

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

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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

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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

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
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

Contact

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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	✓			
	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 14th 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.

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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

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Trustees' Report for the year ended 31 March 2021

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.

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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.

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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.

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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.

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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

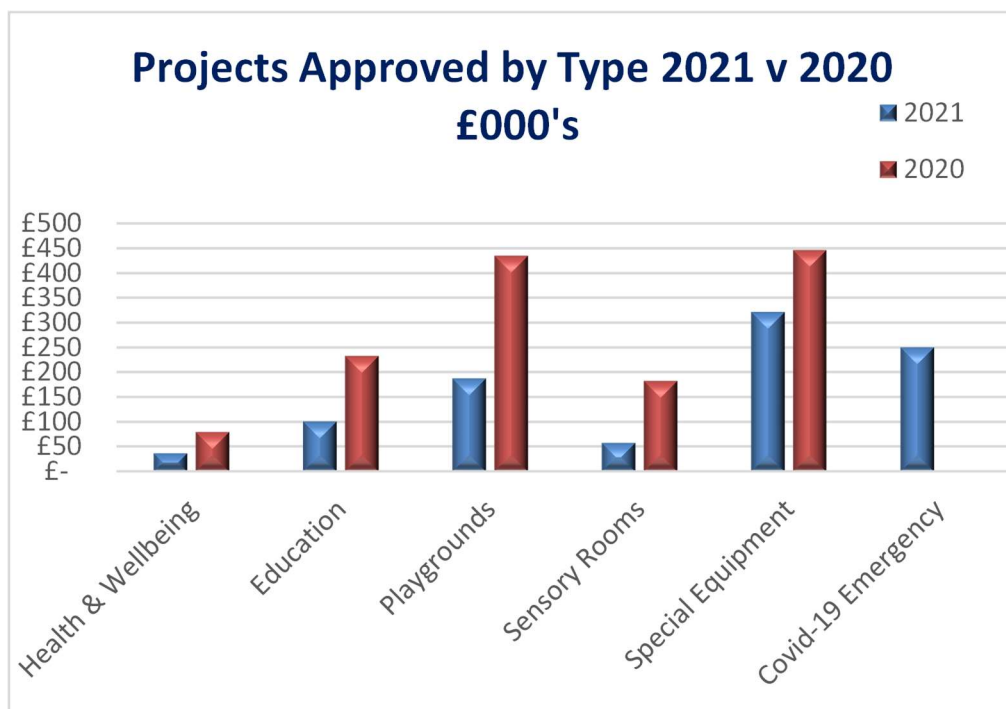
This year we extended our project criteria to fund charities affected by Covid-19 as demonstrated by the year on year expenditure charted below. All our regions were encouraged to identify suitable beneficiaries for this category and 82 projects were

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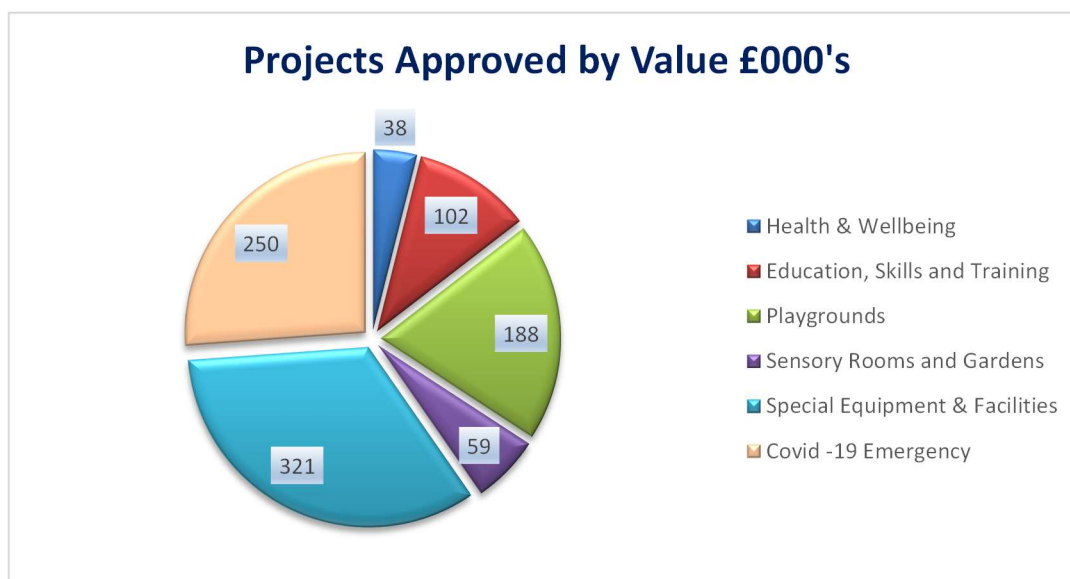
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supported in 35 regions.

