

WANDSWORTH WORK AND PLAY

England & Wales · Charity number 1041641

Details

Other names	WORK AND PLAY
Status	Registered
Legal form	Charitable company
Company number	02234306
Registered	1994-10-28
Register	View on the Charity Commission register

Contact

Address	Work & Play Scrapstore Hazelhurst ESTATE 13 Blackshaw Road London SW17 0DA
Phone	02086824216
Email	info@workandplayscrapstore.org
Website	workandplayscrapstore.org

Activities

Objects: (A) TO PROVIDE OR ASSIST IN THE PROVISION OF RESOURCES AND FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE. (B) TO ADVANCE THE EDUCATION OF THE PUBLIC IN GENERAL ON THE REUSE OF SCRAP AND WASTE MATERIALS IN ORDER TO PROTECT THE ENVIRONMENT IN PARTICULAR, BUT NOT EXCLUSIVELY, BY: 1. DEVELOPING CRAFTING AND ARTISTIC SKILLS THROUGH WORKSHOPS, TOURS, TUTORIALS, WORKSHEETS AND OTHER FORMS OF COMMUNICATION ON HOW WASTE PRODUCTS, SCRAP, JUNK OR SURPLUS MATERIALS FROM DOMESTIC AND COMMERCIAL ORGANISATIONS CAN BE REUSED IN A CREATIVE WAY; 2. ENCOURAGING A GREATER AWARENESS AMONGST THE GENERAL PUBLIC, BY PARTICIPATING IN COMMUNITY EVENTS, OUTREACH WORK AND OTHER ACTIVITIES, OF THE OPPORTUNITY FOR ARTISTIC AND CREATIVE ACTIVITY USING MATERIALS THAT MAY OTHERWISE BE REGARDED AS WASTE, THEREBY OFFERING PROTECTION TO THE ENVIRONMENT.

Activities: To provide/assist in the provision of resources & facilities in the interests of social welfare for recreation/leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances To advance the education of the public generally on reuse of scrap and waste materials for environmental protection

Classification

- **How:** Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Arts/culture/heritage/science, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE WANDSWORTH AND ITS SURROUNDING AREAS
- Lambeth
- Lewisham
- Merton
- Southwark
- Wandsworth

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£96,386	£67,038	-	-
2024-03-31	£86,072	£55,102	-	-
2023-03-31	£69,895	£40,535	-	-
2022-03-31	£63,525	£43,136	-	-
2021-03-31	£51,244	£38,536	-	-

Trustees

Name	Role	Appointed
Wayne Speechly	Chair	2026-03-23
Deborah Ann Abbott		2019-03-18
Dominic Ryland Bowns		2024-11-20
Emma Kathryn Henrietta Wallace		2023-04-28
GILLIAN UPTON		2016-09-20
Jane Sarah Bates		2025-02-28
Katie Louise Joanne Attwood		2026-03-20
Pascale Bridget Lee Palmer		2022-09-22

