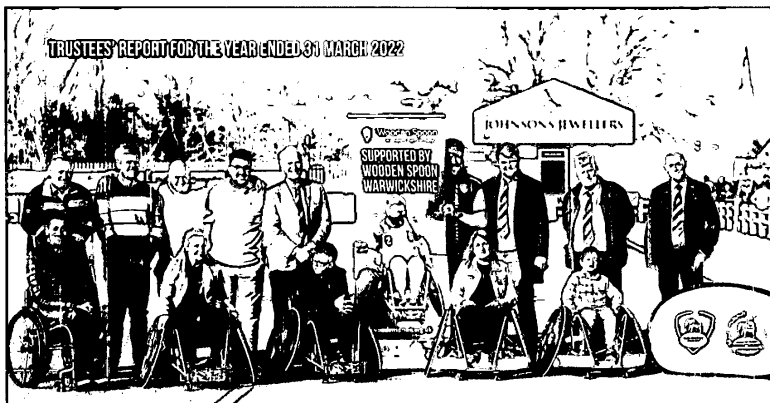
*"It is good because it makes me strong."*

Alex



*"It keeps me fit. I like it."*

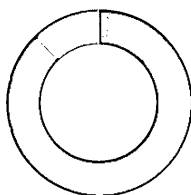
Praise



## SPECIALIST EQUIPMENT & FACILITIES

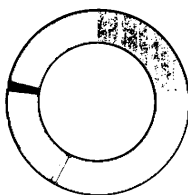
We provide firm foundations for brighter futures by building and funding specialist facilities.

### Specialist equipment & facilities projects approved by age range (years)



- Age 0-4 2%
- Age 5-11 11%
- Age 12-18 75%
- Age 19-25 12%

### Specialist equipment & facilities projects approved by conditions supported



- Autism 19%
- Blindness 4%
- Brain injury 0%
- Deafness 4%
- Deprived 0%
- Emotional difficulties 31%
- Hearing impairment 1%
- Intellectual disability 8%
- Multiple disabilities 10%
- Orthopaedic impairment 2%
- Specific learning disabilities 7%
- Speech or language 8%
- Visual impairment 2%
- Other 4%

### CASE STUDY:

## LEARNING TO FLY

FLIGHT SIMULATORS | WOODEN SPOON SCOTLAND | SPECIALIST EQUIPMENT



The three fully accessible simulators offer youngsters with disabilities the chance to experience life in the skies while boosting their confidence and aspirations.

A partnership between Wooden Spoon Scotland, RAF Scotland, RAF Air Cadets and Tayside Aviation, along with a £28,696 Wooden Spoon grant, made the project possible.

The official launch of the mobile flight simulators took place at Tayside Aviation, Dundee Airport, with former Scotland and British & Irish Lions rugby star, Andy Nicol, opening the scheme.

Youngsters from Dundee Dragons Wheelchair Rugby Club were on hand, and eager to try the flight simulators. In 2015, Wooden Spoon Scotland supported the Dundee Dragons Wheelchair Rugby Club with £15,000 of funding to purchase five quad wheelchairs.

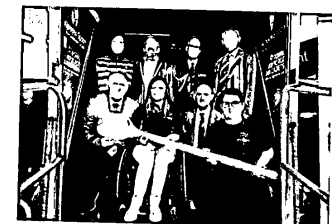
“One of the best things about being part of Wooden Spoon is seeing what a difference the fundraising can make for the young people we support. I can't wait to see the flight simulators in action, along with some of the young pilots, at the launch.”

Andy Nicol, former Scotland and British & Irish Lions rugby star

The simulators will be used in conjunction with the Flying Aces to give vulnerable children flying experiences, to help build their confidence and their chances in life.

“We encourage young people to think ‘If I can fly an aeroplane, is there anything in life I can't do?’ The exercise is about getting them to control the aircraft as much as possible.”

Special Projects Officer for the Air Cadets in Scotland & Northern Ireland





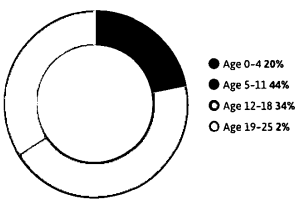
CASE STUDY:  
**SENSORY SUPPORT**

RICCALL COMMUNITY PRIMARY SCHOOL | WOODEN SPOON YORKSHIRE | SENSORY ROOMS & GARDENS

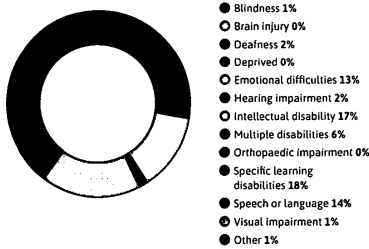


We aim to excite, engage and educate young minds by stimulating children's senses.

Sensory rooms & gardens approved by age range (years)



Sensory rooms & gardens approved by conditions supported



With the help of an £8,000 grant from Wooden Spoon Yorkshire, Riccall Community Primary School was able to provide a sensory space for pupils with special educational needs or disabilities.

The North Yorkshire school has transformed the space to offer a calming environment with an area for children to explore sensory experiences.

“The new sensory room gives Mason a safe environment to explore his senses and regulate his feelings. Mason is four, he has a diagnosis of Autism Spectrum Disorder (ASD) and is non-verbal.”

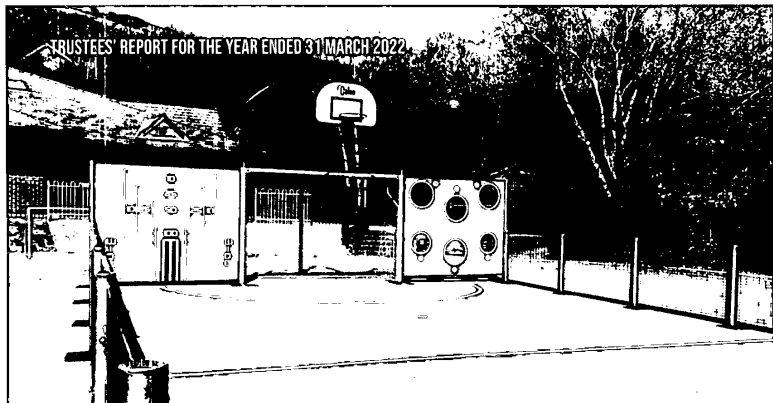
Emma, Mason's Mum

Riccall School has put in place the sensory space to ensure the inclusion of SEN children in a mainstream setting.

“We feel happier knowing he has this place to visit at school when he needs it. Mason is extremely happy at school and we receive several photos of him enjoying the room on a weekly basis.”

“He is full of energy, loves to be outdoors, enjoys exploring, dancing and all things messy. He has a beautiful laugh and a smile that stretches across his face. The sensory space is a super addition to the school that we know he loves.”

Riccall School



**CASE STUDY:**

**ROOM TO PLAY**

ROSSTULLA SPECIAL SCHOOL | WOODEN SPOON ULSTER | PLAYGROUNDS & OUTDOOR ACTIVITIES

Children at Rosstulla are thrilled with their new playground, thanks to a £12,000 grant from Wooden Spoon Ulster. Rosstulla Special School, in Newtownabbey, caters for a wide range of needs.

Early years coordinator Jill McFarland said: "The playground had fallen into ruins and for the past two years our playground hasn't been suitable for use. "We ordered playhouses, slides, trampettes and equipment that would meet their sensory needs. It's very bright, colourful and stimulating. The children are really keen to get out into the playground.

"They are more engaged and purposeful, where before they would just run about and bump into each other."

““ The playground is now an extension of the classroom. It has improved their learning and behaviour, because the more you address those sensory needs, the more focused they become. ””

Six-year-old Harlow is a pupil at Rosstulla and mum Gillian explains what the new playground means to them: "The old playground was awful, and he came home mucked to the eyeballs. Seeing his wee face when he first saw the new playground was amazing.

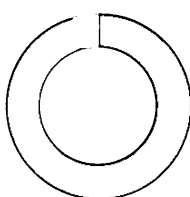
““ It's helped him so, so much. Harlow has Down's syndrome and learning difficulties, and needs physio, speech and occupational therapy. Now, when I take him to the park, I can see the difference in him from using the new equipment. He is more confident climbing, before I would have to help him. He just loves playtime now, it's absolutely great. ””



**PLAYGROUNDS & OUTDOOR ACTIVITIES**

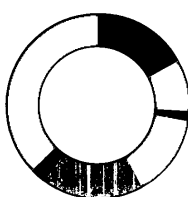
We value the power of play in learning new skills and in emotional development.

Playgrounds & outdoor activities approved (years)

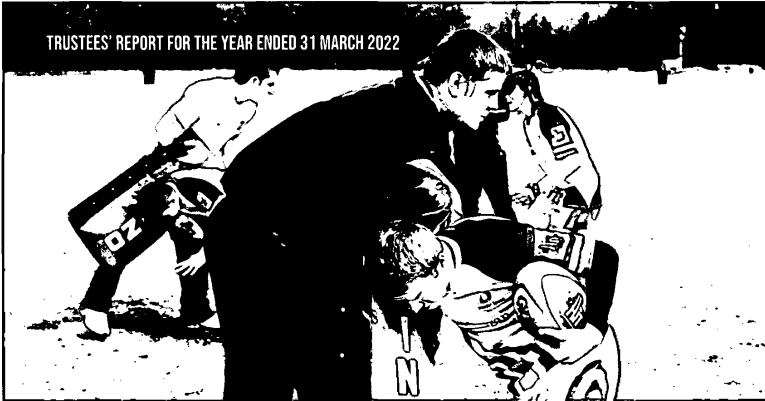


- Age 0-4 12%
- Age 5-11 49%
- Age 12-18 34%
- Age 19-25 5%

Playgrounds & outdoor activities approved by conditions supported



- Autism 17%
- Blindness 0%
- Brain injury 0%
- Deafness 0%
- Deprived 0%
- Emotional difficulties 9%
- Hearing impairment 2%
- Intellectual disability 14%
- Multiple disabilities 18%
- Orthopaedic impairment 3%
- Specific learning disabilities 25%
- Speech or language 10%
- Visual impairment 2%
- Other 0%



## EDUCATION

### Engaging socially disadvantaged children and young people not in education, training or employment (NEET).

Part funded by Wooden Spoon, HITZ is delivered nationally by Premiership Rugby's 13 shareholder clubs and has supported nearly 20,000 young people since it started in 2008.

HITZ uses rugby's core values of teamwork, respect, enjoyment, discipline and sportsmanship to get young people not in education, employment or training (NEET) back into education, training, apprenticeships and/or employment, and is delivered by Premiership Rugby's 13 shareholder clubs.

#### Aims of HITZ

- Use rugby's core values to develop the personal skills, life skills and employability skills of young people who are NEET
- Help NEET audiences back into training, education and employment
- Provide an alternative environment for young people to earn vital Maths and English qualifications through the HITZ Learning Academy
- Offer valuable work experience opportunities and employer-led training sessions
- Deliver essential enrichment and sporting activities to develop individuals and their mental/physical wellbeing

#### CASE STUDY:

## RAISING THE BAR

PREMIERSHIP RUGBY HITZ PROGRAMME | WOODEN SPOON NATIONAL | EDUCATION AND TRAINING



Exeter Chiefs' Callum Pope has seen his outstanding commitment to bettering his life through the club's HITZ programme recognised by winning the 2021 HITZ Young Achiever Award.

"I'm delighted that Callum has won this award as it is true recognition of just how far he has come in the last few years. Despite his personal challenges, Callum has always been focused on trying to make a better life for himself, deep down knowing his own potential. With the right support and environment, he flourished and has become a role model to many of the young people on the programme now.

Callum is in a unique position as he really understands and can empathise with the challenges our HITZ students face. This is invaluable within our team, we're lucky to have him on-board."

Despite all his struggles, Pope had the strength within him to say he wanted to better both his life and those around him, which is something that resonated with Wooden Spoon CEO Sarah Webb, who was on the judging panel.

#### LEARNER OVERVIEW 21-22\*



##### HITZ Learning Academy

- Total learners enrolled: 213
- Learners on study programme: 164
- Learners on Traineeships: 49
- Learners completing programme: 182 (85%)
- Learners progressing into education, employment or training: 162 (89%)
- Learners expressing an increase in soft skills: 96%

##### HITZ on Track

- Total learners enrolled: 2,167
- Learners expressing an increase in soft skills: 85%

**Total learners enrolled onto HITZ 21/22 season: 2,380**

“Callum's standout quality for me was in his own reflections. He said that HITZ was a second chance to create a life for himself. I just felt he took such responsibility for this, that it was on him to do this.”

“That's why he stood out for us. Against the backdrop of a hectic life - he'd been bullied alongside his social anxiety - he had that strength within himself to say it's my life and it's my responsibility to make this better for myself.”

\*The Learner Overview is participants for the period from 1 August 2021 to 31 July 2022



## OUR FINANCES

### Structure, Governance and Management

Wooden Spoon was established in 1983 and registered as a charity in England and Wales in October 1984 (Charity Registration 326691). In February 2008 Wooden Spoon also registered in Scotland (Charity Registration SC039247). It is a company limited by guarantee, registered in September 1984 in England and Wales number 01847860 and latest Articles of Association amended in October 2007.

The charity comprises of a Council of Trustees, a national office headed up by a Senior Management team based in Hampshire, 39 volunteer Regional Committees and a subscribing social membership of over 7,000. The charity has a 100% owned subsidiary company WSS Events Ltd.

### The Constitution of the Charity and the Council of Trustees

Wooden Spoon is governed by its Articles of Association. These provide that the charity will be overseen by the Trustees who are both the only full members of the charity and its directors. Together, the Trustees comprise the Council.

New Trustees are appointed by the Council which seeks to ensure that there is a broad range of relevant skills, encouraging diversity whilst giving due consideration to the range of experience required. The Trustees serve

a three year term but can be reappointed for up to a further two succeeding terms. In the year the Council has recruited one new Trustee, as in the prior year, careful consideration was undertaken to provide complimentary skills and diversity of the Council as whole.

The Trustees provide their time at no charge to the charity. The charity has no share capital and hence the Trustees have no disclosable interests in the company. No dividends may be paid to any members. Trustees are provided with details of their responsibilities as charity Trustees upon their appointment and receive training in the role of Trustee as part of their induction. Trustees are encouraged to continue to attend training events to brief them on their legal and other obligations under charity and company law whilst also assisting them in their role as a Council member.

The Council of Trustees meets at least four times each year. It is responsible for the effective governance of the charity and for safeguarding the charity's assets. The Trustees approve the commissioning of projects and the awarding of grants. In addition to sitting on the four sub-committees, Trustees are encouraged to help organise events, support the regions and attend project openings.

The Trustees who have served in the year and the Governance and Administrative information on page 60 form part of the Trustee Report.



*“As for many organisations the financial year has been overshadowed and impacted by Covid-19. However, vulnerable children and young people will need our help more than ever.”*

### Project Grants, Governance, Audit and Investment Committees

In order to promote good governance and best practice, the Council of Trustees has four committees.

#### Projects Grants Committee

The Projects Grants Committee responsibilities are to review all the charity's project proposals whether submitted by the regional committees or the national team, to ensure that the charity's projects comply with its charitable purposes and to approve the projects that meet its criteria. In line with criteria, grants for projects are made to institutions or charities only and the senior management team carry out due diligence on each application prior to submission to the committee. Regional committees are involved in project nomination and review, the project grant is made from the charity but it will be denoted as a project from the Wooden Spoon region where the local fundraising took place. All Trustees receive advance copies of all the projects to be approved and are invited to join the monthly meetings. The committee has delegated powers to the Committee Chair and the Chief Operating Officer for projects below an agreed level, however, all projects are considered at the monthly meeting and if appropriate are given an "Agreed in Principle" status. At the next Council meeting all "Agreed in Principle" projects are discussed and if appropriate full approval is given. On issue of the grant letter the charity is then committed to the project and it is identified as a liability.

#### Governance Committee

The Governance Committee is responsible for ensuring that all matters of good governance and best business practice are effective throughout the entire charity, both at the national administrative office and in the Regions. The Committee maintains a risk register, reviews the execution of all delegated responsibilities with management and monitors the practical application of internal controls.

#### Audit Committee

The Audit Committee is responsible for overseeing the charity's preparation of annual accounts, considering reports from the auditor and advising the Council on financial control and accounting matters, in liaison with the Director of Finance.

#### Investment Committee

The Investment Committee considers investment policy and considers the risk of investment of free cash resources in liaison with information from external advisors.

### Management

The Council of Trustees ensure that all activities are undertaken to further charitable purposes.

The key management personnel of the charity comprise of the Senior Management Team. The Chief Executive Officer is responsible to the Council of Trustees for the day to day running and execution of strategy and policy and is supported by the Director of Projects and Systems, the Director of Finance and Operations and the Director of Marketing, Communications and Income Generation.