Expenditure on Charitable Activities – Year on Year Comparison

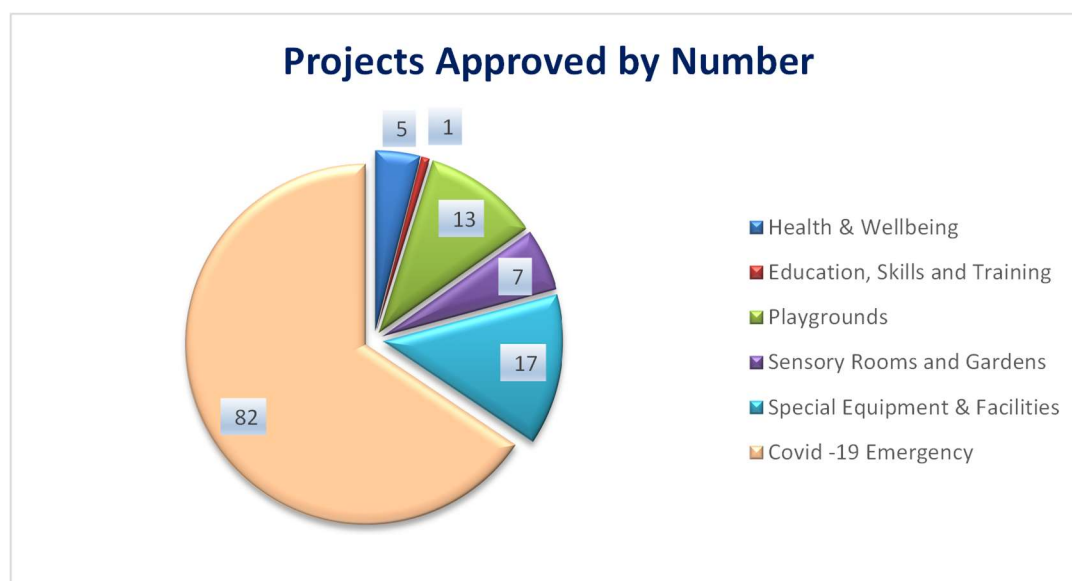


The value and approved number of grants made this year within each project category is illustrated in the charts below:



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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.

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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.

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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

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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.

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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.



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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.

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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

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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

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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.