WANDSWORTH WORK AND PLAY

England & Wales - Charity number 1041641

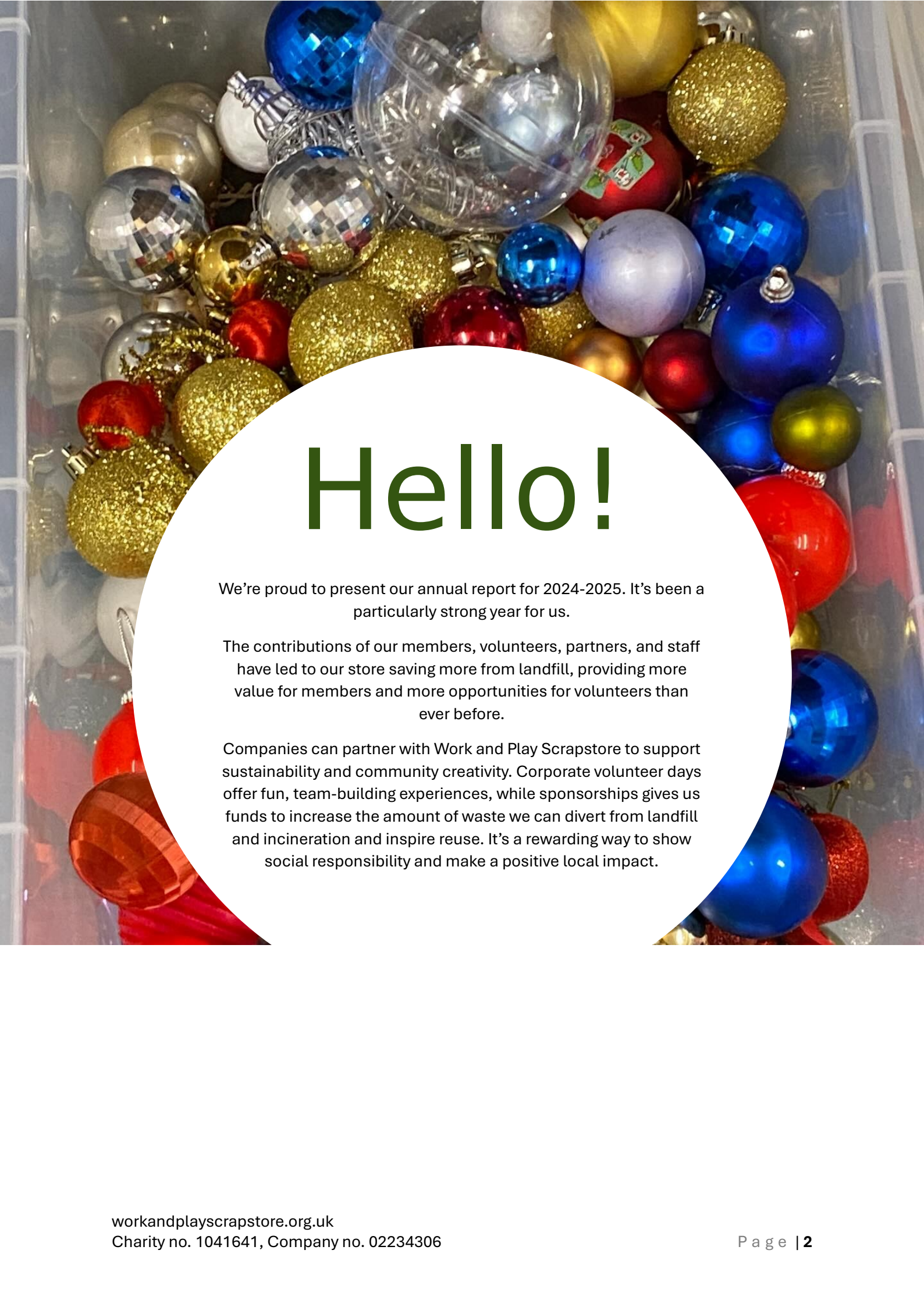
Accounts



Work and Play Scrapstore Annual Report: 2024-2025

Arts and Crafts Re-Use Charity

Charity Number 1041641



Hello!

We're proud to present our annual report for 2024-2025. It's been a particularly strong year for us.

The contributions of our members, volunteers, partners, and staff have led to our store saving more from landfill, providing more value for members and more opportunities for volunteers than ever before.

Companies can partner with Work and Play Scrapstore to support sustainability and community creativity. Corporate volunteer days offer fun, team-building experiences, while sponsorships gives us funds to increase the amount of waste we can divert from landfill and incineration and inspire reuse. It's a rewarding way to show social responsibility and make a positive local impact.

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Introduction

Statutory Information

The Trustees present their annual directors' report together with the financial statements of the charity for the year ended 31 March 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

As a charity registered in England and Wales, the charitable company acts and reports in accordance with the Charity Commission for England and Wales' guidance on public benefit and the Charities Act 2011.

The financial statements comply with the Charities Act 2011, the Companies Act 2006 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS102), effective October 2019.

Our purpose and activities

Purpose (our Charitable Objects registered with the Charities Commission)

To provide or assist in the provision of resources and facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their age, infirmity or disability, financial hardship or social circumstances, with the object of improving their conditions of life.

To advance the education of the public in general on the reuse of scrap and waste materials in order to protect the environment in particular, but not exclusively, by:

- Developing crafting and artistic skills through workshops, tours, tutorials and other forms of communication on how waste products, scrap, junk or surplus materials from domestic and commercial organisations can be reused in a creative way.
- Encouraging a greater awareness among the general public, by participating in community events, outreach work and other activities, offering the opportunity for artistic and creative activity using materials that may otherwise be regarded as waste, thereby offering protection to the environment.

Activities

We concentrate on the promotion of artful reuse through the sharing of reclaimable or 'lost' resources for environmental and community benefit. We achieve this through brokering the sharing of donated, reusable surplus/waste materials from a wide range of commercial and domestic contributors with diverse educational and community groups and individuals for artistic, educational, recreational or therapeutic benefit throughout London.

We take and process a wide and unique range of donated clean and reusable surplus/waste materials from businesses and individuals otherwise destined for incineration, landfill or long-term storage. We reduce carbon emissions by diverting waste and slowing down the waste cycle.

We process and give access to these materials through our Scrapstore – to a significant section of the public, typically schools, charities, community groups, arts organisations, students and individuals who become members (including their beneficiaries) for their use in education, arts, craft, design, creative play, therapy activities, who otherwise would not have access opportunities because of cost and location barriers.

We give advice, information, training and resources in creative reuse of materials and avoiding environmental damage from waste, to our members and the wider public. This is through a variety of social enrichment means, including running our own events, at others' events, workshops in the community, demos and inspirational examples on our premises, and through online communications.

We promote and create opportunities for the involvement and skills development of a diverse range of volunteers from all sections of the community.

We offer a range of opportunities for the furtherance of organisational Corporate Social Responsibility, e.g., sponsorship of arts activities, and corporate volunteering.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when planning our activities.



Treasurer's Report and Financial Review

Our membership fee income in the year ending on the 31st of March 2025 was £71,152 (compared to £51,884 last year). An amazing increase of 37%. Much of that increase results from increased membership numbers. It is a fantastic testament to many people's enormous efforts that more people are discovering Scrapstore and more memberships are being renewed. Two-thirds of our group memberships normally renew and one-third of students and individuals. A £5 increase in student memberships at the beginning of the year also contributed to increased income without any perceptible impact on numbers.