The terms and pay of all staff is reviewed in April annually and recommendations are made to the Board. Pay for staff and reviews are benchmarked to similar organisations. The charity encourages fairness and respect, equal opportunity and ensures that everyone's contribution is recognised and valued. It actively implements family friendly policies for its staff and encourages training and personal development.

The performance of the charity is measured by the Council against the approved annual budget on a quarterly basis.

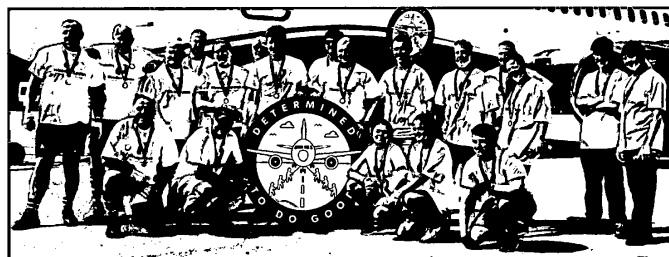
### Regional Committees

The charity is very much a regional organisation in its method of operation. Currently there are 39 Regional Committees. These are staffed entirely by volunteers (there are 248 volunteers recorded) who are drawn from its social members and include a Chairman and a Treasurer. The Regional Committees operate throughout much of the United Kingdom. The constitution of the Regional Committees is established by the Trustees and is set out in the charity's Administration Manual. The national office provides marketing, administrative, financial and other support and assistance to the Regions on a daily basis to ensure the smooth running of their regional activities.

Fundamental to the charity's culture is that all funds raised in a particular Region are, to the extent possible, then invested in operational or capital projects in that Region; "local funds for local projects". In addition, national fundraising, is where possible, used to provide further support for projects in the Regions.

### Charity Volunteers

We acknowledge the tremendous dedication provided to the charity by all its volunteer supporters whose fundraising activities take place across much of the United Kingdom, in the Isle of Man, the Channel Islands and the Republic of Ireland.



### Risk Management

The Trustees have considered the major risks to which the charity is exposed. The risk register, which includes strategic and operational risk, is reviewed and updated at quarterly Governance and Trustee meetings with appropriate actions identified. Specific areas of activity are reviewed on a monthly basis.

The Covid-19 related control measures throughout 2020 and into the financial year in 2021 led to a reduction in fundraising and remained a key risk for the charity. The Trustees continue to work closely with Senior Management to ensure the sustainability of all incoming funds and continued to monitor operational costs helping to maintain a lower cost base. It has been important to continue to provide support to our regional volunteers who have had to consider varying public health measures across the UK and Ireland. Throughout the year consideration has also been given to the longer term as the economic and fundraising environment changes.

In addition particular attention has been paid to the charity's ability to continue to reach its beneficiaries. During the year the charitable grant giving activities continued with care and consideration of where the grants will benefit those most in need. The Covid-19 emergency grants for charities in the prior year assisted in vital services to communities or impacted by a sudden loss of fundraising.

The Trustees are confident that reasonable systems have been established to manage and identify new and existing risks, steps are put in place to mitigate risks and with forward planning for the charity to be better prepared for future eventualities. These systems include monthly review of the financial results, diligent preparation and regular review of budget and regular reforecasting throughout the financial year.

Wooden Spoon is involved in funding and participating in numerous activities and projects involving children

and vulnerable young adults. The charity considers the welfare of children and vulnerable young adults to be of the utmost importance. Wooden Spoon's rules and procedures ensure that all staff and volunteers who may have contact with children and young adults are DBS checked, and this is recorded and monitored at the head office.

### Public Benefit

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the charity Commission. The Annual Report highlights the significant activities undertaken to carry out our aims for the public benefit and our achievements measured against those aims.

### Charity Governance Code

Wooden Spoon has adopted the charity Governance Code and benchmarked the charity's effectiveness against the seven principles that make up the Code. The Code's principles have been revisited and reflected upon and where appropriate have led to new or updated policies. As an example of actively considering the Code the recent recruitment of a new Trustees carefully considered the need to secure a broader range of relevant skills and a more diverse board.

### General Data Protection Regulations (GDPR)

The charity's staff continue to work closely with the Governance Committee to ensure the charity is compliant with the data protection legislation. The charity does not sell or give data to third parties.

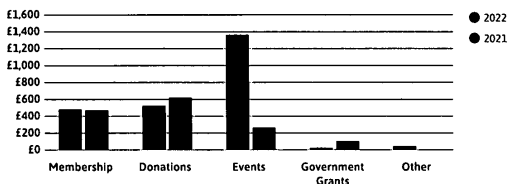
All supporters and donors have been contacted to ensure they are happy to continue to receive updates and materials from us. There have been no breaches or complaints to report to the Information Commissioners Office.

**Financial performance for the year ended 31 March 2022**

The charity was able to recover from the steep fall in income of the prior year and generated an increase of 67% to £2,422,555 (2021 : £1,451,090) . This was mainly a result of the fundraising by regions and major donations. Events income of £1,358,600 was significantly higher than the prior year where Covid-19 restrictions had impacted almost all activity in this area (2021: £256,189).

The charity maintained its response to the changes from the pandemic as set out in the Operational Review on page 37. Head office costs were maintained within tight constraints in the year £398,077 (2021 : £367,283). The overall increase in costs was by £375,660 to £1,000,758 (2021 : £625,098).

**Gross income breakdown by type 2022 v 2021 (£000's)**



As a result of the cost reduction actioned by the charity in 2020 the charity continued to cover its operating costs for the year. Expenditure on charitable activities has reduced in the year £530,106 (2021: £967,670). The charity maintained its response to the changes from the pandemic as set out in the Operational Review on page 37. Wooden Spoon ended the year with an overall surplus of £891,691 (2021: deficit £141,678). This surplus is added to brought forward reserves and will enable significant charitable grant making in the year ahead.

The charity in prior years has relied heavily on our regional and nationally organised fundraising events for its income. The gradual return of these fundraising events in the year has resulted in a small increase to our membership income as there is now the opportunity to sign new members at the events.

Regional volunteers have worked hard to maintain fundraising through several challenges and outdoor events as permitted. A return to social events including sporting lunches and dinners have been able to take place from the autumn of 2021 and there has been enthusiasm and uptake as restrictions were lifted.

The charity will continue with a clear goal to further improve the margin on its total income through a combination of tight cost control and a focus on growing higher margin sources of revenue.

**Code of Fundraising Practice**

Wooden Spoon complies with the standards set in the Fundraising Regulator's Code of Fundraising Practice and is also a member of the Institute of Fundraising. Wooden Spoon staff and volunteers carry out the charity's fundraising activities and do not employ external agencies to carry out fundraising on its behalf. Our fundraising staff are aware of the need to be sensitive and careful when engaging with vulnerable people and if people do not want to give or wish to stop giving their decision is fully respected. Any complaints received are recorded and investigated. There have been no fundraising complaints recorded in the past year.



**Our Fundraising**

The Trustees and the Senior Management Team aim to ensure that Wooden Spoon's fundraising is respectful, open, honest and accountable to the public. The charity considers the objects and the beneficiaries of the organisation when fundraising is planned. The charity's primary income sources in this financial year include:

**Subscriptions:**

We enjoy the support of around 7,000 members who donate an annual subscription to the charity. This significant regular giving every year supports Wooden Spoon's work and particularly in a second financial year where event fundraising has been impacted. Members receive Spoonews (our in-house magazine) twice per year, invitations to regional and national events when staged, the opportunity to win national and international rugby tickets and the opportunity to wear the charity's distinctive tie or brooch in the colours of the England, Scotland, Wales and Ireland rugby teams.

**Campaign and Donations:**

A successful Christmas Campaign from our loyal supporters has helped to maintain the level of donations. Donations remain at the pre-pandemic level and the generous support of major donors has allowed continued support of the charity's work and project grant giving.

**Major Gifts:**

Wooden Spoon has benefited from a number of major gifts this year from an individual supporter.

**Grants:**

The charity has utilised the furlough scheme provided by the Government to its closure in September 2021.

**Events:**

The charity's ability to stage events in the financial year was compromised although a gradual lifting of restrictions throughout 2021 meant planned events did take place. The national team were able to support the London Marathon fundraising in October 2021 and a Veterans Rugby Festival, including teams from across the regions, took place in the same month. Fundraising has continued at a local level with golf days, cycle rides and individual pursuits. Events including sporting dinners and lunches, with the frequent help of high-profile members of the rugby community, began to restart around Christmas 2021. Our objective is always to maximise the funds generated at each event and the vast majority of our events are run by the regional volunteer committees whose hard work and commitment are at the heart of the charity. Their enthusiasm and imagination in this difficult year has enabled some limited local fundraising within permitted guidelines.

**Corporate Engagement:**

Our engagement continues with the corporate community. Our longest-standing corporate supporter FedEx Express UK Transportation Ltd 'FedEx' (formerly TNT UK Ltd) has now been concluded. The company for 24 years has fully embraced the charity through its corporate and social responsibility programme and have raised £4.65m over the years for the charity and we are so grateful for their support.

Rugbytots started supporting the charity in 2014, with a total support in excess of £400,000 to date. The biennial fundraising activity with a Rugbytots bike ride and the 'Tryathlon' took place in the year adding to the significant sum raised by the organisation.

We are enormously grateful to Rugbytots, FedEx and all of the other corporate supporters and their employees and associates for their hard work and generosity.

**Foundations:**

The charity has received funds from a foundation and a family trust in the year. The foundation income is to fund future years' programmes in education.

**Donated Goods and Services:**

The charity receives donations of goods and training services from both corporate and individual supporters. We are very grateful to all donors and in particular to FedEx and Lifeline Training for providing their services on a pro bono basis.

Where events and face-to-face fundraising have been much more difficult due to restrictions the charity is fortunate to have incredible regular supporters and donors who have continued to donate despite all disruption in this period.

**Operational Review**

The changes brought about by the Covid-19 pandemic throughout 2020 and into the early part of 2021 relied upon a continuation of home working and operational management of all areas of activity using remote IT services and video conferencing. As the year progressed and restrictions were gradually lifted fund-raising activity, particularly through our regions, began to return. Throughout the year the IT services to the charity remained stable and all of the charity's management and internal controls were maintained.

Our staff well-being continued to be of highest importance and equipment to ensure their health and safety at home was provided alongside regular team updates and continued provision of an employee counselling service.

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

The charity continued to utilise a one person office space providing the business address, postal service and telephone system and also provided storage when an off-site storage facility used during the pandemic was closed.

The charity utilised the Government furlough scheme through to the closure of the scheme in September 2021 with an incoming grant of £23k. The year concluded with all staff returned from furlough.

The overall aim has been to return to raising funds at pre-Covid levels but to continue to build on the efficiencies learnt in this pandemic period and reflect in a continuing reduced cost base.

Our regions continued to adapt to the situation and the use of video conferencing has improved communication, with twice yearly update calls taking place successfully. As the year has progressed prior plans were continued to revive a number of regions in need of committee members. A positive outcome has been seen with new engagement and activity having taken place in the Durham, Essex and Bristol, Bath and Somerset and Jersey regions. Providing support to the regions remains a high priority and the staff at head office have continued to help support and develop innovative ways to assist fundraising and volunteers.

HRH The Princess Royal continues to generously give her time to the charity. HRH The Princess Royal kindly met with a number of regular supporters in the autumn at the Shepherd's Bush TV centre London.

As we slowly recover to normal levels of activity this year we appreciate greatly the support from our corporate partners, Rugbytots and Fedex and are mindful of the challenging business conditions being faced by all.

### Reserves Policy

The charity's objective is to donate its surplus over the medium term, subject to maintaining reserves in accordance with good accounting and business practices. The Council is aware of the Charity Commission's guidance concerning reserves policies. The policy is reviewed on an annual basis and the Trustees updated the policy relating to unrestricted reserves to better reflect current best accounting practice, and to align the reserves policy more logically with the charity's operations.

A significant part of the charity's unrestricted reserves are generated through regional activities. The charity's policy has always been, and continues to be, to release such funds where possible for grants to charitable projects in the financial year following that in which they were raised. The Trustees have previously considered that the reserve policy should explicitly recognise this practice and the reserve policy now sets a target level of free

unrestricted reserves at the year end date, of an amount equal to the unrestricted funds raised through the regional network in the year ending on that date.

The Trustees consider that this policy provides an amount of year end reserves of a scale which should permit the charity to continue its normal style of operation, whilst not being an excessive restriction on the swift deployment of charitable funds to public benefit.

**Restricted Funds:** The reserve covers all funds received by the charity for named specific purposes that have yet to be spent.

**Unrestricted Funds:** The reserve represents the funds available to the charity for investment in new charitable projects without restriction.

The table shows the value of these reserves at the end of the financial year.

	31 March 2022	31 March 2021
	£	£
Restricted funds	27,977	141,646
Unrestricted funds	1,988,286	982,926
	<b>2,016,263</b>	<b>1,124,572</b>

Free reserves which represent unrestricted reserves less fixed assets at the year-end total £1,975,801. The charity will utilise reserves in excess of its policy noted above in approving grants for projects in the year ahead.

The Trustees consider the financial position of the charity to be satisfactory and are of the view that the charity is financially secure and is a going concern.

### Auditor

Crowe U.K. LLP have indicated their willingness to continue in office.

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

### By order of the Council of Trustees,

The annual report has been approved by the Council of Trustees and signed on its behalf by:



Quentin Smith  
Chairman  
16th September 2022

### Statement of Trustees' responsibilities

The Trustees (who are also Directors of Wooden Spoon Society for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions, disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Disclosure of Information to Auditors

Insofar as each of the Trustees and Directors of the charity at the date of approval of this report is aware there is no relevant audit information (information needed by the charity's auditor in connection with preparing the audit report) of which the charity's auditor is unaware. Each Trustee/Director has taken all of the steps that he/she should have taken as a Trustee/Director in order to make himself/herself aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

### By order of the Council:



Quentin Smith  
Chairman  
16th September 2022





**Independent Auditor's Report to the Trustees of Wooden Spoon Society**

**Opinion**

We have audited the financial statements of Wooden Spoon Society for the year ended 31 March 2022 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

**In our opinion the financial statements:**

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities and Trustee Investments (Scotland) Act 2005 and Regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (amended).

**Basis For Opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions Relating to Going Concern**

In auditing the financial statements, we have concluded that the Trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability

to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

**Other Information**

The Trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinions On Other Matters Prescribed By The Companies Act 2006**

**In our opinion based on the work undertaken in the course of our audit:**

- the information given in the Trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' report have been prepared in accordance with applicable legal requirements

**Matters On Which We Are Required To Report By Exception**

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities Of Trustees**

As explained more fully in the Trustees' responsibilities statement set out on page 39, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's Responsibilities For The Audit Of The Financial Statements**

We have been appointed as auditor under section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always

detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Extent To Which The Audit Was Considered Capable Of Detecting Irregularities, Including Fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005, together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud.

Auditing standards limit the required audit procedures to identify non-compliance with these.

Laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the completeness and accuracy of income, grants payable to third parties and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management about their own identification and assessment of the risks of irregularities, designing audit procedures over income and grant expenditure, sample testing on the posting of journals, reviewing accounting estimates for biases and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

**Use Of Our Report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's Trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Guy Biggin, Senior Statutory Auditor, for and on behalf of: Crowe U.K. LLP  
Statutory Auditor  
4th Floor, St James House, St James Square,  
Cheltenham, Gloucestershire, GL50 3PR

Date: 11 October 2022





## STATEMENT OF FINANCIAL ACTIVITIES

Including Income and Expenditure Account for the year ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
<b>INCOME</b>					
Membership, Donations and Legacies	1	1,063,117	192	1,063,309	1,191,364
<i>Income from other trading activities</i>					
Income from events and other activities	2	1,358,600	-	1,358,600	256,189
Investment income		646	-	646	3,537
<b>Total income</b>		<b>2,422,363</b>	<b>192</b>	<b>2,422,555</b>	<b>1,451,090</b>
<b>EXPENDITURE</b>					
<i>Cost of raising funds</i>					
Membership, Donations and Legacies	3	395,882	2,195	398,077	397,621
Cost of events and other activities	4	602,681	-	602,681	227,477
		998,563	2,195	1,000,758	625,098
<i>Expenditure on charitable activities</i>					
	5	418,440	111,666	530,106	967,670
<b>Total expenditure</b>		<b>1,417,003</b>	<b>113,861</b>	<b>1,530,864</b>	<b>1,592,768</b>
Net income/Expenditure		1,005,360	(113,669)	891,691	(141,678)
<b>Net movement in funds</b>		<b>1,005,360</b>	<b>(113,669)</b>	<b>891,691</b>	<b>(141,678)</b>
Total funds brought forward 1 April 2021		982,926	141,646	1,124,572	1,266,250
<b>Total funds carried forward at 31 March 2022</b>	<b>13.14</b>	<b>1,988,286</b>	<b>27,977</b>	<b>2,016,263</b>	<b>1,124,572</b>

The notes on pages 50 to 59 form part of these financial statements.