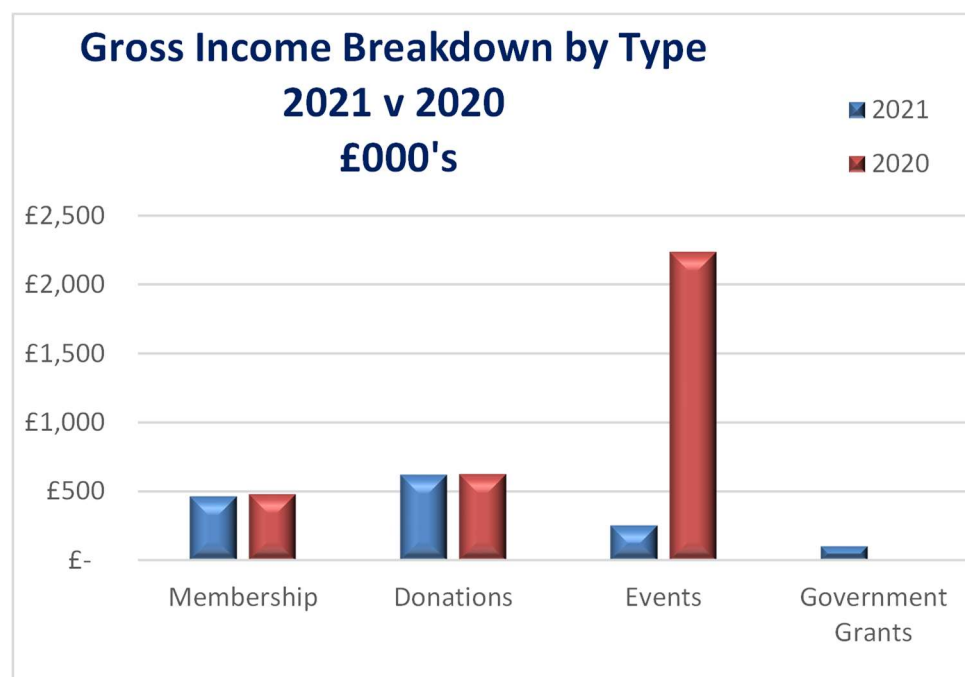
Donated Goods and Services: The Charity receives donations of goods and services from both corporate and individual supporters. We are very grateful to all donors and in particular to FedEx for providing their services on a pro bono basis.

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

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

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

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
	1,124,572	1,266,250

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

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

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. 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

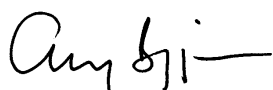
Wooden Spoon Society

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: 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 £
INCOME					
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
Total Income		1,381,655	69,435	1,451,090	3,357,000
EXPENDITURE					
<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
Total Expenditure		1,555,414	37,354	1,592,768	3,252,586
Net (Expenditure) / Income		(173,759)	32,081	(141,678)	104,414
Transfers between Funds	13,14	(23,871)	23,871	-	-
Net Movement in Funds		(197,630)	55,952	(141,678)	104,414
Reconciliation of Funds					
Total funds brought forward 1 April 2020		1,180,556	85,694	1,266,250	1,161,836
Total funds carried forward at 31 March 2021	13,14	982,926	141,646	1,124,572	1,266,250

The notes on pages 37 to 51 form part of these financial statements.

Wooden Spoon Society

Charity Balance Sheet as at 31 March 2021

Company number: 1847860

	Notes	2021 £	2020 £
Fixed Assets			
Tangible Assets	9	22,401	16,972
Investment		3	3
Total Fixed Assets		<u>22,404</u>	<u>16,975</u>
Current Assets			
Debtors	10	18,822	158,886
Cash at Bank and in hand		<u>2,016,943</u>	<u>2,355,932</u>
Total Current Assets		<u>2,035,765</u>	<u>2,514,818</u>
Liabilities			
Creditors falling due with one year	11	(933,597)	(1,265,543)
Net Current Assets		<u>1,102,168</u>	<u>1,249,275</u>
Net Assets		<u>1,124,572</u>	<u>1,266,250</u>
The funds of the charity:			
Restricted Funds	13	141,646	85,694
Unrestricted Funds	14	982,926	1,180,556
Total charity funds	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

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
Cash flow from investing activities			
Interest Income		3,537	9,154
Purchase of tangible fixed assets		(11,857)	(18,003)
Cash used in investing activities		(8,320)	(8,849)
(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
Total cash and cash equivalents at the end of the year		2,016,943	2,355,932

Wooden Spoon Society

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.

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

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.