Expenditure for the year was £67,038 (last year: £55,102). The increase results from an increase in paid staffing at Scrapstore and an initial payment in relation to the special projects we have embarked on. The most significant area of spend is staffing, which makes up two-thirds of our total expenditure.

Overall, we ended the year with a healthy surplus of £29,248, very similar to last year. This has been added to the charity's reserves, so our unrestricted reserves at the year-end have increased to £124,644 (last year: £94,166). This will enable the charity to pursue more opportunities to further its objectives, although the successful implementation of such special projects come with their own new challenges.

These accounts have been produced and independently examined by Sarah Porter of Porter and Rose Ltd. Many thanks. The full accounts are included at the end of the annual report.

In summary, our financial position is now both very healthy and improving year-on-year. This should give us confidence that we have a firm foundation for our future endeavours.

Marek Banasiak

Treasurer



Operations Manager Report

This year has been an outstanding one for our organisation: busy, productive, and full of growth. Membership numbers have increased across all categories, reaching a total of 1,116 members - up 29% from last financial year. This is the first year we have crossed the major milestone of 1,000 members. Our members have collected materials worth an estimated value of £392,000, a 78% increase on last year's estimate.

Volunteers

Impact and Contributions

Our volunteer team is stronger than ever, with 50 registered volunteers actively contributing their time, energy, and skills. Collectively, they have provided an incredible 6,631 volunteer hours. If we conservatively value each hour at minimum wage, this equates to a monetary value of £91,839.35 in wages - a remarkable contribution to our operations and the wider community.

Volunteer to Paid Role Transition

A key highlight this year was the opportunity to transition one of our long-standing volunteers into a paid receptionist position. This allowed us to extend our opening hours to include the third Saturday of each month, greatly improving accessibility for members and the general public.

Expanding Inclusive Opportunities

We've expanded our work experience programme to include students not only from mainstream secondary schools and universities - such as through our collaboration with the RCA and media students who helped launch our TikTok - but also from schools supporting young people with disabilities. This year, we were proud to offer placements for autistic students, reinforcing our commitment to inclusion and community engagement.

Jen Dolan

Operations Manager





Acting Chair's Report



Today

Scrapstore is a fantastic treasure trove, presenting waste and surplus goods as arts and crafts materials to inspire creativity. You will find paper and paint, textiles and trimmings, buttons and bubble wrap, wood and wondrous props, foam, fine wire and leather and so much more. Stocks vary each week, with donations coming from eco-friendly and many big-brand companies. We've been around for almost 40 years promoting the green agenda and sustainability. We cut carbon emissions through diverting over 60 tonnes of waste from landfill and incineration. Run by friendly volunteers, we are a community hub for inspiring ideas and creating alone or creating together.

Our vision for tomorrow

We want to continue our mission for another 40 years and thrive in a modern world where circular economy becomes the norm.

Our values

Respect each other	Value everyone's contribution no matter how big or small. Consider others' feelings in what we say and do.
Collaborate	We are one team working towards the same goal: providing inspiration to our community to reuse artfully.
Include	Welcome all to the team, irrespective of ability and/or background.
Create	Make beautiful items with our materials; have lovely ideas for displays or projects.
Think about waste	Slow down the waste process through reuse. Dispose of any of our waste responsibly in line with Scrapstore policy.
Be positive	Have fun and enjoy being with friends!

Jane Bates

Acting Chair



Marketing Report

1. Events & Community Engagement

This year has seen a strong line-up of events that continue to build awareness, attract new members, and deepen community involvement. Hazelfest in the summer had around 500 attendees, with excellent community reach and fantastic volunteer involvement. It remains one of our most impactful engagement moments of the year. We have taken part in a range of Christmas fairs, sustainable marketplaces, and creative workshops, each helping us expand our audience and champion reuse. We hosted a Circular Economy Event at the Scrapstore on the 2nd of October 2024, where around 20 visitors toured the space and learned about our charity's business model. We have also participated in events connected to Wandsworth's successful bid to be London Borough of Culture, further strengthening our local profile. In November 2024, Scrapstore was recognised in the Wandsworth Mayor's Awards, which reflects the impact we continue to make in the local creative and environmental community. We've also been involved in several events with Re-London, who continue to be a major supporter. Their events have provided valuable networking, collaboration opportunities, and potential stock partnerships.

2. Partnerships & Outreach

Partnerships and outreach remain a key part of how we build visibility and strengthen The Scrapstore's role in the wider circulation of creative materials. We've continued engaging with a diverse mix of organisations, donors, and community groups, an activity that will remain vital to securing materials and developing future collaboration opportunities.

Over the past year, a wide range of outreach activities have taken place, including:

- Contact with national media outlets to raise awareness of Scrapstore's contribution to the circular economy.
- Approaches to the SouthKen ZEN collective to explore membership, donation, or collaboration opportunities.
- Outreach to schools and arts leads across several London boroughs to promote Scrapstore's budget-friendly membership and creative offer.
- Ongoing conversations with institutions such as the RCA about potential collaborations.
- Engagement with new roles in the Wandsworth Borough of Culture team, including a tour arranged for their new Schools Engagement Officer.
- Contact with ReSkinned about potential partnership activity.
- And an application for a skilled volunteer through LinkUp London to support the development of a corporate sponsorship package.