**CHARITY BALANCE SHEET AS AT 31 MARCH 2022**

Company number: 01847860

	Notes	2022 £	2021 £
<b>Fixed Assets</b>			
Tangible Assets	9	12,482	22,401
Investment	17	3	3
<b>Total Fixed Assets</b>		<b>12,485</b>	<b>22,404</b>
<b>Current Assets</b>			
Debtors	10	67,495	18,822
Cash at Bank and in hand		2,471,206	2,016,943
<b>Total Current Assets</b>		<b>2,538,701</b>	<b>2,035,765</b>
<b>Liabilities</b>			
Creditors falling due with one year	11	(534,923)	(933,597)
<b>Net Current Assets</b>		<b>2,003,778</b>	<b>1,102,168</b>
<b>Net Assets</b>		<b>2,016,263</b>	<b>1,124,572</b>
<b>The funds of the charity:</b>			
Restricted funds	13	27,977	141,646
Designated funds		-	-
Unrestricted funds	14	1,988,286	982,926
<b>Total charity funds</b>	<b>15</b>	<b>2,016,263</b>	<b>1,124,572</b>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The financial statements on pages 1 to 60 were authorised and approved by the Council on 16th September 2022 and were signed on its behalf by:



Quentin Smith  
Chairman

**STATEMENT OF CASH FLOWS**

For the year ended 31 March 2022

	Notes	2022 £	2021 £
<b>Cash generated from operating activities</b>	<b>21</b>	<b>453,617</b>	<b>(330,669)</b>
<b>Cash flow from investing activities</b>			
Interest Income		646	3,537
Purchase of tangible fixed assets		-	(11,857)
<b>Cash provided by (used in) investing activities</b>		<b>646</b>	<b>(8,320)</b>
<b>Increase (decrease) in cash and cash equivalents in the year</b>			
		<b>454,263</b>	<b>(338,989)</b>
Cash and cash equivalents at the beginning of the year		2,016,943	2,355,932
<b>Total cash and cash equivalents at the end of the year</b>		<b>2,471,206</b>	<b>2,016,943</b>

## PRINCIPLE ACCOUNTING POLICIES FOR THE YEAR ENDED 31 MARCH 2022

### Charity Information

The charity is a private company limited by guarantee (company no. 01847860) and a registered charity in England and Wales (charity no. 326691), and in Scotland (Scottish registered charity no. SC039247) which is incorporated and domiciled in the UK. The address of the registered office is Sentinel House, Harvest Crescent, Fleet, England, GU51 2UZ.

### Accounting policies

#### Basis Of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Accounts (Scotland) Regulation 2006 and the Companies Act 2006.

Wooden Spoon Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### Preparation Of The Accounts On A Going Concern Basis

The charity reported a cash inflow of £454,264 for the year. The inflow primarily relates to fund raising activities recommencing as Covid-19 restrictions have been lifted. The charity has continued project grant commitments and these are recognised at the time that Trustees agree the support. The Trustees are of the view that the charity is financially secure and that on this basis the charity is a going concern. The Trustees have considered the adverse impact of the Covid-19 epidemic in reaching this conclusion. In particular, they have noted the following:

- the remedial actions taken to reduce costs, including the use of the Furlough Scheme, has brought current running costs down to a level that is covered by continuing membership subscriptions,
- the substantial level of free reserves carried forward will be continually monitored to ensure that the future awarding of project grants takes into account the financial position of the charity, as the activity starts to recover post the Covid-19 impact.

### Group Financial Statements

The charity has a wholly owned subsidiary WSS Events Ltd. The financial statements to 31 March 2022 and 2021 have been prepared as a single entity as the subsidiary has been dormant.

#### Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met and it is probable the income will be received and the amount can be measured reliably.

Income comprises membership, donations, income receivable from events held during the year and interest receivable. Donations are recognised when received and comprise amounts received which are not connected to fundraising events. All other income is accounted for on a receivable basis. Income principally arises within the United Kingdom. Related gift aid is recognised when a donation is received.

Income from grants, including government grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

#### Donated Services and Facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the supporter is not recognised. Please refer to the Trustees' annual report for more information.

Donated professional services and donated facilities are valued on the basis of the amount the charity would have been willing to pay to obtain the services on the open market; a corresponding amount is then recognised as expenditure in the same period.

### Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

### Restricted Funds

Restricted funds are those funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for a particular purpose. The details of which are set out in the notes to the accounts.

### Unrestricted Funds

Unrestricted funds comprise accumulated surpluses and deficits on general funds. They are available for use at the discretion of the Council in furtherance of the objectives of the charity.

### Charitable Activities

Charitable activities comprise grants and donations paid or committed to charitable projects. Committed charitable expenditure shown in note 11 represents the total value of the charitable projects for which approval has been granted. Payment of funds to the beneficiary organisation is contingent on specific performance criteria being met. When grant applications are approved by the Trustees the grant and a grant letter is issued to a beneficiary organisation and the charity recognises a liability for the amount approved as based on experience it is more probable than not the grants will be paid.

### Raising Funds

Fundraising and costs of fund raising include the expenses of fundraising events, promotional activities, staff and other costs directly involved in the relevant activity. Membership and donations costs are covered by staff costs involved in the operation of the Charity.

### Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay. Costs have been attributed to one of the financial categories of expenditure in the Statement of Financial Activities (SOFA).

### Governance Costs

Governance costs relate to the compliance with constitutional and statutory requirements and included within support costs.

### Apportionment Of Costs

Where costs cannot be directly attributed to a particular heading, they have been apportioned to each functional category of expenditure. The allocation is based on several criteria including an assessment of time spent.

### Pension Contributions

Pension contributions are made to either the employees' group arranged Auto Enrolment scheme, the staff members own pension scheme or cash for the employee to make their own pension contributions. The amount charged to the Statement of Financial Activities in respect of pension costs is the contributions payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the balance sheet.

### Tangible Fixed Assets

Tangible fixed assets are stated at cost, net of depreciation and any provision for impairment. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset to its estimated residual value on a straight line basis over its expected useful life, as follows:-

Other equipment	33 1/3%
Computer equipment	33 1/3%
Assets costing less than £500 are not capitalised.	

### Investments

Fixed asset investments are stated at cost. Provision is made for any impairment in the value of fixed asset investments.

### Irrecoverable VAT

All irrecoverable VAT on revenue costs is charged to the statement of financial activities.

### Debtors

Trade debtors, other debtors and accrued income are recognised at the settlement amount. Prepayments are valued at the amount prepaid net of any discount.

**PRINCIPLE ACCOUNTING POLICIES FOR THE YEAR ENDED 31 MARCH 2022 (CONT)**
**Creditors**

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and measured or estimated reliably. Creditors are normally recognised at their settlement amount after any trade discounts are due.

**Cash And Cash Equivalents**

Cash is represented by cash in hand and immediately accessible deposits with financial institutions.

**Taxation**

The company is a registered charity, and as such is entitled to tax exemptions on all its income and gains properly applied for its charitable purposes.

**Financial Instruments**

Financial assets and liabilities are measured at settlement value.

**Critical Accounting Judgements And Key Sources Of Estimation Uncertainty**

In the application of the charity's accounting policies, which are described above, Trustees are required to make judgements, estimates, and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant.

- Depreciation – The charity depreciates its assets at rates calculated to write off the cost on a straight-line basis over the expected useful economic lives.
- Impairment of debtors – The charity makes an estimate of trade debtors and other debtors. When assessing the impairment of trade debtors and other debtors, management considers factors including the credit rating of the debtor, the ageing profile of debtors and historical experience

Note		Staff Note 6 £	Support Note 7 £	Other £	2022 Total £	2021 Total £
Note 3	Cost of raising funds	244,082	71,452	82,543	398,077	397,621
Note 4	Cost of Events					
	Events costs	11,712	29,105	472,959	513,776	129,411
	Administration costs	32,036	25,465	1,036	58,537	61,279
	Governance costs	8	14,197	16,171	-	30,368
		57,945	70,741	473,995	602,681	227,477
Note 5	Cost attributed to charitable activities	74,190	8,392	447,524	530,106	967,670

All grants have been made to institutions.

**Significant grants made in the year are set out below:**

Blackpool Carers Centre	£40,000	Outdoor Space & Playgrounds
Friars Multi Academy Trust	£40,000	Specialist Equipment & Facilities
Hexham Priory School	£30,000	Specialist Equipment & Facilities
Brunstane Primary School	£28,000	Outdoor Space & Playgrounds
We are Beams	£25,000	Sensory Rooms & Gardens
The Sheiling Ringwood	£25,000	Sensory Rooms & Gardens

**NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2022**

Detailed below is the breakdown of the Income and Expenditure expended by the charity in the various areas of operation. Further breakdown of the staff

and support costs, with the allocation to different activities is detailed in the subsequent pages.

Note		2022 Total £	2021 Total £
Note 1	Membership, Donations and Legacies		
	Membership	476,646	464,593
	Donations	545,076	622,497
	Government Grants – CJRS Scheme	23,237	101,810
	Gifts in Kind	18,350	2,464
		1,063,309	1,191,364
Note 2	Income from other trading activities		
	Income from events	1,358,600	256,189
		1,358,600	256,189



NOTES TO THE FINANCIAL STATEMENTS

**Note 6**

Staff costs	2022 £	2021 £
Membership and fundraising	244,082	274,824
Events costs	11,712	13,804
Administration costs	32,036	32,396
Governance costs	14,197	12,927
Charitable activities	74,190	71,360
<b>Total staff costs</b>	<b>376,217</b>	<b>405,311</b>

	2022 £	2021 £
Salaries	326,369	348,858
Social Security costs	30,018	32,048
Pension costs	15,630	17,055
Other benefits	4,200	7,350
	<b>376,217</b>	<b>405,311</b>

The average number of people employed by the Charity during the year was as follows:

	2022	2021
Charitable activities	1	1
Events and fundraising activities	6	8
Administration and Governance	2	2
	<b>9</b>	<b>11</b>

	2022	2021
Employees within the charity received emoluments		
£80,000 - £90,000	1	1
£60,000 - £70,000	1	-

The total employee benefits of the key personnel of the charity were £214,857 (2021: £206,845). During 2021 the key personnel included the Chief Executive Officer, the Director of Projects and Systems and the Director of Finance and Operations.

No Trustee received any emoluments during the year ended 31 March 2022 (2021: £nil). During the year expenses totalling £1,871 were incurred by two Trustees (2021: £184 by two Trustees) which mainly relate to travel.

The charity provides a contribution to the pension schemes of all staff. In the current financial year £15,630 has been paid (2021: £17,055).

No members of staff were made redundant in the year £nil. (2021: £3,228).

**Note 7**

Support costs	2022 £	2021 £
Membership and fundraising	71,452	70,011
Events costs	29,105	33,525
Administration costs	25,465	25,608
Governance costs	16,171	23,860
Charitable activities	8,392	540
<b>Total support costs</b>	<b>150,585</b>	<b>153,544</b>

	2022 £	2021 £
Rent, repairs and maintenance	7,773	26,541
Office costs	11,127	29,057
Communications	51,245	13,780
Operational expenses	30,745	20,954
Depreciation	9,919	6,428
Professional fees	23,883	24,135
Other support costs	15,893	32,649
	<b>150,585</b>	<b>153,544</b>

Support costs incurred in the operation of the charity are detailed above. These costs are apportioned to each category of expenditure. The apportionment is based on the people committed to delivering the income related to these categories.

FedEx provide delivery services on a pro bono basis and the market value of these services is included above and has also been included in income to recognise these services were kindly donated free of charge.

**Note 8**

Governance costs	2022 £	2021 £
Auditors - fees	14,300	23,676
Trustee travel expenses	1,871	184
	<b>16,171</b>	<b>23,860</b>

No legal and professional costs were incurred in connection with Governance matters during the year.

NOTES TO THE FINANCIAL STATEMENTS

Note 9	Tangible fixed assets	Equipment £	Computer equipment £	Total £
	<b>Cost</b>			
	At 1st April 2021	4,375	26,326	30,701
	Disposals in the year	-	-	-
	Additions in the year	-	-	-
	At 31st March 2022	4,375	26,326	30,701
	<b>Accumulated depreciation</b>			
	At 1st April 2021	2,670	5,630	8,300
	Disposals in the year	-	-	-
	Charge for the year	1,178	8,741	9,919
	At 31st March 2022	3,848	14,371	18,219
	<b>Net book values</b>			
	At 31st March 2022	527	11,955	12,482
	At 31st March 2021	1,705	20,696	22,401

Note 10	Debtors	2022 £	2021 £
	Trade debtors	33,798	3,946
	Other debtors	2,370	1,370
	Prepayments	31,327	13,506
		<b>67,495</b>	<b>18,822</b>

Trade debtors are stated after impairment provision totalling £7,825 (2021: £nil).

Note 11	Creditors	2022 £	2021 £
	Trade creditors	15,925	8,828
	Other creditors	2,925	2,098
	Social security and taxes	9,053	10,468
	Accruals	33,740	33,202
	Committed charitable expenditure	419,331	798,651
	Deferred income	53,949	80,350
		<b>534,923</b>	<b>933,597</b>

	2022 £	2021 £
<b>Reconciliation of Grants Payable</b>		
Commitments at 1 April 2021	798,651	1,004,469
Grants and donations approved in the year	540,944	957,891
Grants and donations paid in the year	(819,568)	(1,100,081)
Grants withdrawn in the year	(100,696)	(63,628)
<b>Commitments at 31 March 2022</b>	<b>419,331</b>	<b>798,651</b>

All grant commitments are expected to be paid within one year.

Note 12	Deferred income	2022 £	2021 £
	At 1st April 2021	80,350	150,880
	Amount received in year	48,443	80,350
	Income utilised in year	(74,844)	(150,880)
	At 31st March 2022	53,949	80,350

Deferred income has arisen as there are events which are taking place in the financial year to 31 March 2023 for which some revenue has been received in the current year.

NOTES TO THE FINANCIAL STATEMENTS

Note 13	Restricted funds	Balance at 1st April 2021 £	Income £	Expenditure £	Transfer between funds £	Balance at 31st March 2022 £
	Northumberland Region - 'Stay Strong Stu'	73,000	-	(46,666)	-	26,334
	Northampton Region - Rushton	40,228	-	(40,000)	-	228
	Pointer Family Trust - Shelling	25,000	-	(25,000)	-	-
	Other restricted funds	3,418	192	(2,195)	-	1,415
	<b>Total restricted funds</b>	<b>141,646</b>	<b>192</b>	<b>(113,861)</b>	<b>-</b>	<b>27,977</b>

	Balance at 1st April 2020 £	Income £	Expenditure £	Transfer between funds £	Balance at 31st March 2021 £
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Comparative figures for 2021

Restricted funds

Community	(7,606)	-	-	7,606	-
Northumberland Region - 'Stay Strong Stu'	65,000	8,000	-	-	73,000
Northampton Region - Rushton	20,300	-	-	19,928	40,228
Pointer Family Trust - Shelling	-	25,000	-	-	25,000
Other restricted funds	8,000	36,435	(37,354)	(3,663)	3,418
<b>Total restricted funds</b>	<b>85,694</b>	<b>69,435</b>	<b>(37,354)</b>	<b>23,871</b>	<b>141,646</b>

Other Restricted Funds

During the year the charity has granted a number of restricted donations where the funds have been applied to the specific requirements of the donor or their representatives.

Northumberland Region - 'Stay Strong Stu': to provide regional facilities for children with disability granted from a charity raising funds in memory of Stu Riley a former rugby player. Two grants were made from this fund.

Northampton Region - Rushton: regional donation for a new special school Rushton Academy which opened in September 2021.

Pointer Family Trust - Shelling: Installation in June 2021 of a sensory garden for the The Shelling Special Education Trust based at Ringwood providing education and stay facilities for children with disabilities from Hampshire, Dorset and across the UK.

Note 14	Unrestricted funds	Balance at 1st April 2021 £	Income £	Expenditure £	Transfer between funds £	Balance at 31st March 2022 £
	<b>Total unrestricted funds</b>	<b>982,926</b>	<b>2,422,363</b>	<b>(1,417,003)</b>	<b>-</b>	<b>1,988,286</b>

	Balance at 1st April 2020 £	Income £	Expenditure £	Transfer between funds £	Balance at 31st March 2021 £
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Comparative figures for 2021

Unrestricted funds

<b>Total unrestricted funds</b>	<b>1,180,556</b>	<b>1,381,655</b>	<b>(1,555,414)</b>	<b>(23,871)</b>	<b>982,926</b>
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This represents the amount available to be donated or expended at the discretion of the Trustees, for purposes consistent with the charity's charitable aims.