Note 1	Membership, Donations and Legacies	2021 Total £	2020 Total £
	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>

Note 2	Income from other trading activities	2021 Total £	2020 Total £
	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

	2021	2020
	£	£
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	405,311	580,331

	2021	2020
	£	£
Salaries	348,858	494,801
Social Security Costs	32,048	52,883
Pension Costs	17,055	24,247
Other Benefits	7,350	8,400
	405,311	580,331

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

	2021	2020
Charitable Activities	1	1
Events and Fundraising Activities	8	12
Administration and Governance	2	2
	11	15

	2021	Restated 2020
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

Notes to the Financial Statements for the year ended 31 March 2021

Note 7 Support Costs

	2021	2020
	£	£
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	153,544	345,325

	2021	2020
	£	£
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
	153,544	345,325

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

	2021	2020
	£	£
Auditors - Fees	23,676	23,805
Trustee Travel Expenses	184	3,414
	23,860	27,219

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

Wooden Spoon Society

Notes to the Financial Statements for the year ended 31 March 2021

Note 9 Tangible Fixed Assets

	Equipment	Computer equipment	Total
	£	£	£
Cost			
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	4,375	26,326	30,701
Accumulated depreciation			
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	2,670	5,630	8,300
Net book values			
At 31st March 2021	1,705	20,696	22,401
At 31st March 2020	2,767	14,205	16,972

Note 10 Debtors

	2021	2020
	£	£
Trade Debtors	3,946	44,722
Other Debtors	1,370	13,791
Accrued Income	-	46,627
Prepayments	13,506	53,746
	18,822	158,886

Wooden Spoon Society

Notes to the Financial Statements for the year ended 31 March 2021

Note 11 Creditors

	2021	2020
	£	£
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

	2021	2020
	£	£
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)
Commitments at 31 March 2021	<u>798,651</u>	<u>1,004,469</u>

All grant commitments are expected to be paid within one year.

Note 12 Deferred Income

	2021	2020
	£	£
At 1st April 2020	150,880	293,721
Amount Received in year	80,350	150,880
Income utilised in year	(150,880)	(293,721)
At 31st March 2021	<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.

Notes to the Financial Statements for the year ended 31 March 2021

Note 13 Restricted Funds

	Balance at	Income	Expenditure	Transfer between funds	Balance at 31st March
	1st April 2020				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 between funds	Balance at 31st March
	1st April 2019				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.

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
	£	£	£
Restricted Funds			
Community	-	-	-
Other restricted funds	-	141,646	141,646
Unrestricted Funds			
General Fund	22,404	960,522	982,926
Net Assets	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
	£	£	£
Restricted Funds			
Community	-	(7,606)	(7,606)
Other restricted funds	-	93,300	93,300
Unrestricted Funds			
General Fund	16,972	1,163,581	1,180,553
Net Assets	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.

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

	2021	2020
	£	£
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
Net Cash used in / provided by operating activities	(330,669)	437,126

ii) Analysis of Changes in net debt

	Balance at 1st April 2020	Cashflows	At 31st March 2021
	£	£	£
Cash at Bank	2,355,932	(338,989)	2,016,943

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**

	Unrestricted Funds £	Restricted Funds £	2020 Total £
INCOME			
Membership, Donations and Legacies	999,454	112,085	1,111,539
Income from other trading activities			
Income from events and other activities	2,235,570	-	2,235,570
Investment income	9,891	-	9,891
Total Income	3,244,915	112,085	3,357,000
EXPENDITURE			
Cost of raising funds			
Membership, Donations and Legacies	234,527	-	234,527
Cost of Events and other activities	1,575,892	5,692	1,581,584
	1,810,419	5,692	1,816,111
Expenditure on Charitable activities	1,295,975	140,500	1,436,475
Total Expenditure	3,106,394	146,192	3,252,586
Net Income/Expenditure	138,521	(34,107)	104,414
Funds brought forward 1 April 2019	1,042,035	119,801	1,161,836
Funds carried forward at 31 March 2020	1,180,556	85,694	1,266,250

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