- And importantly, Scrapstore has now achieved Green Mark accreditation, recognising our environmental commitments and strengthening our credibility with funders, partners, and supporters.

3. Social Media & Communications

Our communications have remained active and engaging throughout the year.

- Instagram continues to perform well, with a strong and loyal following who enjoy seeing behind-the-scenes activity, volunteer stories and updates on stock and opening days.
- We've also been growing our presence on TikTok, supported by students from the London College of Communication, who have introduced fresh creative energy and broadened our audience reach. These channels help reinforce our profile, attract new members and volunteers, and support donor relationships.

What's Working Well

A few themes stand out:

- Community engagement is extremely strong - we're consistently invited to take part in events, reflecting high levels of trust and interest in what we do.
- We're seeing steady, organic growth in individual membership, with a continual flow of new sign-ups driven largely by our event presence and word-of-mouth reach.
- This visibility is also helping increase donations of materials, which remain essential to our operations.
- And importantly, there is a consistent contribution from volunteers, trustees, and supporters, which enhances our marketing reach and makes all of this possible.

Looking Ahead

- We anticipate further engagement with other London boroughs and collaborations on wider circular economy initiatives. There is ongoing interest from schools, universities, and community groups, which may lead to new workshops, pop-ups, and opportunities.
- Alongside the website development work currently underway, we will have the chance to make it easier for donations and members to engage and support us.

Emma Wallace

Trustee



References And Administrative Details



Directors' details

Registered Name:	Wandsworth Work and Play
Charity Number:	1041641
Company Number:	02234306
Registered Address:	Hazelhurst Estate, 13 Blackshaw Road, London SW17 0DA
Chair:	Jane Bates
Treasurer:	Marek Banasiak
Company Secretary:	Bridget Palmer

The directors of the charitable company ("the Charity") are its Trustees for the purpose of charity law. The Trustees and Officers serving during the year and since the year end were as follows:

Gillian Upton	Appointed 8 June 2016 (Elected)
Deborah Abbott	Appointed 18 March 2019 (Elected)
Marek Banasiak	Appointed 17 January 2021 (Elected)
Bridget Palmer	Appointed 22 September 2022 (Elected)
Ravi Ruparel	Appointed 1 February 2023 (Elected) - Resigned 2 April 2024
Emma Wallace	Appointed 28 April 2023 (Elected)
Dominic Bowns	Appointed 20 November 2024
Jane Bates	Appointed 28 February 2025

Trustees' responsibilities in relation to the Financial Statements

The charity Trustees (who are also the directors of Wandsworth Work and Play for the purposes of company law) are responsible for preparing the charity's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charity's SORP
- Make judgements 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
- Prepare the financial statements on the going concern basis unless it is not appropriate to presume that the Charity will continue in business.
- The Trustees are responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Companies Act 2006.
- The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by

Jane Bates, Acting Chair

Dated 01/01/2026

Approved by

Marek Banasiak, Treasurer

Dated 01/01/2026

Wandsworth Work and Play
Hazelhurst Estate, 13 Blackshaw Road, London SW17 0DA
020 8682 4216

Supported by Wandsworth Borough Council and City Bridge Trust

Thank You!



Wandsworth Work And Play
Statement of Financial Activities
For The Year Ending 31 March 2025

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
Income					
Grants and donations	3	12,888	7,250	20,138	31,444
Incoming resources from charitable activities:					
Membership fees, fundraising and workshops	4	73,215	-	73,215	53,715
Investment income	5	3,033	-	3,033	913
TOTAL INCOMING RESOURCES		89,136	7,250	96,386	86,072
Expenditure					
Cost of Raising Funds:					
Fundraising and Publicity Costs	6	2,122	-	2,122	1,814
Charitable Activities:					
Operation of Work and Play Scrapstore	6	53,836	8,380	62,216	50,747
Governance costs	6	2,700	-	2,700	2,541
TOTAL EXPENDITURE		58,658	8,380	67,038	55,102
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR		30,478	(1,130)	29,348	30,970
Reconciliation of funds					
Total Funds Brought Forward		114,166	11,130	125,296	94,326
TOTAL FUNDS CARRIED FORWARD		144,644	10,000	154,644	125,296

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

Wandsworth Work And Play
Balance Sheet
For The Year Ended 31 March 2025

	Notes	31 March 2025	31 March 2024
		£	£
CURRENT ASSETS			
Debtors	8	271	608
Cash at Bank and in Hand		158,865	128,213
TOTAL CURRENT ASSETS		159,136	128,821
LIABILITIES			
Creditors falling due within one year	9	4,492	3,526
NET ASSETS		154,644	125,296

THE FUNDS OF THE CHARITY

FUNDS

Unrestricted Income Funds

Designated Funds 20,000 20,000

Undesignated funds 124,644 94,166

Restricted Income Funds 10 10,000 11,130

TOTAL CHARITY FUNDS 154,644 125,296

The Trustees are satisfied that the charitable company is entitled to exemption from the requirement to obtain an audit under S477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit in accordance with S476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 and the Charities Act 2011 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies' regime.