Note 15	Analysis of net assets between funds	Fixed assets £	Net current assets £	Total £
	<b>Restricted funds</b>			
	Other restricted funds	-	27,977	27,977
	<b>Unrestricted funds</b>			
	General fund	12,485	1,975,801	1,988,286
	<b>Net assets</b>	<b>12,485</b>	<b>2,003,778</b>	<b>2,016,263</b>

	Fixed assets £	Net current assets £	Total £
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Comparative figures for 2021

Restricted funds

Community	-	-	-
Other restricted funds	-	141,646	141,646

Unrestricted funds

General fund	22,404	960,522	982,926
<b>Net assets</b>	<b>22,404</b>	<b>1,102,168</b>	<b>1,124,572</b>

## NOTES TO THE FINANCIAL STATEMENTS

### Note 16 Donated Goods And Services

Donations in kind are included in income when the benefit to the charity is reasonably quantifiable and measurable. They are valued by the Trustees at the amount the charity would have been willing to pay for the goods or services on the open market.

The donations in kind received in the year recognised in the statement of financial activities within donations totalled £18,350 (2021: £2,464).

These represented postal delivery services of £17,500 (2021: £2,464) included in the Cost of Raising Funds and training services of £850 (2021: nil) included within Support Costs.

Donations in kind of time and services given to the charity by all its volunteers and supporters are of great value. As the value of these services is not capable of quantification with reasonable certainty, no amounts have been included in the financial statements for these valuable contributions.

The charity is extremely grateful for the support it receives from its numerous unpaid volunteers and other supporters.

### Note 17 Fixed Asset Investments

The Society has an investment of £2 being the share capital of WSS Events Ltd. The investment represents 100% of the ordinary share capital of WSS Events Limited (a company registered in England and Wales)

comprising two ordinary shares of £1 each. WSS Events Ltd is dormant in 2021-22 and 2020-21.

In previous years the charity received a donation of shares in Esher rugby club; this asset is recorded as an investment at a notional value of £1.

### Note 18 Financial Commitments

Grants made by the charity are payments to third parties in the furtherance of the charitable objects of the charity. In the case of a grant offer being made this is accrued once the recipient has been notified of the grant award and a grant letter issued. The notifications give the recipient a reasonable expectation that they will receive the grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the benefitting charity.

### Note 19 Legal status

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of a winding-up is limited to £1.

### Note 20 Related Party Transactions

Trustees are deemed related parties to the charity and as such reporting of donations made directly to the charity is required. The Trustees are volunteers and donate their time at no cost to the charity. There were donations of £1,850 (2021: £40,000) received from 2 (2021: 1) Trustees. Gift aid was also claimed on these donations.

### Note 22

Statement of Financial Activities Including Income and Expenditure account for the year ended 31 March 2021	Notes	Unrestricted funds £	Restricted funds £	2021 Total £
<b>INCOME</b>				
Membership, Donations and Legacies	1	1,151,348	40,016	1,191,364
<i>Income from other trading activities</i>				
Income from events and other activities	2	226,770	29,419	256,189
Investment income		3,537	-	3,537
<b>Total income</b>		<b>1,381,655</b>	<b>69,435</b>	<b>1,451,090</b>
<b>EXPENDITURE</b>				
<i>Cost of raising funds</i>				
Membership, Donations and Legacies	3	397,621	-	397,621
<i>Cost of events and other activities</i>				
	4	227,477	-	227,477
		625,098	-	625,098
<i>Expenditure on charitable activities</i>				
	5	930,316	37,354	967,670
<b>Total Expenditure</b>		<b>1,555,414</b>	<b>37,354</b>	<b>1,592,768</b>
<b>Net income/Expenditure</b>		<b>(173,759)</b>	<b>32,081</b>	<b>(141,678)</b>
<b>Funds brought forward 1 April 2020</b>				
		1,180,556	85,694	1,266,250
<b>Funds carried forward at 31 March 2021</b>				
	13,14	<b>1,006,797</b>	<b>117,775</b>	<b>1,124,572</b>

Note 21	i) Reconciliation of net movement in funds to net cash flow from operating activities	2022 £	2021 £
	Net movement in funds	891,691	(141,678)
	Add back depreciation Tangible Assets	9,919	6,428
	Deduct interest income	(646)	(3,537)
	(Increase) decrease in debtors	(48,673)	140,064
	(Decrease) increase in creditors	(398,674)	(331,946)
	<b>Net cash used in operating activities</b>	<b>453,617</b>	<b>(330,669)</b>

ii) Analysis of changes in net debt	Balance at 1st April 2021 £	Cashflows £	At 31st March 2022 £
Cash at Bank	2,016,943	454,263	2,471,206

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022



## LEGAL AND ADMINISTRATIVE INFORMATION

**Patrons**  
Her Royal Highness,  
The Princess Royal KG, KT, GCVO, CD, QSO

The Rugby Football Union  
The Scottish Rugby Union  
The Welsh Rugby Union  
The Irish Rugby Football Union

**Life President**  
Peter Scott

**President**  
Nige. Timson

**Trustees**  
Adrian Alli (appointed 14th March 2022)  
Bret. Bader  
Brian Whitefoot (resigned 16th September 2022)  
Callum Whittor (resigned 7th June 2022)  
Christine Braithwaite  
Graham Allen  
Jane Harwood  
Joanna Coombs  
John Gibson  
Mark McCafferty  
Quentin Smith

**Company Secretary**  
Barry Monahan

**Registered Office**  
Sentinel House  
Ancells Business Park  
Harvest Crescent  
Fleet  
Hants GU51 2UZ

**Independent Auditor**  
Crowe U.K. LLP  
4th Floor  
St James House  
St James Square  
Cheltenham  
Glos. GL50 3PR

**Principle Bankers**  
Barclays Bank plc  
Town Gate House  
Church Street East  
Woking  
Surrey GU21 6AE

**Solicitors**  
Clifford Chance LLP  
10 Upper Bank Street  
London E14 5JJ

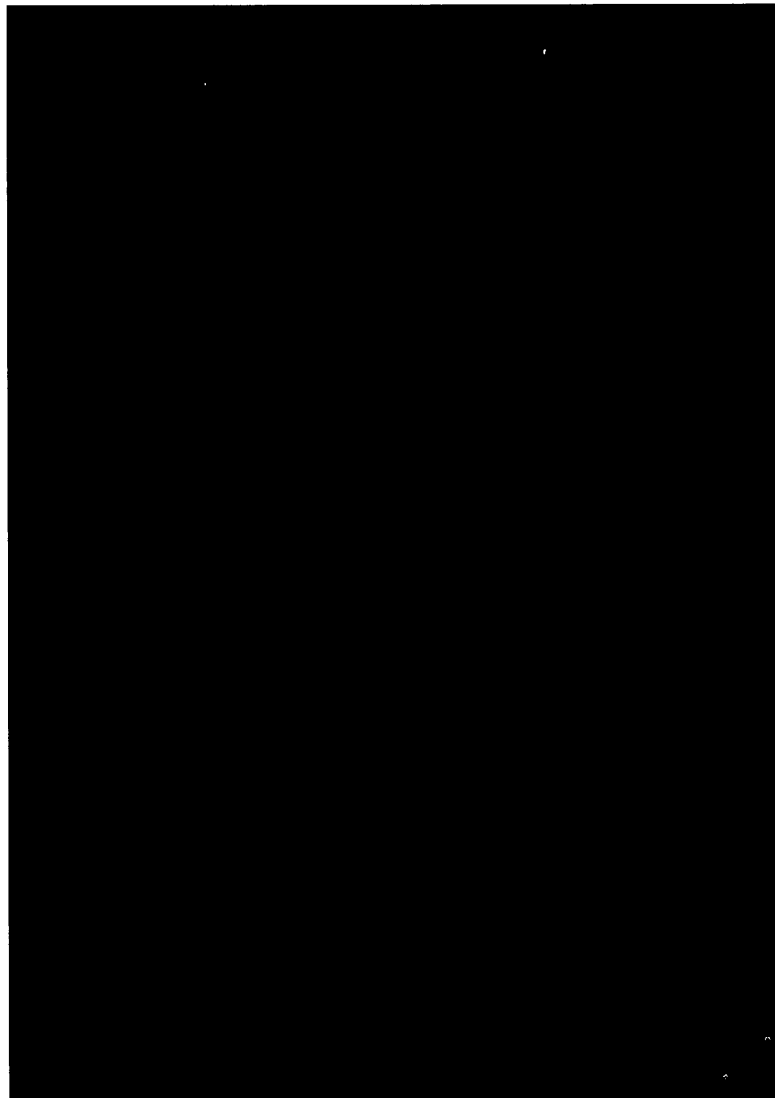


# THANK YOU

Wooden Spoon thanks our volunteers, supporters and the rugby community who all work with us to help vulnerable children and young people in the UK and Ireland.

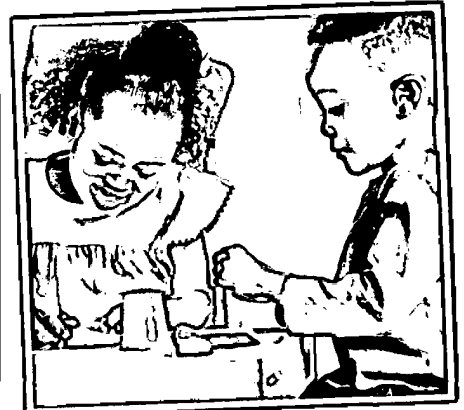
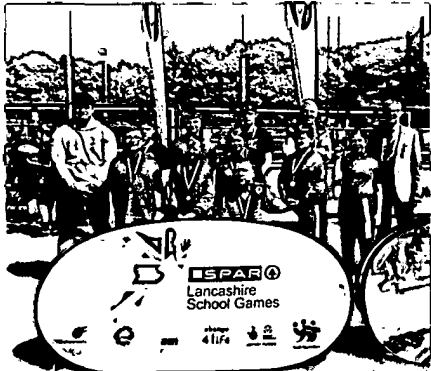
**Here are just some of them:**

- Our regional volunteers
- Our corporate supporters including Rugbytots and FedEx
- Our major donors
- Our individual supporters
- Our challengers and fundraisers
- Our partners including the British Lions Charitable Trust





**Wooden Spoon**  
The children's charity of rugby



w: [woodenspoon.org.uk](http://woodenspoon.org.uk)

e: [charity@woodenspoon.org.uk](mailto:charity@woodenspoon.org.uk)

t: 01252 773720



Wooden Spoon Society (A company limited by guarantee and having no share capital)  
Registered Number: 01847860 Charity Number: 326691 Scottish Charity Number: SC039247

**WOODEN SPOON SOCIETY**

England & Wales - Charity number 326691

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# Accounts

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# **Wooden Spoon Society**

## **Annual Report and Financial Statements for the year ended 31 March 2021**

### **Wooden Spoon Society**

**(A company limited by guarantee and having no share capital)**

**Registered Number: 1847860**

**Charity Number: 326691**

**Scottish Charity Number: SC039247**

## **Vision**

Our vision is that through the power of rugby every child and young person has access to the best life opportunities.

## **Mission**

To positively transform the lives of children and young people with disabilities or facing disadvantage through the power of the rugby network and connections.

## **Values**

The core values of passion, integrity, teamwork and fun are all inspired by our rugby heritage and drive the ethos and spirit in everything we do.

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**Wooden Spoon Society** is referred to as “**Wooden Spoon**” throughout this document

# Wooden Spoon Society

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## Introduction from the Board Chair

At the heart of Wooden Spoon is an ever increasing group of children and young people made vulnerable by circumstances such as disability and disadvantage. The overlay of a pandemic which has affected everyone, presents extraordinary challenges. As you read this report you will see how effective and timely Wooden Spoon has been in its response. We have not only continued to approve funding of core projects amounting to £712,000, but have also distributed £246,000 to other small charities supporting young people in desperate need arising from the impact of the pandemic. This was only made possible by the unwavering commitment of volunteers and supporters during a period when so much fundraising activity was frustrated and curtailed by lockdowns and other restrictions – a truly outstanding performance which augurs well for the forthcoming year when society “re-opens”.

The management team have worked hard from the very start of the pandemic to achieve a significant reduction in our operating costs through downsizing our office, taking maximum advantage of Government support, rapidly introducing homeworking and, regrettably, making a senior staff member redundant. Through all of these, sometimes difficult, actions Wooden Spoon has been able to make the very most of the funds raised from its supporters to help youngsters in need.

Characteristically, Wooden Spoon continues to regenerate, adapt and develop. I would like to thank the five dedicated and long serving trustees who retired during the year having served full terms in accordance with the Trust Deed. Their places were filled following a very thorough and rigorous recruitment process which focused on identifying the specific skills being sought to augment the Board, coupled with a clear goal of improving the diversity of the Board. These new trustees will provide fresh ideas, different experience and new networks thereby contributing to the continuing development of Wooden Spoon, as the world changes.

In the most challenging year that many of us can remember for any business or charity, I am proud to say that the Wooden Spoon team provided more support than anyone could have expected to the huge number of young people in need. We look forward to continuing with this drive in the years to come.

**Quentin Smith**

## Foreword from our Chief Executive Officer

It has been a challenging year for Wooden Spoon, like most charities. In addition to the impact on the economy, Covid-19 has had a profound impact on society meaning that even more vulnerable children and young people needed our support.

It fills me with enormous pride that Wooden Spoon has remained strong and has continued to deliver funding and support to life-changing projects supporting our beneficiaries across the UK and Ireland. Thanks to our loyal supporters, we have been able to deliver over 100

# Wooden Spoon Society

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life-changing projects at a time of tremendous difficulty for so many people and organisations.

Camaraderie is at our core and never have we seen this be more evident than during these tough times. Our rugby family has come together when we have needed them the most. Our volunteers, staff, trustees, members and fundraisers have refused to be curtailed by Covid-19, uniting in the true spirit of rugby to make a real difference to vulnerable children's lives, despite the odds.

When the world came to a halt in April 2020 and small grass roots charities really started to feel the effects of the pandemic, Wooden Spoon moved quickly to support a wide variety of services. We are immensely proud to have helped so many charities from children's hospices and hospitals to community food banks to charities providing mental health services to young people.

We also continued to fund planned projects in local communities where we could, and restrictions allowed and thanks to the amazing support of the rugby community, we stand in a stable position and plan to come back even stronger in 2021/2022. This year's success has been testament to our ever-growing loyal supporter base of which we are very grateful.

**Sarah Webb**

# Wooden Spoon Society

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## Legal and Administrative Information

### Patrons

Her Royal Highness The Princess Royal KG, KT, GCVO, CD, QSO

The Rugby Football Union  
The Scottish Rugby Union  
The Welsh Rugby Union  
The Irish Rugby Football Union  
The Rugby Football League

### Company Secretary

Barry Monahan

### Registered Office

Sentinel House  
Ancells Business Park  
Harvest Crescent  
Fleet  
Hants. GU51 2UZ

### Independent Auditor

Crowe U.K. LLP  
4<sup>th</sup> Floor  
St James House  
St James Square  
Cheltenham  
Glos. GL50 3PR

### Principle Bankers

Barclays Bank plc  
Town Gate House  
Church Street East  
Woking  
Surrey GU21 6AE

### Solicitors

Clifford Chance LLP  
10 Upper Bank Street  
London E14 5JJ

### Contact

[charity@woodenspoon.org.uk](mailto:charity@woodenspoon.org.uk)

01252 773720

<http://www.woodenspoon.org.uk>

# Wooden Spoon Society

## Trustees' Report for the year ended 31 March 2021

The Trustees of the Charity (having powers of directors under the Articles of Association) are pleased to present their report and the audited financial statements of Wooden Spoon Society (the "Charity") for the year ended 31 March 2021, which are also prepared to meet the requirements for a directors' report and financial statements for Companies Act purposes.

Member of	Council of Trustees	Governance Committee	Audit Committee	Project Grants Committee	Investment Committee
Life President	Peter Scott MBE				
President	Nigel Timson				
Trustees:	John Gibson	✓	✓	Chair	✓
	Quentin Smith	Chair	✓		Chair
	Brian Whitefoot	✓	✓	Chair	Chair
	Brett Bader	✓		✓	
	Christine Braithwaite	✓			
	Callum Whitton	✓	✓	✓	
	Graham Allen	✓	✓		
	Jo Coombs	✓			✓
	Jane Harwood	✓	Chair	✓	
	Mark McCafferty	✓	✓		

The details of patrons, trustees, officials and advisers on pages 6 and 7 form part of this Report.

The following Trustees resigned on the 14 September 2020 at the end of their appointed term Nigel Timson, Martin Sanders, Richard Smith and David Allen. Alison Lowe resigned on 11 Jan 2021 at the end of her appointed term.

The following Trustees were appointed to the Board on 14<sup>th</sup> September 2020, Brett Bader, Christine Braithwaite, Callum Whitton, Graham Allen and Jane Harwood.

These financial statements comply with the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum of Association, Accounting and Reporting by Charities: Statement of Recommended Practice applicable preparing their account in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2016).

### Wooden Spoon Objects

Our purpose is to make a positive impact on the lives of disadvantaged children and young people through our commitment to quality charitable work. Our projects are aimed at meeting the needs of children and young people in the British Isles and Ireland aged up to 25 who are disadvantaged physically, mentally or socially. We primarily fund capital projects and operational social programmes.

# Wooden Spoon Society

## Trustees' Report for the year ended 31 March 2021

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### Wooden Spoon History

The Charity owes its existence to the presentation of a wooden spoon to a group of English rugby supporters (including the Charity's Life President, Peter Scott and President Nigel Timson) by their Irish friends in Dublin in 1983, following the defeat of England by Ireland in the then Five Nations Championship. The defeat left England at the foot of the table for that season. The group of supporters returned to England and decided to raise their spirits by organising a golf competition with the wooden spoon as the trophy whilst raising money for Charity in the process. The day was a great success. An impressive £8,500 was raised and a new Charity, Wooden Spoon Society, was born.

Over the years, the Charity has benefited greatly from the patronage of all the national rugby football governing bodies in the UK and Ireland and in particular from the patronage of Her Royal Highness the Princess Royal who gives her time generously. With the help of this support, Wooden Spoon has, since 1983, donated over £30 million to a wide range of causes benefiting disadvantaged children and young people.

### Structure, Governance and Management

The Charity was established in 1983 and registered as a Charity in England and Wales in October 1984 (Charity Registration 326691). In February 2008 the Charity also registered in Scotland (Charity Registration SC039247). It is a company limited by guarantee, registered in September 1984 in England and Wales number 1847860 and latest Articles of Association amended in October 2007.

The Charity comprises of a Council of Trustees, a national office headed up by a Senior Management team based in Hampshire, 38 volunteer Regional Committees and a subscribing social membership of over 7,000. The Charity has a 100% owned subsidiary company WSS Events Ltd.

### The Constitution of the Charity and the Council of Trustees

The Charity is governed by its Articles of Association. These provide that the Charity will be overseen by the Trustees who are both the only full members of the Charity and its directors. Together, the Trustees comprise the Council.

New Trustees are appointed by the Council which seeks to ensure that there is a broad range of relevant skills, encouraging diversity whilst giving due consideration to the range of experience required. The Trustees serve a three year term but can be reappointed for up to a further two succeeding terms. In the year the Council have recruited 5 new Trustees and careful consideration was undertaken to provide complimentary skills and diversity of the Council as whole.

The Trustees provide their time at no charge to the Charity. The Charity has no share capital and hence the Trustees have no disclosable interests in the company. No dividends may be

# Wooden Spoon Society

## Trustees' Report for the year ended 31 March 2021

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paid to any members. Trustees are provided with details of their responsibilities as Charity Trustees upon their appointment and receive training in the role of Trustee as part of their induction. Trustees are encouraged to continue to attend training events to brief them on their legal and other obligations under charity and company law whilst also assisting them in their role as a Council member.

The Council of Trustees meets at least four times each year. It is responsible for the effective governance of the Charity and for safeguarding the Charity's assets. The Trustees approve the commissioning of projects and the awarding of grants. In addition to sitting on the four sub-committees, Trustees are encouraged to help organise events, support the regions and attend project openings.

### **Project Grants, Governance, Audit and Investment Committees**

In order to promote good governance and best practice, the Council of Trustees has 4 committees.

#### **Projects Grants Committee**

The Projects Grants Committee responsibilities are to review all the Charity's project proposals whether submitted by the regional committees or the national team, to ensure that the Charity's projects comply with its charitable purposes and to approve the projects that meet its criteria. In line with criteria, grants for projects are made to institutions or charities only and the senior management team carry out due diligence on each application prior to submission to the committee. All Trustees receive advance copies of all the projects to be approved and are invited to join the monthly meetings. All projects are considered at the monthly meeting and if appropriate are given an "Agreed in Principle" status. At the next Council meeting all "Agreed in Principle" projects are discussed and if appropriate full approval is given. On issue of the grant letter the Charity is then committed to the project and it is identified as a liability.

#### **Governance Committee**

The Governance Committee is responsible for ensuring that all matters of good governance and best business practice are effective throughout the entire Charity, both at the national administrative office and in the Regions. The Committee maintains a risk register, reviews the execution of all delegated responsibilities with management and monitors the practical application of internal controls.

#### **Audit Committee**

The Audit Committee is responsible for overseeing the Charity's preparation of annual accounts, considering reports from the auditor and advising the Council on financial control and accounting matters, in liaison with the Director of Finance.

#### **Investment Committee**

The Investment Committee considers investment policy and considers the risk of investment of free cash resources in liaison with information from external advisors.

# Wooden Spoon Society

## Trustees' Report for the year ended 31 March 2021

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### Management

The Council of Trustees listed on page 7 ensure that all activities are undertaken to further charitable purposes.

The key management personnel of the Charity comprise of the Senior Management Team. The Chief Executive Officer is responsible to the Council of Trustees for the day to day running and execution of strategy and policy and is supported by the Chief Operating Officer and the Director of Finance.

The terms and pay of all staff is reviewed in April annually and recommendations are made to the board. Pay for staff and reviews are benchmarked to similar organisations. The Charity encourages fairness and respect, equal opportunity and ensures that everyone's contribution is recognised and valued. It actively implements family friendly policies for its staff and encourages training and personal development.

The performance of the Charity is measured by the Council against the approved annual budget on a quarterly basis.

### Regional Committees

The Charity is very much a regional organisation in its method of operation. Currently there are 38 Regional Committees. These are staffed entirely by volunteers (more than 300 in all) who are drawn from its social members and include a Chairman and a Treasurer. The Regional Committees operate throughout much of the United Kingdom. The constitution of the Regional Committees is established by the Trustees and is set out in the Charity's Administration Manual. The national office provides marketing, administrative, financial and other support and assistance to the Regions on a daily basis to ensure the smooth running of their regional activities.

Fundamental to the Charity's culture is that all funds raised in a particular Region are, to the extent possible, then invested in operational or capital projects in that Region; "local funds for local projects". In addition, national fundraising, is where possible, used to provide further support for projects in the Regions.

As a result of the adverse impact of Covid-19 on smaller charities in particular, the national head office granted over £240,000 of funds raised centrally to the regional committees to support small, local charities during May to July 2020 at the start of the Covid-19 crisis. The Charity acknowledges and thanks Rugbytots and the Telegraph for having made the initial donations comprised in this £240,000 sum. Regional committees were asked to use their allocation to immediately assist smaller local charities in their region who were helping to deliver urgent help to young people in these difficult times.

# Wooden Spoon Society

## Trustees' Report for the year ended 31 March 2021

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### Charity Volunteers

We acknowledge the tremendous dedication provided to the Charity by all its volunteer supporters whose fundraising activities take place across much of the United Kingdom, in the Isle of Man, the Channel Islands and the Republic of Ireland.

### Risk Management

The Trustees have considered the major risks to which the Charity is exposed. The risk register, which includes strategic and operational risk, is reviewed and updated at quarterly Governance and Trustee meetings with appropriate actions identified. Specific areas of activity are reviewed on a monthly basis.

The Covid-19 related control measures leading to the cancellation or postponement of events has led to a significant reduction in fundraising and is a key risk for the Charity. The Trustees continue to work closely with Senior Management to ensure the sustainability of all incoming funds and to reduce operational costs helping to maintain a lower cost base whilst continuing to provide support to our regional volunteers. Consideration has been given to both short term 'lockdown' measures and to the longer term as the economic and fundraising environment changes.

In addition particular attention has been paid to the Charity's ability to continue to reach its beneficiaries, firstly with the provision of Covid-19 emergency grants for charities assisting in vital services to communities or impacted by a sudden loss of fundraising, and, secondly as far as possible continuation of charitable grant giving activities throughout the year.

The Trustees are confident that reasonable systems have been established to manage and identify new and existing risks, steps are put in place to mitigate risks and with forward planning for the Charity to be better prepared for future eventualities. These systems include monthly review of the financial results, diligent preparation and regular review of budget and regular reforecasting throughout the financial year.

Wooden Spoon is involved in funding and participating in numerous activities and projects involving children and vulnerable young adults. The Charity considers the welfare of children and vulnerable young adults to be of the utmost importance. Wooden Spoon's rules and procedures ensure that all staff and volunteers who may have contact with children and young adults are DBS checked, and this is recorded and monitored at the head office.

### Public Benefit

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. The Annual Report highlights the significant activities undertaken to carry out our aims for the public benefit and our achievements measured against those aims.

# Wooden Spoon Society

## Trustees' Report for the year ended 31 March 2021

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### **Charity Governance Code**

Wooden Spoon has adopted the Charity Governance Code and benchmarked the Charity's effectiveness against the seven principles that make up the Code. The Code's principles have been revisited and reflected upon and where appropriate have led to new or updated policies. As an example of actively considering the Code the recent recruitment of new Trustees carefully considered the need to secure a broader range of relevant skills and a more diverse board

### **General Data Protection Regulations (GDPR)**

The Charity's staff continue to work closely with the Governance Committee to ensure the Charity is compliant with the data protection legislation. The Charity does not sell or give data to third parties.

All supporters and donors have been contacted to ensure they are happy to continue to receive updates and materials from us. There have been no breaches or complaints to report to the Information Commissioners Office.

### **Code of Fundraising Practice**

Wooden Spoon complies with the standards set in the Fundraising Regulator's Code of Fundraising Practice. The Charity's staff and volunteers carry out the Charity's fundraising activities and do not employ external agencies to carry out fundraising on its behalf. Any complaints received are recorded and investigated. There have been no fundraising complaints recorded in the past year.

### **Our Fundraising**

The Trustees and the Senior Management Team aim to ensure that Wooden Spoon's fundraising is respectful, open, honest and accountable to the public. The Charity considers the objects and the beneficiaries of an organisation when fundraising is planned.

New initiatives and activities are only undertaken if such fundraising does not give due concern to our stakeholders.

# Wooden Spoon Society

## Trustees' Report for the year ended 31 March 2021

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### Overview

During this financial year, like many charities Wooden Spoon has been impacted by Covid-19. The need for our support has grown exponentially over the last year with project applications massively increasing.

Covid-19 has had a significant impact on our fundraising, particularly in the regions due to the Government restrictions around events and the uncertainty caused by the pandemic. Over half of Wooden Spoon's income has been traditionally generated through events and corporate income and we were unable to rely on this vital source of income over this period. Nonetheless, our first priority was to keep the charity financially stable, which has been achieved. We have also been able to deliver a wide range of projects supporting vulnerable children and young people, including a bespoke Covid-19 response package.

### Our Impact

Over the year the Charity approved 125 charitable projects (2020: 82), involving 35 regions (2020: 26) totalling over £0.9 million (2020: £1.4 million) – see Note 5 to the accounts on page 42. These 125 projects expect to support over 237,000 vulnerable children and young people (2020: 142,000) over a five year period across the UK and Ireland.

### Who We Help

Wooden Spoon funds life-changing projects across the UK and Ireland that support vulnerable children and young people.

The aim of Wooden Spoon funded projects are to enhance the lives of these children and young people with the support of the rugby community.

The Charity has worked hard to award project grants throughout the year, notwithstanding the greatly reduced revenues and operational difficulties. This was enabled by the existence of a brought forward surplus available for project grants and the introduction of remote virtual project inspections.

Projects must have a minimum lifespan of five years and fall into one of the five categories below:

- Education projects
- Sensory rooms and gardens
- Health and wellbeing
- Playgrounds and outdoor activities
- Specialist equipment and facilities

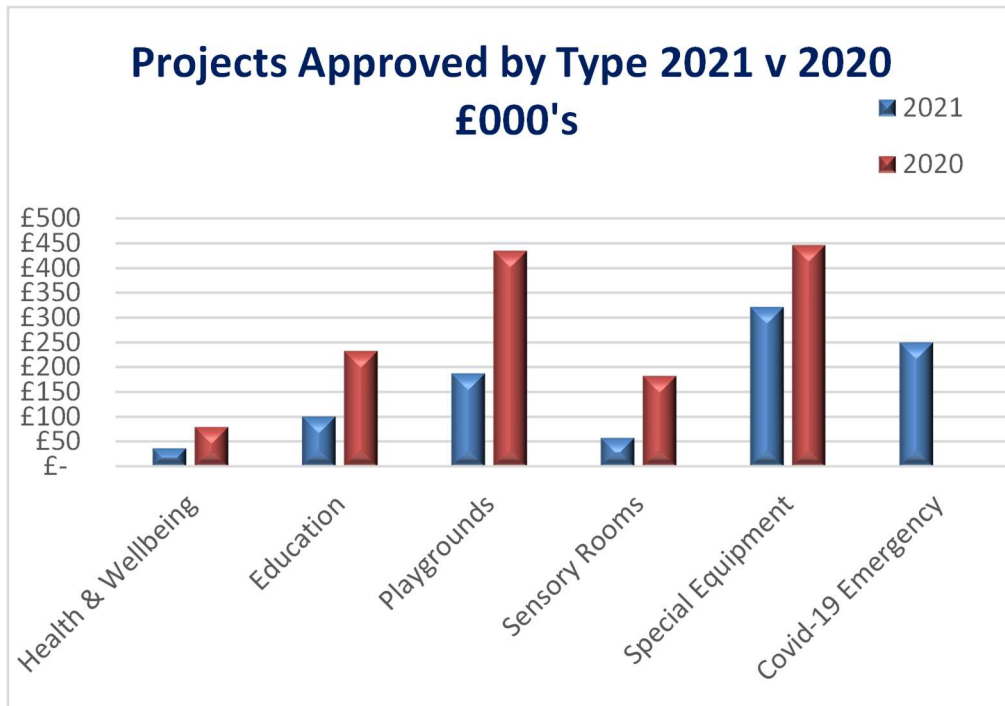
This year we extended our project criteria to fund charities affected by Covid-19 as demonstrated by the year on year expenditure charted below. All our regions were encouraged to identify suitable beneficiaries for this category and 82 projects were

# Wooden Spoon Society

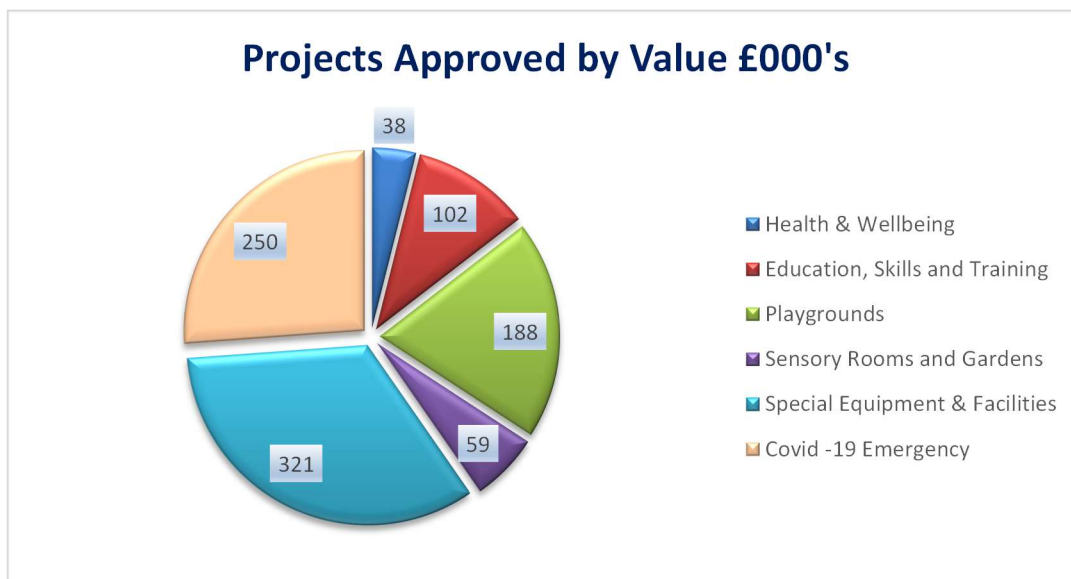
## Trustees' Report for the year ended 31 March 2021

supported in 35 regions.