Approved by Bridget Palmer, Acting Chair

Date

Approved by Marek Banasiak, Treasurer

Date

Wandsworth Work And Play

Notes to the Financial Statements

For The Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention and accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective October 2019) and in accordance with the FRS 102 itself and the Companies Act 2006.

The Trustees have taken advantage of the exemptions permitted by SORP (FRS 102) and have not included a statement of cash flows for the year.

Income recognition policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds.
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity.
- there is sufficient certainty that the receipt of the income is considered probable; and
- the amount can be measured reliably.

In prior years membership fees have been deferred at the year end to the extent that the membership period remained outstanding based on the view that refunds would be requested were a member not able to take advantage of their membership for a period of time. Covid has shown this is not to be the case with no refunds requested. For the year ended 31 March 2021 and later periods membership fees have been recognised when received.

Donations and other voluntary income, other than grants, are recognised when received.

Grant income is recognised in the period to which the grant relates. Grants received prior to 31 March 2025 are included in incoming resources. Grant income is only deferred when:

- the donor specifies that the grant must only be used in future accounting periods; or
- the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities includes membership income, which is recognised on an accruals basis and income from workshops which is recognised when the event has occurred.

Investment income is included on a receivable basis.

Donated goods for distribution to beneficiaries

SORP (FRS 102) requires that donated goods held by the charity for distribution to its beneficiaries should be recognised as stock with the corresponding income recognised within donations and measured at its fair value. It further requires that in the reporting period in which the stocks are distributed they are recognised as an expense in the appropriate category in the Statement of Financial Activities.

In the opinion of the Trustees, due to the nature of the goods donated and distributed to beneficiaries there is no sufficiently reliable method of measurement of the fair value of these items and therefore under the income recognition policies above these donated goods are not included in either stock, income or expenditure.

Volunteers

SORP (FRS 102) specifically excludes the inclusion of the value of the contributions of volunteers to the charity on the basis that there is no reliable method of measurement of their activities. As a result the value of services provided by volunteers is not included in the financial statements. The valuable contribution provided by the volunteers is discussed in more detail in the Trustees Report.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charities operations. Designated funds are those which the Trustees have set aside for a particular purpose including a £20,000 contingency fund for future operational activities.

Expenditure and irrecoverable VAT

Expenditure is recognized once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following headings:

Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in activities that raise funds. These fundraising and publicity costs comprise 5% (2024 : 5%) of the salary of the Charity's staff members.

Charitable activities include expenditure associated with the operation of the Charity. These include both the direct and support costs relating to these activities.

Governance costs include those incurred in the governance of the Charity and its assets and are primarily associated with constitutional and statutory requirements. These include direct costs relating to external assessment, fees and 5% (2024 : 5%) of the salary of the Charity's staff members.

Salary costs are allocated to activities on the basis of an estimate of the time spent.

The charity operates a defined contributions pension scheme. Contributions are charged as they become payable in accordance with the rules of the scheme.

VAT suffered is included within the relative expenses or asset and is not shown separately.

Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and depreciated over their estimated useful economic lives.

Debtors

Trade and other debtors are recognised at the settlement amount due.

Creditors and provisions

Creditors and provisions 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 the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial Instruments

The Charity only has financial assets and liabilities of a type which qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. LEGAL STATUS

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The Company was registered as a Charity on 28th October 1994 under registration number 1041641. Accordingly the Company is exempt from the Corporation Tax in respect to its charitable activities and any investment income receivable.

3. GRANTS AND DONATIONS

	Year ended 31 March 2025			2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Voluntary income				
<i>Grants:</i>				
City Bridge Trust	-	-	-	2,700
Paul Martland Trust	6,065	-	6,065	-
Octavia Trust	75	-	75	
Wandsworth Borough Council re Hazelfest	-	-	-	400
Wandsworth Borough Council	-	-	-	6,065
Wandsworth Council Rent (deducted at source)	-	6,500	6,500	6,500
Wandsworth Discretionary Trust	-	750	750	10,000
Wandsworth Start Up Grant	-	-	-	80
<i>Donations:</i>	6,748	-	6,748	5,699
<i>Other</i>		-	-	-
Total	12,888	7,250	20,138	31,444

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with accounting standards, the economic contribution of general volunteers is not measured in the accounts.

4. CHARITABLE ACTIVITIES

	Year ended 31 March 2025			2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Members Fees	71,152	-	71,152	51,884
Fundraising and workshops	2,063	-	2,063	1,831
	73,215	-	73,215	53,715

5. INVESTMENT INCOME

All investment income arises from funds held in interest bearing deposit accounts

6. EXPENDITURE

	Year ended 31 March 2025					
	Staff Costs		Other Costs		Total Funds 2025	Total Funds 2024
	Unrestricted Funds	Restricted Funds	Unrestricted Funds	Restricted Funds		
	£	£	£	£	£	£
Total costs						
Cost of generating funds	2,122	-	-	-	2,122	1,814
Charitable activities	38,192	-	15,644	8,380	62,216	50,748
Governance costs	2,122	-	578	-	2,700	2,541
Total	42,436	-	16,222	8,380	67,038	55,102

	Year ended 31 March 2025			
	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Other Costs				
<u>Cost of generating funds</u>				
Costs of Fundraising	-	-	-	-
Total	-	-	-	-
<u>Charitable activities</u>				
Rent	-	6,500	6,500	6,500
Electricity & water (utilities)	1,894	-	1,894	2,103
Business rates	1,072	-	1,072	1,004
Other premises costs	1,150	-	1,150	2,350
Telephone and broadband	507	-	507	417
Van, travel and other operational costs	724	750	1,474	-
Insurance	778	-	778	724
Health and safety	-	-	-	-
Office equipment (<£1k)	-	-	-	-
Computer software and web fees	158	-	158	253
HR Advice	-	-	-	-
Hazelfest costs	1,062	1,130	2,192	1,908
General expenses	8,300	-	8,300	2,830
Total	15,644	8,380	24,024	18,087
<u>Governance costs</u>				
AGM costs	158	-	158	307
Accountancy Fees	420	-	420	420
Total	578	-	578	727

Staff costs

(1) Staff Numbers

During the year the Charity employed an average number of 2 employees (2024 = 2)

(2) Staff Costs

	Year ended 31 March 2025	Year ended 31 March 2024
	£	£
Salaries	40,397	33,468
Pension Costs	2,039	2,820
Total	42,436	36,288

(3) Staff Remuneration

No employees received remuneration of £60,000 (or above) during the year (2024 = none)

(4) Trustees Remuneration

No Trustees were in receipt of remuneration or benefit in kind. Trustees were reimbursed expenses of £720 during the year (2024 £210)

7. CORPORATION TAX

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

8. DEBTORS

(amounts receivable within one year)

	Year ended 31 March 2025	Year ended 31 March 2024
	£	£
Accounts receivable	271	608

9. CREDITORS

(amounts falling due within one year)

	Year ended 31 March 2025	Year ended 31 March 2024
	£	£
Accruals and deferred income	4,492	3,526

10. MOVEMENTS OF RESTRICTED FUNDS

	As of 31 March 2024	As of 31 March 2025		
	Balance	Incomings	Outgoings	Balance
Wandsworth Discretionary Trust - Climate	-	750	750	-
Wandsworth Discretionary Trust - Electrical	10,000	-	-	10,000
Wandsworth Borough Council re Hazelfest	57	-	57	-
Wandsworth Council Rent (deducted at source)	-	6,500	6,500	-
Wimbledon Community Fund	1,073	-	1,073	-
Total	11,130	7,250	8,380	10,000

Independent examiner's report to the trustees of Wandsworth Work and Play

I report on the accounts of Wandsworth Work and Play for the year ending 31st March 2025.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 or Part 16 of the Companies Act 2006, and that an independent examination is needed.

It is my responsibility:

To examine the accounts under section 145 of the Charities Act 2011;

To follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the Charities Act 2011; and

To state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanation from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective October 2019) requires that donated goods held by the charity for distribution to its beneficiaries should be recognised as stock with the corresponding income recognised within donations and measured at its fair value. In the reporting period in which the stocks are distributed they are recognised as an expense in the appropriate category in the Statement of Financial Activities.

The accounts of Work and Play Scrapstore are not consistent with this requirement as, in the opinion of the Trustees, due to the nature of the goods donated and distributed to beneficiaries there is no sufficiently reliable method of measurement of the fair value of these items and therefore under the income recognition policies also outlined in SORP (FRS 102) these donated goods are not included in either stock, income or expenditure.

Other than this in connection with my examination, no material matters have come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with section 130 of the Charities Act 2011 Act and section 386 of the Companies Act 2006; and

to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011, section 396 of the Companies Act 2006 and the methods and principles of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective October 2019).

have not been met; or

To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A handwritten signature in black ink, appearing to read 'S. Porter'.

Sarah Porter FCA CTA
Porter & Rose Limited
Brensham Cottage
Malting Lane
Aldbury
HERTS
HP23 5RH

Date: 29 November 2025

WANDSWORTH WORK AND PLAY

England & Wales - Charity number 1041641

Accounts



ANNUAL REPORT and ACCOUNTS

For the year ending 31 March 2023



Front door artwork by Airborne Mark

Wandsworth Work and Play
Established: 1987. Company number: 2234306

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INTRODUCTION

The Trustees present their annual directors' report together with the financial statements of the charity for the year ended 31 March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

As a charity registered in England and Wales, the charitable company acts and reports in accordance with the Charity Commission for England and Wales' guidance on public benefit and the Charities Act 2011.

The financial statements comply with the Charities Act 2011, the Companies Act 2006 and the 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 (FRS102), effective October 2019.

OUR PURPOSES AND ACTIVITIES

Purpose (our Charitable Objects registered with the Charities Commission)

1. To provide or assist in the provision of resources and facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.
2. To advance the education of the public in general on the reuse of scrap and waste materials in order to protect the environment in particular, but not exclusively, by:
 - Developing crafting and artistic skills through workshops, tours, tutorials, worksheets and other forms of communication on how waste products, scrap, junk or surplus materials from domestic and commercial organisations can be reused in a creative way
 - Encouraging a greater awareness among the general public, by participating in community events, outreach work and other activities, offering the opportunity for artistic and creative activity using materials that may otherwise be regarded as waste, thereby offering protection to the environment.