### Expenditure on Charitable Activities – Year on Year Comparison

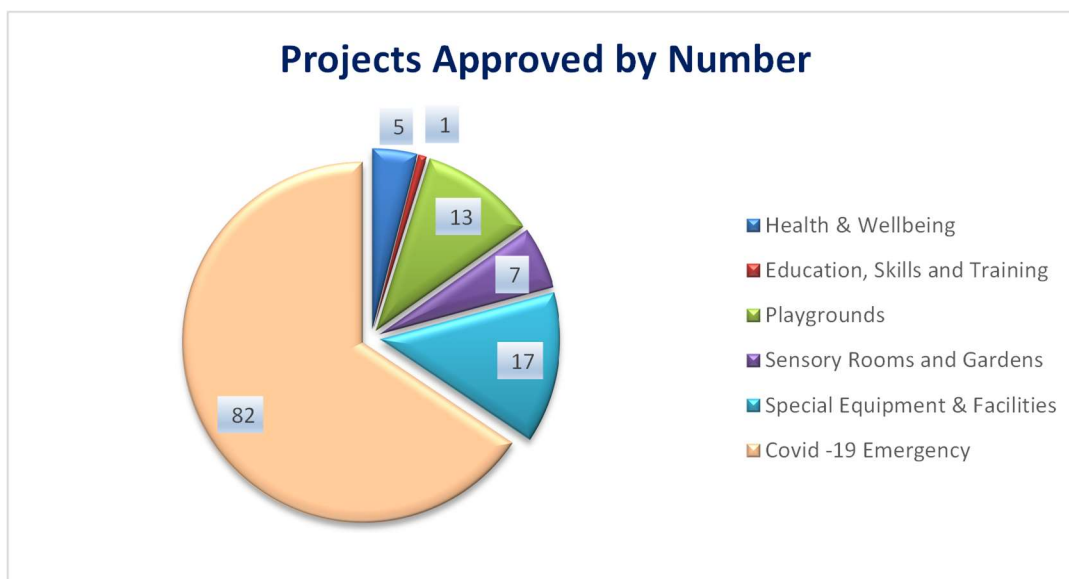


The value and approved number of grants made this year within each project category is illustrated in the charts below:



# Wooden Spoon Society

## Trustees' Report for the year ended 31 March 2021



Overall grants approved in the year were £958k, with a reduction in all categories compared to £1,382k in 2020.

The aim of Wooden Spoon funded projects are to enhance the lives of vulnerable children and young people living in communities across the UK and Ireland.

Below are an overview of some of the specific projects we funded in this financial year:

### Health and Wellbeing

At Wooden Spoon, we believe no child should miss out on the health and wellbeing benefits of sport, no matter what their circumstances. Our health and wellbeing projects aim to make sport accessible to children and young people from all walks of life. In 2020-2021, Wooden Spoon funded 5 health and wellbeing projects (2020 : 13) in the year with over 3,200 beneficiaries of between 0 – 25 years.

#### Flyde Rugby Community Foundation, Lancashire

The first Rugby and Multi-Sports Camp sponsored by Wooden Spoon is hosted at Fylde Rugby Club, the camp attracted an incredible 130 boys and girls, from ages 5 to 12, who enjoyed rugby related games and other fun activities. The cost of running the camp was supported by funding from Wooden Spoon Lancashire, enabling the camps to be accessible to as many children as possible. This three-year project will provide positive and fun sports activities for local children aged 6-14 on the Fylde coast.

Sport has benefits for children's bodies and minds and so many children have missed out on the opportunity to get involved in sports throughout Covid-19. This project will have real psychological benefits for the children taking part as well as teaching them important life skills.

# Wooden Spoon Society

## Trustees' Report for the year ended 31 March 2021

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Head of Community Coaching for the Foundation, Phill Mills, said: "We are delighted at how well the Camp has gone. Everyone attending has had great fun, lots of exercise and top rugby coaching as we had drafted in



England U'21s women's squad member Laura Perrin, Fylde 1st team head coaches Alex Loney and Chris Briers along with some Fylde 1st XV players. The impact of COVID-19 on youngsters wanting to play rugby has been tough. Many just want to get back to playing sport generally and we were delighted by how many children were playing rugby for the first time."

### **Education, Skills and Training**

Wooden Spoon actively engages socially disadvantaged children and young people not in education, employment or training.

In 2020-2021 Wooden Spoon funded one large education project, the HITZ programme. The award-winning HITZ programme tackles some of the greatest challenges facing young people today – unemployment, crime and disillusionment.

Delivered nationally by Premiership Rugby, the Wooden Spoon-sponsored project gives new hope to those with no hope by guiding them back to education, vocational training, apprenticeships and employment. The project annually helps 14 – 18 year olds with over 2,000 completing a six week programme and 85% reported an increase in focus, discipline, confidence and aspiration.

# Wooden Spoon Society

## Trustees' Report for the year ended 31 March 2021

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### Outdoor Space and Playgrounds

Play is fundamental to children's happiness and wellbeing, and evidence shows that it is also influential in their health and future life chances.

If children's opportunities for play are restricted there are likely to be profound effects on their life experience in general and more specifically on their physical and mental health. In 2020-2021 Wooden Spoon funded 13 playgrounds and outdoor facilities projects (2020 : 24) with over 16,000 beneficiaries of between 0 – 18 years.

#### Whiteleys Retreat, Ayrshire

This charity in Scotland provides therapeutic respite for families who have a child or young person living with cancer or a life-altering illness. The Welcome Hub at Whiteleys Retreat benefitted from a £35,000 grant from our Scotland region and offers an outdoor area where children can benefit from play and outdoor therapy as well as their families being together and enjoying the natural surroundings.



One mother of a six year old who has undergone daily chemotherapy and has no immunity described their options for family holidays were very limited due to the risk of infection. "We have been able to let Leon and his brother play safely like children should be able to do, within the surroundings with peace of mind that it is safe and germ free."

#### Old Hall School, Walsall

Funding from Wooden Spoon has helped a small team of military veterans to realise plans to construct a forest school enabling children with severe learning difficulties to blossom. A complete build of an accessible outdoor space at Old Hall School in Walsall with a team of 30 people, made up of volunteers and expert mentors, had been lined up to craft the early education facility but the coronavirus pandemic and social-distancing measures led to a drastically reduced workforce of just five. Undeterred by atrocious weather conditions in early October, the West Midlands project was completed in the space of a week. "Wooden

# Wooden Spoon Society

## Trustees' Report for the year ended 31 March 2021

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Spoon and Fusion have helped to create a most tremendous and exciting forest school that we could have otherwise only dreamt about having," said Head Suzanne Davies, explaining how Old Hall School caters for children with autism, global delay and profound and multiple learning difficulties. "The project is all inclusive which means all of our children can benefit and access all areas."



### Sensory Rooms and Gardens

Sensory rooms and gardens funded by Wooden Spoon offer a specially designed environment to give a sensory experience to children and young people with a range of abilities.

We fund sensory rooms or gardens that have a specific set of requirements such as developing hand and co-ordination skills or to relax children and young people with conditions like autism who can often suffer from sensory overload and need time out in a calming environment.



In this financial period, Wooden Spoon funded 7 sensory rooms and gardens (2020 : 12) with over 6,000 beneficiaries of between 0 – 11 years.

#### **Stephen's C of E Primary School, Surrey**

Following a grant of over £9,000 from the Surrey region the school developed a sensory room.

The room will provide a safe, quiet space to support pupils with emotional regulation away from the busy mainstream environment along with providing a physical and mental stimulus to help pupils within their Vision Impairment Unit develop their sight, sound, touch and hearing.

# Wooden Spoon Society

## Trustees' Report for the year ended 31 March 2021

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### Specialist Equipment and Facilities

Specialist equipment include tailored buildings and rooms, wheelchairs, seats, communication aids, beds and postural support systems and can play a vital part in protecting the health of children and young people with disabilities and those who care for them.

There have been 17 projects (2020 : 26) funded in the year with over 68,400 beneficiaries of between 0 – 25 years.

### Together Karting, Chilterns

Absolutely Together at Maidenhead Kart track offer children and young adults with additional needs a unique and exciting opportunity to experience the thrill of driving. The new dual seat kart, from a grant of £15,000 from Wooden Spoon's Chilterns region, allows drivers to have as much or little control as they are comfortable with and the instructors are on hand assisting as needed and making this an exhilarating but safe experience. The experience is offered in free of charge Saturday sessions and mums, dads, brothers, sisters or carers are welcome to join the session in one of the single seat karts.



# Wooden Spoon Society

## Trustees' Report for the year ended 31 March 2021

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### Covid-19 Rapid Response

The Charity granted up to £5,000 for charitable projects impacted by a sudden loss of fundraising or assisting in vital services to communities. The Trustees would like to thank all staff and volunteers, who worked hard to deliver this targeted emergency funding in a short period of time, in very difficult circumstances.

Examples of the services have included:-

**Dorset Children's Foundation, Dorset** – A donation to continue delivery of 'Bags of Happiness'. The Dorset Children's Foundation is a small, independent charity supporting



some of the most vulnerable children and their families, in their community. Founded nearly 8 years ago to support disabled children living in Dorset the charity's initial aim was to fund medical expenses, mobility equipment and therapies, such as physio, not covered by Statutory Services, with 100% of every donation going to the children. With their charity shops closed and popular 'Accessible for All' events cancelled due to Covid-19 the charity looked for ways to support their families in the current situation.

From the very first week of lockdown many of the children had already been indoors for weeks due to their conditions. The charity produced weekly informative newsletters detailing fun online things to do as well as vital support services and started sending out

'Bags of Happiness'. At the beginning they literally raided their charity shops and warehouse for items to include as there was no budget for this.

A donation from Wooden Spoon meant that they could source specific items suitable for the children such as sensory toys, bubble wands, games, a book, a teddy and lots of arts and craft items. The 'Bags of Happiness' were delivered along with food parcels and medical supplies and this continued for 14 weeks to over 260 families in need.

# Wooden Spoon Society

## Trustees' Report for the year ended 31 March 2021

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**Imago Community, Kent** – Wooden Spoon funded headsets to keep in touch with Young Carers in lockdown and delivery of workshops alongside support for Young Carers through connection and engagement.

“The Wooden Spoon funding enabled headsets to be used for calls and video sessions when keeping in touch with the Young Carers and families during



lockdown and for those who are still shielding. The headsets enabled conversations to remain private and confidential whilst staff and families adjusted to the new home working environment. They have also meant some Young Carers who don't usually attend workshops have been able to join in. All have enjoyed the sessions and it has kept them connected and engaged.” Kelli Gardner, Head of Children and Young People Services, Imago

**The Larder Kitchen, Livingstone Scotland** – Wooden Spoon helped The Larder Kitchen deliver freshly cooked hot meals every day during the pandemic throughout West Lothian to families experiencing the most difficulty, to help provide a healthier lifestyle for children



during the lockdown. The Larder has already provided over 71,000 meals along with training opportunities for over 100 young people with a range of disabilities including Asperger's, ADHD, poor mental health and learning disabilities. Project Co-ordinator, Debbie Joy said recently, “Children we are supporting are living in families that have lost their jobs and have no income while awaiting benefits. Many are also living in families that are struggling with poor mental

health and other disabilities. When our drivers walk away from those doors every week they

# Wooden Spoon Society

## Trustees' Report for the year ended 31 March 2021

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have the satisfaction of knowing they are leaving each child and their family with a full belly and smiles on their faces”.

### Briardale House, Northumberland – A relaxing space for the community

Briardale House has substantial outside space which is being used to improve the mental health of its centre users and the wider community.

They have a specific area that Wooden Spoon funding helped them turn into 'The Happy Place', a quiet area surrounded by trees, flora & fauna.

By providing a safe space, the project engages people in workshops and activities that reduce social isolation, and breakdown any negative stigma associated with mental health support.

“Thanks to Wooden Spoon, we now have a relaxing space for the whole community to enjoy. The Happy Place has been designed to provide a safe and relaxing space where people can come and sit, think and quietly meditate. In a time where there are so many challenges to face, safe spaces such as these are invaluable in supporting the positive mental health of local residents”



For more information on projects funded, visit [woodenspoon.org.uk](http://woodenspoon.org.uk)

# Wooden Spoon Society

## Trustees' Report for the year ended 31 March 2021

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### Fundraising

The Charity's primary income sources in this financial year include:

**Subscriptions:** We enjoy the support of around 7,000 members who donate an annual subscription to the Charity. This significant regular giving every year supports the Charity's work and particularly in this financial year where event fundraising has been severely impacted. Members receive Spoonews (our in-house magazine) twice per year, invitations to regional and national events when staged, the opportunity to win national and international rugby tickets and the opportunity to wear the Charity's distinctive tie or broach in the colours of the England, Scotland, Wales and Ireland rugby teams.

**Campaign and Donations:** A successful Christmas Campaign from our loyal supporters has helped to maintain the level of donations in this challenging year. Donations remain at the pre-pandemic level and the generous support of major donors has allowed continued support of the Charity's work and project grant giving.

**Grants:** The Charity has utilised the furlough scheme introduced by the Government in April 2020 and continues to claim under the scheme for one third of its current staff.

**Events:** The Charity's ability to stage events in the financial year has been severely compromised by Public Health advice. Fundraising has continued at a local level with virtual challenges and individual pursuits. There were no national or sporting events in the year. In prior years the majority of the Charity's fundraising has been derived from events which are also used to recruit new members. Events include sporting dinners and lunches with the frequent help of high-profile members of the rugby community, golf days and a variety of testing physical challenges. Our objective is always to maximise the funds generated at each event and the vast majority of our events are run by the regional volunteer committees whose hard work and commitment are at the heart of the Charity. Their enthusiasm and imagination in this difficult year has enabled some limited local fundraising within permitted guidelines.

**Corporate Engagement:** Our engagement continues with the corporate community. Our longest-standing corporate supporter is FedEx Express UK Transportation Ltd 'FedEx' (formerly TNT UK Ltd), a company that for 23 years has fully embraced the Charity through its corporate and social responsibility programme. FedEx have raised £4.6m over the years for the Charity.

Rugbytots started supporting the Charity in 2014, with a total support in excess of £250,000 to date. The biennial fundraising activity with Rugbytots is expected to take place in the coming year.

We are enormously grateful to FedEx, Rugbytots and all of the other corporate supporters and their employees and associates for their hard work and generosity.

**Foundations:** The Charity has received funds from a foundation and a family trust in the year. The foundation income is to fund future years' programmes in education.

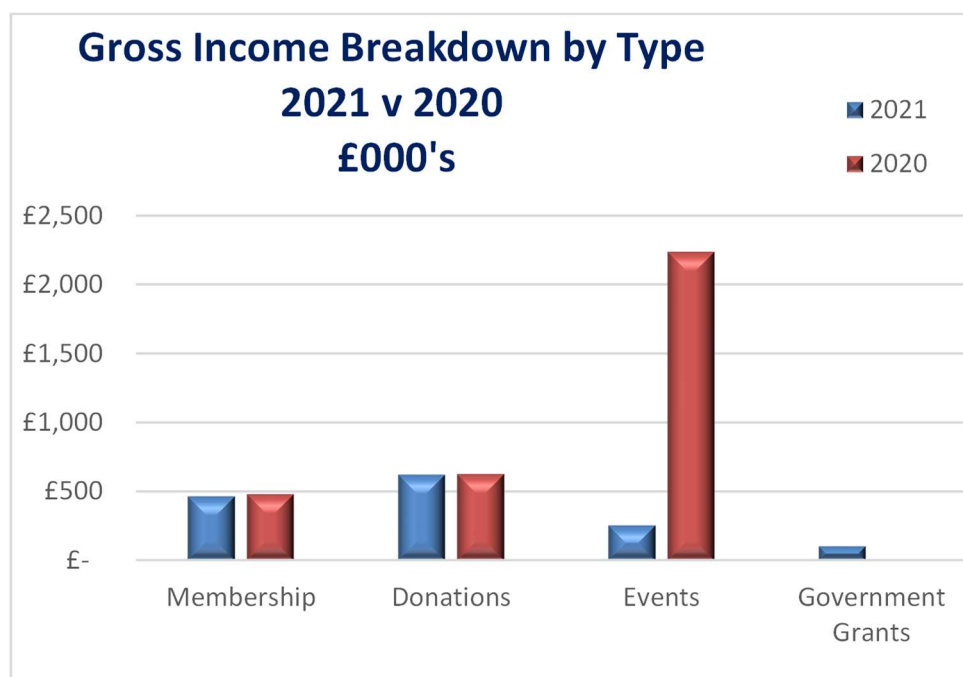
**Donated Goods and Services:** The Charity receives donations of goods and services from both corporate and individual supporters. We are very grateful to all donors and in particular to FedEx for providing their services on a pro bono basis.

# Wooden Spoon Society

## Trustees' Report for the year ended 31 March 2021

### Financial performance for the year ended 31 March 2021

The Charity suffered a steep fall in gross income for the year of 56% to £1,451,090 (2020 : £3,357,000) . This was mainly a result of the impact of Covid-19 restrictions on the ability to hold fundraising events, resulting in a fall in events income of £1,979,381 from £2,235,570 in 2020 to £256,189 in the current year. The Charity responded rapidly with a suite of changes to working practices and staffing as set out in the Operational Review on page 25. These changes resulted in a reduction in head office costs of £367,283 together with the reduction in the direct event costs of £823,730 as a result of the dramatic fall in this activity. The overall reduction in costs was by £1,191,013, to £625,098 (2020 : £1,816,111).



Despite the difficult conditions and, as a result of the cost reduction actions noted above, the Charity was able to cover its operating costs for the year. Expenditure on charitable activities has been able to continue at a high level supported in part by the reserves brought forward. After accounting for the spending on charitable activities of £967,670. (2020 : £1,436,475) Wooden Spoon ended the year with an overall deficit of £141,678 (2020 : surplus £104,414). This deficit represents the utilisation of prior year brought forward reserves.

The Charity in prior years has relied heavily on its regional and nationally organised fundraising events for its income. The absence of these fundraising events in the year has resulted in a slight reduction in our membership income, reflecting the inability to sign new members in the year at events.

Regional volunteers have worked hard to maintain fundraising through virtual challenges and outdoor events as permitted.

The Charity will continue with a clear goal to further improve the margin on its total income

# Wooden Spoon Society

## Trustees' Report for the year ended 31 March 2021

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through a combination of tight cost control and a focus on growing higher margin sources of revenue.

### Operational Review

As the year commenced the Charity had already taken significant steps to respond to the Covid-19 pandemic. A scheduled IT upgrade was accelerated in March 2020 providing laptops and services to allow staff to work from home. The Charity was able to operationally manage all continuing areas of activity using the remote services introduced and video conferencing to schedule regular management and team calls. Throughout the year all of the Charity's management and internal controls were maintained.

Our staff well-being remained of highest importance and equipment to ensure their health and safety at home was provided alongside regular team updates and continued provision of an employee counselling service.

The office lease in Fleet ended in July 2020 and within the same building the Charity secured a one person office space providing the business address, postal service and telephone system. This has led to an occupancy cost annual saving of £56k.

The Charity utilised the Government furlough scheme throughout the year with an incoming grant of £101k. Regrettably one senior position was made redundant in the year and the Charity adjusted its work approach managing the activities across a smaller working team. The year concluded with three out of nine staff remaining on the Government furlough scheme.

Plans remain in place to bring staff back from furlough as event activity restarts whilst organising the team to remain as efficient as possible. The overall aim will be to return to raising funds at pre-Covid levels but to continue to build on the efficiencies learnt in this pandemic period and reflect in a continuing reduced cost base.

Our regions continued to adapt to the situation and the use of video conferencing has improved communication, with twice yearly update calls taking place successfully. As the year has progressed prior plans were continued to revive a number of regions in need of committee members. A positive outcome has been seen with new engagement and activity taking place in the Durham, Essex and Bristol, Bath and Somerset regions. Providing support to the regions remains a high priority and the staff at head office have continued to help support and develop innovative ways to assist fundraising and volunteers.

HRH The Princess Royal continues to generously give her time to the Charity. Unfortunately planned lunch events could not proceed because of the pandemic, but HRH The Princess Royal kindly agreed to appear in a video message of support which we were able to share with our members.

In this very difficult year we appreciate greatly the support from our corporate partners, notwithstanding challenging business conditions they face. This includes our long standing support from FedEx and our partnership with Irwin Mitchell, a legal services firm who have provided sponsorship and corporate support.

# Wooden Spoon Society

## Trustees' Report for the year ended 31 March 2021

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### Outlook and Plans for the Future

#### Business Strategy

The impact of the pandemic will be felt for many years but in response to this unprecedented situation the Charity has been looking to the future and developed a new strategy for the organisation for the three years to 2024.

The Business Strategy has set out three key priorities:-

#### Priority One

To raise more funds and help more children and young people.

#### Priority Two

To respond to the evolving need of our beneficiaries and evidence our impact.

#### Priority Three

We will expand our position as a leading voice amongst rugby charities.

As for many organisations the financial year has been overshadowed and impacted by the Covid-19 global pandemic. The Charity's fundraising opportunities have been severely limited and, whilst this has been a difficult period, as we move forward we will remain focussed on the priorities outlined above.

We are determined to learn from the experience over the last year and will target our focus on fundraising to ensure we can maximise our impact from charitable giving. We have amended and improved operations and will retain the efficiencies achieved over the last year. The aim is to maintain a lower cost base and be in an even stronger position than in the past.

The Charity will remain focussed on membership, donations and assisting regions and will continue with the more effective communication channels developed in the pandemic.

The British Lions tour of South Africa is set to take place in July 2021 and the Charity is one of the small number of selected charity partners for the tour. We are extremely grateful to be placed in this excellent promotional position as sporting events across the globe begin to re-commence.

With the benefit of a loyal membership, the dedication of its regional volunteers and the support and guidance of the Trustees, the Charity will continue to hold true to its vision, despite the challenges set by the pandemic. Children and young people will continue to benefit from the Charity's support throughout the coming year and beyond.

# Wooden Spoon Society

## Trustees' Report for the year ended 31 March 2021

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### Reserves Policy

The Charity's objective is to donate its surplus over the medium term, subject to maintaining reserves in accordance with good accounting and business practices. The Council is aware of the Charity Commission's guidance concerning reserves policies. The policy is reviewed on an annual basis and the trustees, in the prior year, updated the policy relating to unrestricted reserves to better reflect current best accounting practice, and to align the reserves policy more logically with the Charity's operations.

The major part of the Charity's unrestricted reserves are generated through regional activities. The Charity's policy has always been, and continues to be, to release such funds where possible for grants to charitable projects in the financial year following that in which they were raised. The Trustees have previously considered that the reserve policy should explicitly recognise this practice and the reserve policy now sets a target level of free unrestricted reserves at the year end date, of an amount equal to the unrestricted funds raised through the regional network in the year ending on that date.

The Trustees consider that this policy provides an amount of year end reserves of a scale which should permit the Charity to continue its normal style of operation, whilst not being an excessive restriction on the swift deployment of charitable funds to public benefit. This has been demonstrated in the year with the emergency funding to charities providing services to the community in the Covid-19 pandemic.

**Restricted Funds:** The reserve covers all funds received by the Charity for named specific purposes that have yet to be spent.

**Unrestricted Funds:** The reserve represents the funds available to the Charity for investment in new charitable projects without restriction.

The aim of the Charity was to contribute to unrestricted reserves by £241,918 in the year and the target was surpassed by £454,712 which will be carried forward and used in charitable activities in 2021.

The table shows the value of these reserves at the end of the financial year.

	31 March 2021 £	31 March 2020 £
Restricted Funds	141,646	85,694
Unrestricted Funds	982,926	1,180,556
	<b>1,124,572</b>	<b>1,266,250</b>

Free reserves which represent unrestricted reserves less fixed assets at the year end total £960,522.

The Trustees consider the financial position of the Charity to be satisfactory and are of the view that the Charity is financially secure and is a going concern.

# Wooden Spoon Society

## Trustees' Report for the year ended 31 March 2021

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### **Auditor**

Crowe U.K. LLP have indicated their willingness to continue in office.

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

### **By order of the Council of Trustees,**

The annual report has been approved by the Council of Trustees and signed on its behalf by:

*Quentin Smith*

Quentin Smith  
Chairman  
19th July 2021

# Wooden Spoon Society

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## Statement of Trustees' responsibilities

The Trustees (who are also Directors of Wooden Spoon Society for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions, disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Disclosure of Information to Auditors

Insofar as each of the Trustees and Directors of the charity at the date of approval of this report is aware there is no relevant audit information (information needed by the charity's auditor in connection with preparing the audit report) of which the charity's auditor is unaware. Each Trustee/Director has taken all of the steps that he/she should have taken as a Trustee/Director in order to make himself/herself aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

## By order of the Council

*Quentin Smith*

Quentin Smith  
Chairman  
19th July 2021

## Independent Auditor's Report to the Trustees of Wooden Spoon Society

### Opinion

We have audited the financial statements of Wooden Spoon Society for the year ended 31 March 2021 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities and Trustee Investments (Scotland) Act 2005 and Regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (amended).

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise

explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

## **Matters on which we are required to report by exception**

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

## **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 29, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## **Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the completeness and accuracy of income, grants payable to third parties and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management about their own identification

# Wooden Spoon Society

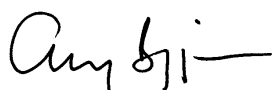
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and assessment of the risks of irregularities, designing audit procedures over income and grant expenditure, sample testing on the posting of journals, reviewing accounting estimates for biases and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

## **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Guy Biggin, Senior Statutory Auditor,  
for an on behalf of  
Crowe U.K. LLP  
Statutory Auditor  
4<sup>th</sup> Floor, St James House, St James Square, Cheltenham,  
Gloucestershire, GL50 3PR**

Date: 20 July 2021

# Wooden Spoon Society

## Statement of Financial Activities Including Income and Expenditure Account for the year ended 31 March 2021

### Statement of Financial Activities

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
<b>INCOME</b>					
Membership, Donations and Legacies	1	1,151,348	40,016	1,191,364	1,111,539
<i>Income from other trading activities</i>					
Income from events	2	226,770	29,419	256,189	2,235,570
Investment income		3,537	-	3,537	9,891
<b>Total Income</b>		<b>1,381,655</b>	<b>69,435</b>	<b>1,451,090</b>	<b>3,357,000</b>
<b>EXPENDITURE</b>					
<i>Cost of raising funds</i>					
Membership, Donations and Legacies	3	397,621	-	397,621	234,527
Cost of events	4	227,477	-	227,477	1,581,584
		625,098	-	625,098	1,816,111
<i>Expenditure on Charitable activities</i>					
	5	930,316	37,354	967,670	1,436,475
<b>Total Expenditure</b>		<b>1,555,414</b>	<b>37,354</b>	<b>1,592,768</b>	<b>3,252,586</b>
Net (Expenditure) / Income		(173,759)	32,081	(141,678)	104,414
Transfers between Funds	13,14	(23,871)	23,871	-	-
<b>Net Movement in Funds</b>		<b>(197,630)</b>	<b>55,952</b>	<b>(141,678)</b>	<b>104,414</b>
<b>Reconciliation of Funds</b>					
Total funds brought forward 1 April 2020		1,180,556	85,694	1,266,250	1,161,836
<b>Total funds carried forward at 31 March 2021</b>	13,14	<b>982,926</b>	<b>141,646</b>	<b>1,124,572</b>	<b>1,266,250</b>

The notes on pages 37 to 51 form part of these financial statements.

# Wooden Spoon Society

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## Charity Balance Sheet as at 31 March 2021

Company number: 1847860

	Notes	2021 £	2020 £
<b>Fixed Assets</b>			
Tangible Assets	9	22,401	16,972
Investment		3	3
<b>Total Fixed Assets</b>		<u>22,404</u>	<u>16,975</u>
<b>Current Assets</b>			
Debtors	10	18,822	158,886
Cash at Bank and in hand		<u>2,016,943</u>	<u>2,355,932</u>
<b>Total Current Assets</b>		<u>2,035,765</u>	<u>2,514,818</u>
<b>Liabilities</b>			
Creditors falling due with one year	11	(933,597)	(1,265,543)
<b>Net Current Assets</b>		<u>1,102,168</u>	<u>1,249,275</u>
<b>Net Assets</b>		<u>1,124,572</u>	<u>1,266,250</u>
<b>The funds of the charity:</b>			
Restricted Funds	13	141,646	85,694
Unrestricted Funds	14	982,926	1,180,556
<b>Total charity funds</b>	15	<u>1,124,572</u>	<u>1,266,250</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The financial statements on pages 34 to 51 were authorised and approved by the Council on 19th July 2021 and were signed on its behalf by:

*Quentin Smith*

Quentin Smith  
Chairman

# Wooden Spoon Society

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## Statement of Cash Flows for the year ended 31 March 2021

	Notes	2021 £	2020 £
Cash (used in)/generated from operating activities	21	(330,669)	437,126
<b>Cash flow from investing activities</b>			
Interest Income		3,537	9,154
Purchase of tangible fixed assets		(11,857)	(18,003)
<b>Cash used in investing activities</b>		<b>(8,320)</b>	<b>(8,849)</b>
(Decrease) / Increase in cash and cash equivalents in the year		(338,989)	428,277
Cash and cash equivalents at the beginning of the year		2,355,932	1,927,655
<b>Total cash and cash equivalents at the end of the year</b>		<b>2,016,943</b>	<b>2,355,932</b>

# Wooden Spoon Society

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## Principle Accounting Policies for the year ended 31 March 2021

### Charity Information

The charity is a private company limited by guarantee (company no. 1847860) and a registered charity in England and Wales (charity no. 326691), and in Scotland (Scottish registered charity no. SC039247) which is incorporated and domiciled in the UK. The address of the registered office is Sentinel House, Harvest Crescent, Fleet, England, GU51 2UZ.

### Accounting policies

#### Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Accounts (Scotland) Regulation 2006 and the Companies Act 2006.

Wooden Spoon Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### Preparation of the accounts on a going concern basis

The Charity reported a cash outflow of £330,669 for the year. The outflow primarily relates to continuing project grants. The project grant commitments are recognised at the time that Trustees agree the support. The Trustees are of the view that the Charity is financially secure and that on this basis the Charity is a going concern. The trustees have considered the adverse impact of the Covid-19 epidemic in reaching this conclusion. In particular, they have noted the following :

- the remedial actions taken to reduce costs , including the use of the Furlough Scheme, has brought current running costs down to a level that is covered by continuing membership subscriptions,
- the substantial level of free reserves carried forward will be continually monitored to ensure that the future awarding of project grants takes into account the financial position of the Charity, as the impact of the Covid-19 enters a second year.

#### Group Financial Statements

The Charity has a wholly owned subsidiary WSS Events Ltd. The financial statements to 31 March 2021 and 2020 have been prepared as a single entity as the subsidiary has been dormant.

## Principle Accounting Policies for the year ended 31 March 2021

### **Income**

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met and it is probable the income will be received and the amount can be measured reliably.

Income comprises membership, donations, income receivable from events held during the year and interest receivable. Donations are recognised when received and comprise amounts received which are not connected to fundraising events. All other income is accounted for on a receivable basis. Income principally arises within the United Kingdom. Related gift aid is recognised when a donation is received.

Income from grants, including government grants, whether 'capital' grants or 'revenue' grants, is recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

### **Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the supporter is not recognised. Please refer to the Trustees' annual report for more information.

Donated professional services and donated facilities are valued on the basis of the amount the Charity would have been willing to pay to obtain the services on the open market; a corresponding amount is then recognised as expenditure in the same period.

### **Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the Bank.

### **Restricted Funds**

Restricted funds are those funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for a particular purpose. The details of which are set out in the notes to the accounts.

### **Unrestricted funds**

Unrestricted funds comprise accumulated surpluses and deficits on general funds. They are available for use at the discretion of the Council in furtherance of the objectives of the Charity.

# Wooden Spoon Society

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## Principle Accounting Policies for the year ended 31 March 2021

### Charitable Activities

Charitable activities comprise grants and donations paid or committed to charitable projects. Committed charitable expenditure shown in note 11 represents the total value of the charitable projects for which approval has been granted. Payment of funds to the beneficiary organisation is contingent on specific performance criteria being met. When grant applications are approved by the Trustees the grant and a grant letter is issued to a beneficiary organisation and the Charity recognises a liability for the amount approved.

### Raising Funds

Fundraising and costs of fund raising include the expenses of fundraising events, promotional activities, staff and other costs directly involved in the relevant activity.

### Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay. Costs have been attributed to one of the financial categories of expenditure in the Statement of Financial Activities (SOFA).

### Governance costs

Governance costs relate to the compliance with constitutional and statutory requirements and included within support costs.

### Apportionment of costs

Where costs cannot be directly attributed to a particular heading, they have been apportioned to each functional category of expenditure. The allocation is based on several criteria including an assessment of time spent.

### Pension contributions

Pension contributions are made to either the employees' group arranged Auto Enrolment scheme, the staff members own pension scheme or cash for the employee to make their own pension contributions. The amount charged to the Statement of Financial Activities in respect of pension costs is the contributions payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the balance sheet.

### Tangible fixed assets

Tangible fixed assets are stated at cost, net of depreciation and any provision for impairment. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset to its estimated residual value on a straight line basis over its expected useful life, as follows:-

Other equipment	33 1/3%
Computer equipment	33 1/3%

Assets costing less than £500 are not capitalised.

## Principle Accounting Policies for the year ended 31 March 2021

### **Investments**

Fixed asset investments are stated at cost. Provision is made for any impairment in the value of fixed asset investments.