Activities

We concentrate on the promotion of artful re-use through the sharing of reclaimable or 'lost' resources for environmental and community benefit. We achieve this through brokering the sharing of donated, re-useable surplus/waste materials from a wide range of commercial and domestic contributors with diverse educational and community groups and individuals for artistic, educational, recreational or therapeutic benefit throughout London.

Detailed activities that provide Public Benefit include:

1. We take and process a wide and unique range of donated clean and re-useable surplus/waste materials from businesses and individuals otherwise destined for incineration, landfill or long-term storage. We reduce carbon emissions by diverting waste and slowing down the waste cycle.
2. We process and give access to these materials through our Scrapstore - to a significant section of the public, typically schools, charities, community groups, arts

organisations, students and families who become our members (including their beneficiaries) for their use in education, arts, craft, design, creative play, therapy activities, who otherwise would not have these access opportunities because of cost and location barriers.

3. We give advice, information, training and resources in creative re-use of materials and avoiding environmental damage from waste, to our members and the wider public. This is through a variety of social enrichment means, including running our own events, at others' events, workshops in the community, demos and inspirational examples on our premises, and through on-line communications.
4. We promote and create opportunities for the involvement and skills development of a diverse range of volunteers from all sections of the community.
5. We offer a range of opportunities for the furtherance of organisational Corporate Social Responsibility e.g., sponsorship of arts activities, corporate volunteering.



Examples of the colourful resources available

ACHIEVEMENTS AND PERFORMANCE

Introduction

As the newly appointed Operations Manager, my primary objectives for this financial year has been to support the ongoing growth of Work and Play Scrapstore and to work towards achieving revenue levels comparable to those before the pandemic.

The key areas were:

- ☐ Manage the day-to-day activities
- ☐ Enhancing our presence within the local community
- ☐ Nurturing relationships with suppliers to secure donations
- ☐ Recruitment of new volunteers.

Community Outreach

I came on board just as Hazelfest was being curated, a free festival held in the residential housing estate where we are based. Thanks to support from Wandsworth Art Fringe, this year's festival was an outstanding success, drawing more attendees than ever before. The honor of opening the event was graciously bestowed upon us by the Mayor of Wandsworth, Councillor Jeremy Ambache.



As the summer months transitioned into colder weather, our trustee Gill reached out to St Mary's Church with a proposal to collaborate on the borough's "Warm Spaces" campaign. This initiative aimed to provide Wandsworth residents with a refuge during colder weather. Work and Play Scrapstore took the lead and initiated a social media campaign calling for knitters to help create blankets. We were able to supply wool and needles to anyone who wanted to be involved and we organised meetings to sew all the squares together into blankets. The finished blankets were then donated to Help the Aged and Tooting Community Kitchen.

Another new initiative, was a weekly craft class organised in St. Augustine's Church. Our volunteers stepped up to plan and execute these

sessions which included weaving, card making and sewing. These gatherings were well attended and alongside a cup of tea and a chat, they were enjoyed by all.

As Christmas approached, volunteer Silvana and trustee Gill, took the lead in organising the attendance of Scrapstore at fairs and creating items to sell to raise vital funds for core costs. Scrapstore volunteers rose to the challenge and all those involved enjoyed getting into the festive spirit.

These events, and the others attended during the year, bring publicity to Scrapstore but also spread the important message of encouraging and enabling creativity in an environmentally friendly way.

Operations

Thanks to the generosity of Wandsworth Borough Council, Scrapstore is fortunate to be able to utilise the space on the Hazelhurst Estate, however it is not without challenges. Heating in the building is inadequate and one of my priorities has been to improve this for the benefit of both members and volunteers.

I approached Crew Energy's director Toby who specialises in ways to save energy and asked him to visit the store to give us advice on how heating and lighting could be upgraded. I have applied for grants specifically to allow spending in this area and hope to have positive news to report next year.

In another strategy to make Scrapstore more accessible, we started opening on the first Saturday of each month. This has been a very popular move and has not only given current members more options but also brought new members who are unable to visit during the week.

Volunteers



Having previously worked in the voluntary sector, I know that volunteering is a selfless act. Here at Scrapstore we have 40 volunteers who help Scrapstore to run effectively and efficiently and each and everyone deserves to be recognised individually. They gave up over 4,350 hours of their own time this year, the equivalent of two full time members of staff.



Our volunteer family also grew with the addition of Ana, Annie, Ashleigh, John, Joyce, Naomi, Shanti, Sillan, Trudy and Victoria, who have enriched our team and brought new energy to our mission. During this period, we also experienced a significant loss with the passing of one of our long-standing volunteers, Elaine Joseph. Her jolly presence and dedication are deeply missed by our entire community.

We have been able to restart corporate volunteer days, where groups from businesses such as NBCUniversal, dentsu and Lexis Nexis offer staff the chance to volunteer instead of being in the office. These days are a useful tool not only to raise funds but also as a way for Scrapstore to spread the recycling and reuse message to a new audience.



As with all charities, Work and Play Scrapstore could not operate without the goodwill of our volunteers and for that I am very grateful. Looking forward, our outreach programme needs a resource solution if we are to continue going into the community with workshops and demos to showcase artful re-use. This is something I intend to work on in the next financial year.