### **Stock**

Merchandise is expensed at the time of purchase and no stock value is maintained on the Balance Sheet.

### **Irrecoverable VAT**

All irrecoverable VAT on revenue costs is charged to the statement of financial activities.

### **Debtors**

Trade debtors, other debtors and accrued income are recognised at the settlement amount. Prepayments are valued at the amount prepaid net of any discount.

### **Creditors**

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and measured or estimated reliably. Creditors are normally recognised at their settlement amount after any trade discounts are due.

### **Cash and cash equivalents**

Cash is represented by cash in hand and immediately accessible deposits with financial institutions.

# Wooden Spoon Society

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## Notes to the Financial Statements for the year ended 31 March 2021

Detailed below is the breakdown of the Income and Expenditure expended by the Charity in the various areas of operation. Further breakdown of the staff and support costs, with the allocation to different activities is detailed in the subsequent pages.

<b>Note 1</b>	<b>Membership, Donations and Legacies</b>	<b>2021 Total £</b>	<b>2020 Total £</b>
	Membership	464,593	488,434
	Donations	622,497	604,346
	Government Grants - CJRS scheme	101,810	-
	Gifts in Kind	2,464	18,759
		<u>1,191,364</u>	<u>1,111,539</u>

<b>Note 2</b>	<b>Income from other trading activities</b>	<b>2021 Total £</b>	<b>2020 Total £</b>
	Income from Events	256,189	2,235,570
		<u>256,189</u>	<u>2,235,570</u>

# Wooden Spoon Society

## Notes to the Financial Statements for the year ended 31 March 2021

### Events and Other Activities

Note 3	Cost of raising funds	Staff Note 6 £	Support Note 7 £	Other £	2021 Total £	2020 Total £
		274,824	70,011	52,786	397,621	234,527

Note 4	Cost of Events	Notes	Staff Note 6 £	Support Note 7 £	Other £	2021 Total £	2020 Total £
	Events Costs		13,804	33,525	82,082	129,411	1,410,205
	Administration Costs		32,396	25,608	3,275	61,279	142,430
	Governance Costs	8	12,927	23,860	-	36,787	28,949
			59,127	82,993	85,357	227,477	1,581,584

Note 5	Cost attributed to Charitable activities	Staff Note 6 £	Support Note 7 £	Charitable Activities £	2021 Total £	2020 Total £
		71,360	540	895,770	967,670	1,436,475

All grants have been made to institutions.

Significant grants made in the year are set out below:-

HITZ	£80,000	Education Skills & Training
Beechbrae SCIO	£25,000	Specialist Equipment & Facilities
Kidney Kids Scotland	£25,400	Specialist Equipment & Facilities
The Forest School	£31,424	Outdoor Space and Playgrounds
Waterside Centre Cafe	£85,000	Specialist Equipment & Facilities
Gelli Primary School	£25,000	Outdoor Space and Playgrounds
The Wooden Spoon Welcome Hub	£35,000	Specialist Equipment & Facilities
Dandelion Time	£26,000	Specialist Equipment & Facilities
Mission Employable	£30,000	Specialist Equipment & Facilities

# Wooden Spoon Society

## Notes to the Financial Statements for the year ended 31 March 2021

### Note 6 Staff Costs

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Membership and Fundraising	274,824	155,620
Events Costs	13,804	280,980
Administration Costs	32,396	65,806
Governance Costs	12,927	1,730
Charitable Activities	71,360	76,195
Total Staff Costs	<u>405,311</u>	<u>580,331</u>

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Salaries	348,858	494,801
Social Security Costs	32,048	52,883
Pension Costs	17,055	24,247
Other Benefits	7,350	8,400
	<u>405,311</u>	<u>580,331</u>

The average number of people employed by the Charity during the year was as follows;

	<b>2021</b>	<b>2020</b>
Charitable Activities	1	1
Events and Fundraising Activities	8	12
Administration and Governance	2	2
	<u>11</u>	<u>15</u>

	<b>2021</b>	<b>Restated 2020</b>
Employees within the Charity received emoluments		
£80,000 - £90,000	1	1
£60,000 - £70,000	-	1

The total employee benefits of the key personnel of the Charity were £206,845 (2020: £279,954). During 2021 the key personnel included the Chief Executive Officer, the Chief Operating Officer and the Director of Finance. During 2020 the key personnel included the above and the Director of Marketing.

No Trustee received any emoluments during the year ended 31 March 2021 (2020: £nil). During the year expenses totalling £184 were incurred by two Trustees (2020: £3,414 by two Trustees) which mainly relate to travel.

The Charity provides a contribution to the pension schemes of all staff. In the current financial year £17,055 has been paid (2020: £24,247).

One member of staff was made redundant in the year at a cost of £3,228 (2020: £5,698). No ex-gratia payments were made in the year (2020 : £4,630).

# Wooden Spoon Society

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## Notes to the Financial Statements for the year ended 31 March 2021

### Note 7 Support Costs

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Membership and Fundraising	70,011	14,725
Events Costs	33,525	220,332
Administration Costs	25,608	69,410
Governance Costs	23,860	27,219
Charitable Activities	540	13,639
Total Support Costs	<u>153,544</u>	<u>345,325</u>

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Rent, Repairs and Maintenance	26,541	63,078
Office Costs	29,057	48,202
Communications	13,780	117,091
Operational Expenses	20,954	32,868
Depreciation	6,428	2,531
Professional Fees	24,135	38,305
Other Support Costs	32,649	43,250
	<u>153,544</u>	<u>345,325</u>

Support Costs incurred in the operation of the Charity are detailed above. These costs are apportioned to each category of expenditure. The apportionment is based on the people/time committed to delivering the income related to these categories and apportioned to reflect the activity

FedEx provide delivery services on a pro bono basis and the market value of these services is included above and has also been included in income to recognise these services were kindly donated free of charge.

### Note 8 Governance Costs

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Auditors - Fees	23,676	23,805
Trustee Travel Expenses	184	3,414
	<u>23,860</u>	<u>27,219</u>

No legal and professional costs were incurred in connection with Governance matters during the year.

# Wooden Spoon Society

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## Notes to the Financial Statements for the year ended 31 March 2021

<b>Note 9</b>	<b>Tangible Fixed Assets</b>	<b>Equipment</b>	<b>Computer equipment</b>	<b>Total</b>
		<b>£</b>	<b>£</b>	<b>£</b>
	<b>Cost</b>			
	At 1st April 2020	25,190	15,669	40,859
	Additions in the year	-	11,857	11,857
	Disposals in the year	(20,815)	(1,200)	(22,015)
	At 31st March 2021	<u>4,375</u>	<u>26,326</u>	<u>30,701</u>
	<b>Accumulated depreciation</b>			
	At 1st April 2020	22,423	1,464	23,887
	Charge for the year	1,062	5,366	6,428
	Disposals in the year	(20,815)	(1,200)	(22,015)
	At 31st March 2021	<u>2,670</u>	<u>5,630</u>	<u>8,300</u>
	<b>Net book values</b>			
	<b>At 31st March 2021</b>	<u><b>1,705</b></u>	<u><b>20,696</b></u>	<u><b>22,401</b></u>
	At 31st March 2020	<u>2,767</u>	<u>14,205</u>	<u>16,972</u>

### **Note 10 Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade Debtors	3,946	44,722
Other Debtors	1,370	13,791
Accrued Income	-	46,627
Prepayments	<u>13,506</u>	<u>53,746</u>
	<u><b>18,822</b></u>	<u><b>158,886</b></u>

# Wooden Spoon Society

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## Notes to the Financial Statements for the year ended 31 March 2021

### Note 11 Creditors

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade Creditors	8,828	33,300
Other Creditors	2,098	866
Social Security and Taxes	10,468	15,759
Accruals	33,202	60,269
Committed Charitable Expenditure	798,651	1,004,469
Deferred Income	80,350	150,880
	<u>933,597</u>	<u>1,265,543</u>

### Reconciliation of Grants Payable

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Commitments at 1 April 2020	1,004,469	769,904
Grants and donations approved in the year	957,891	1,382,472
Grants and donations paid in the year	(1,100,081)	(1,109,322)
Grants withdrawn in the year	(63,628)	(38,585)
<b>Commitments at 31 March 2021</b>	<u>798,651</u>	<u>1,004,469</u>

All grant commitments are expected to be paid within one year.

### Note 12 Deferred Income

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
At 1st April 2020	150,880	293,721
Amount Received in year	80,350	150,880
Income utilised in year	(150,880)	(293,721)
<b>At 31st March 2021</b>	<u>80,350</u>	<u>150,880</u>

Deferred income has arisen as there are events which are taking place in the financial year to 31 March 2022 for which some revenue has been received in the current year.

# Wooden Spoon Society

## Notes to the Financial Statements for the year ended 31 March 2021

### Note 13 Restricted Funds

	Balance at	Income	Expenditure	Transfer	Balance at
	1st April 2020			between	31st March
	£	£	£	funds	2021
				£	£
Community	(7,606)	-	-	7,606	-
Northumberland Region - 'Stay Strong Stu	65,000	8,000	-	-	73,000
Northampton Region - Rushton	20,300	-	-	19,928	40,228
Pointer Family Trust - Sheiling	-	25,000	-	-	25,000
Other restricted Funds	8,000	36,435	(37,354)	(3,663)	3,418
Total Restricted funds	85,694	69,435	(37,354)	23,871	141,646

### Comparative Figures for 2020

Restricted Funds	Balance at	Income	Expenditure	Transfer	Balance at
	1st April 2019			between	31st March
	£	£	£	funds	2020
				£	£
Community	26,501	112,085	(146,192)	-	(7,606)
Other restricted Funds	93,300	-	-	-	93,300
Total Restricted funds	119,801	112,085	(146,192)	-	85,694

### Other Restricted Funds

During the year the Charity has received a number of restricted donations where the funds will be applied to the specific requirements of the donor or their representatives.

Northumberland Region - 'Stay Strong Stu': to provide regional facilities for children with disability granted from a charity raising funds in memory of Stu Riley a former rugby player.

Northampton Region – Rushton: regional donation for a new special school Rushton Academy which is expected to open in September 2021.

Pointer Family Trust - Sheiling: to provide a sensory garden for the The Sheiling Special Education Trust based at Ringwood providing education and stay facilities for children with disabilities from Hampshire, Dorset and across the UK. The sensory garden installation took place in June 2021.

A transfer of funds from unrestricted to restricted was made in the year to represent 3 projects which had not been brought forward as restricted. A transfer has occurred from restricted funds for the purchase of capital equipment, on purchasing and capitalising these items the restriction has been fulfilled.

# Wooden Spoon Society

## Notes to the Financial Statements for the year ended 31 March 2021

### Note 14 Unrestricted Funds

	Balance at 1st April 2020	Income	Expenditure	Transfer between funds	Balance at 31st March 2021
	£	£	£	£	£
Unrestricted	1,180,556	1,381,655	(1,555,414)	(23,871)	982,926
Total Unrestricted funds	1,180,556	1,381,655	(1,555,414)	(23,871)	982,926

### Comparative Figures for 2020 Unrestricted Funds

	Balance at 1st April 2019	Income	Expenditure	Transfer between funds	Balance at 31st March 2020
	£	£	£	£	£
Unrestricted	431,471	3,244,915	(3,106,394)	610,564	1,180,556
Designated	610,564	-	-	(610,564)	-
Total Unrestricted funds	1,042,035	3,244,915	(3,106,394)	-	1,180,556

This represents the amount available to be donated or expended at the discretion of the Trustees, for purposes consistent with the Charity's charitable aims.

### Note 15

Analysis of Net Assets Between Funds	Tangible fixed assets	Net current assets	Total
	£	£	£
<b>Restricted Funds</b>			
Community	-	-	-
Other restricted funds	-	141,646	141,646
<b>Unrestricted Funds</b>			
General Fund	22,404	960,522	982,926
<b>Net Assets</b>	22,404	1,102,168	1,124,572

### Comparative Figures for 2020

Analysis of Net Assets Between Funds	Tangible fixed assets	Net current assets	Total
	£	£	£
<b>Restricted Funds</b>			
Community	-	(7,606)	(7,606)
Other restricted funds	-	93,300	93,300
<b>Unrestricted Funds</b>			
General Fund	16,972	1,163,581	1,180,553
<b>Net Assets</b>	16,972	1,249,275	1,266,247

### Note 16 Donated Goods and Services

Donations in kind are included in income when the benefit to the Charity is reasonably quantifiable and measurable. They are valued by the Trustees at the amount the Charity would have been willing to pay for the goods or services on the open market.

The donations in kind received in the year recognised in the statement of financial activities within donations totalled £2,464 (2020: £18,759).

## Notes to the Financial Statements for the year ended 31 March 2021

These represented postal delivery services of £2,464 (2020: £9,375) included in the Cost of Raising Funds and legal and professional services of £nil (2020: £9,384) included within Support Costs.

Donations in kind of time and services given to the Charity by all its volunteers and supporters are of great value. As the value of these services is not capable of quantification with reasonable certainty, no amounts have been included in the financial statements for these valuable contributions.

The Charity is extremely grateful for the support it receives from its numerous unpaid volunteers and other supporters.

### Note 17 Fixed Asset Investments

The Society has an investment of £2 being the share capital of WSS Events Ltd. The investment represents 100% of the ordinary share capital of WSS Events Limited (a company registered in England and Wales) comprising two ordinary shares of £1 each. WSS Events Ltd is dormant in 2020-21.

In previous years the Charity received a donation of shares in Esher rugby club; this asset is recorded as an investment at a notional value of £1.

### Note 18 Financial commitments

Grants made by the Charity are payments to third parties in the furtherance of the charitable objects of the Charity. In the case of a grant offer being made this is accrued once the recipient has been notified of the grant award and a grant letter issued. The notifications give the recipient a reasonable expectation that they will receive the grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the benefitting charity.

### Note 19 Legal status

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of a winding-up is limited to £1.

### Note 20 Related Party Transactions

Trustees are deemed related parties to the Charity and as such reporting of donations made directly to the Charity is required. The Trustees are volunteers and donate their time at no cost to the Charity. There were donations of £40,000 (2020: £nil) received from 1 (2020: nil) trustee. Gift aid was also claimed on these donations.

# Wooden Spoon Society

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## Notes to the Financial Statements for the year ended 31 March 2021

**Note 21 i) Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Net Movement in funds	(141,678)	104,414
Add back depreciation Tangible Assets	6,428	2,532
Deduct interest income	(3,537)	(9,154)
Decrease in debtors	140,064	322,885
(Decrease)/increase in creditors	(331,946)	16,449
<b>Net Cash used in / provided by operating activities</b>	<b>(330,669)</b>	<b>437,126</b>

**ii) Analysis of Changes in net debt**

	<b>Balance at</b>	<b>Cashflows</b>	<b>At 31st</b>
	<b>1st April 2020</b>		<b>March 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cash at Bank</b>	<b>2,355,932</b>	<b>(338,989)</b>	<b>2,016,943</b>

# Wooden Spoon Society

## Notes to the Financial Statements for the year ended 31 March 2021

### Note 22

#### **Statement of Financial Activities**

**Including Income and Expenditure account  
for the year ended 31 March 2020**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2020 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME</b>			
<i>Membership, Donations and Legacies</i>	999,454	112,085	1,111,539
<i>Income from other trading activities</i>			
<i>Income from events and other activities</i>	2,235,570	-	2,235,570
<i>Investment income</i>	9,891	-	9,891
<b>Total Income</b>	<b>3,244,915</b>	<b>112,085</b>	<b>3,357,000</b>
<b>EXPENDITURE</b>			
<i>Cost of raising funds</i>			
<i>Membership, Donations and Legacies</i>	234,527	-	234,527
<i>Cost of Events and other activities</i>	1,575,892	5,692	1,581,584
	1,810,419	5,692	1,816,111
<i>Expenditure on Charitable activities</i>	1,295,975	140,500	1,436,475
<b>Total Expenditure</b>	<b>3,106,394</b>	<b>146,192</b>	<b>3,252,586</b>
<b>Net Income/Expenditure</b>	<b>138,521</b>	<b>(34,107)</b>	<b>104,414</b>
<i>Funds brought forward 1 April 2019</i>	1,042,035	119,801	1,161,836
<b>Funds carried forward at 31 March 2020</b>	<b>1,180,556</b>	<b>85,694</b>	<b>1,266,250</b>

### **Thank you**

Wooden Spoon thanks our volunteers, supporters and the rugby community who all work with us to help children and young people in the British Isles and Ireland aged up to 25 who are disadvantaged physically, mentally or socially.

### **Here are just some of them:**

Our Regional Volunteers

Our Corporate Supporters

Our Major Donors

Our Individual Donors

Our Challengers and Fundraisers

Our Business Partners