Membership

Membership numbers continue to recover after the drop during the pandemic, especially among individual supporters, underlining the growing awareness and support for our sustainability charity. The majority of members are local to Wandsworth but we also attract interest from Merton, Lambeth and Southwark and as far afield as Brighton.



Work and Play Scrapstore has always promoted the benefits of membership to local schools. In challenging times, the value membership brings becomes even more important and I started working closely with Katherine Hill, Cultural Programme Manager for Schools and Young People at Wandsworth Borough Council, to come up with ideas to encourage more schools to join up. Our volunteers put together craft boxes and these were then sent out as a showcase of what is on offer. This is ongoing and we will continue to work locally and with other boroughs too to bring the benefits of creativity to more children.

Scrapstore received 3,132 member visits during this year which is a 12% increase on the last financial year. Members estimated that the resources they collected had a value of nearly £175,000, a 15% increase on the previous year. This value is subjective but it is one way to represent resources that would have otherwise have gone to landfill.

Conclusion

This financial year has been very successful in all areas, with continued increases in membership, resources recycled and community events attended and hosted. Work and Play Scrapstore continues to be the leading charity encouraging arts and crafts through sustainability in the Wandsworth area.

My intention for the next 12 months is to further give Scrapstore a face in the local area and to collaborate with other charities and businesses in the community. I see this as a way of letting a wider audience know who we are and what we do, and to encourage others to become involved in sustainability whether through membership, volunteering or donating.

It's been a busy first year but I look forward to the possibilities for next year.

Jen Dolan
Operations Manager



Examples of the colourful resources available



Some of our volunteers in action

MARKETING & COMMUNICATIONS

After a busy year in 2021/2022, setting up new initiatives to open new doors for Scrapstore in the post Covid recovery period, we continued that momentum with multiple events throughout the new financial year.

We collaborated with Wandsworth Arts Service's Cultural Programme for Schools and Young People to extend their membership to Wandsworth Arts Festival artists in the period running up to the festival. That opened doors to potential new members visiting Scrapstore for the first time.

In May we had the opportunity to showcase our upcycled materials to the great and the good by decorating the main hall of Wandsworth's Civic Centre for the appointment of the new Mayor. Volunteer Shirley and I spent the day jazzing up the place as a backdrop to the glitzy occasion. Multiple credits for Scrapstore pasted up ensured no dignitary was in any doubt as to who to thank. It was undoubtedly great exposure for us.



June was a busy month with three promotional events targeted directly at increasing our lucrative schools membership:

- ☐ a Teacher's evening at Scrapstore
- ☐ a Creative Subject Leaders Zoom meeting with multiple schools across Wandsworth to plug the benefits of a Scrapstore membership
- ☐ a promotional stall at the WAF Schools Showcase at Battersea Arts Centre, helped by volunteers Lucy and Sue.



June ended with a fourth event, the triumphant return of Hazelfest, our annual green and free community festival, on hold during Covid. The afternoon was a fabulous success, and only possible with the many hours spent by volunteers, local community organisations, charities and artists, all giving their time for free, plus the financial support from Wandsworth Council in the shape of a grant. I must mention Kyla Harrison Gillett, a wonderful external volunteer who came to us via LinkUp London to help project manage the event as her insight and experience was incalculable.

July's event was the Big Green Day at St Mary's Church in Balham, where we showcased how materials can be repurposed and given a second life. My thanks go to volunteers Silvana, Jane and Mary.

The summer soon turned to autumn and conscious of the cost-of-living crisis biting and colder weather looming, we launched a major marketing campaign - what became known as a Knitathon. We created blankets to give to vulnerable members of the community and the initiative galvanised members, volunteers, a local church and even non-members to the cause who spent hours knitting squares from our donated wool.

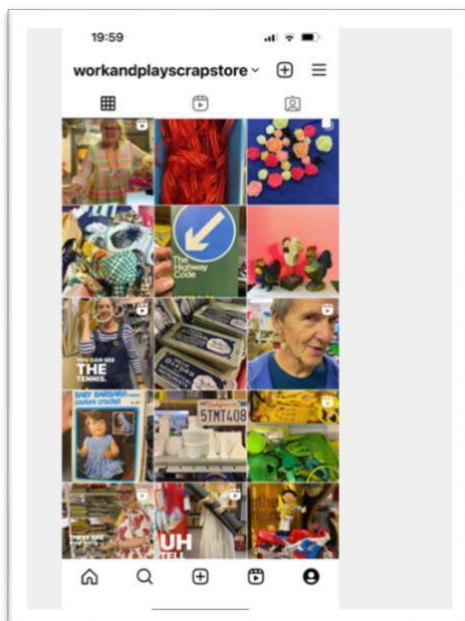
We sewed together ten blankets from hundreds of six-inch squares. Volunteer Teresa even lined and padded a few of them. Age UK and Tooting Community Kitchen identified those struggling to pay heating bills and the blankets found good homes, while we established two new partnerships, one of which – Tooting Community Kitchen - has since proved fruitful.



The initiative later infused a message to the local press of: 'Beat the cost-of-living crisis with a Scrapstore membership'.

The autumn saw us being shortlisted in the New Statesman Positive Impact Awards. Celebrating and recognising individuals or organisations which bring political, social or environmental change, we were pipped to the post for the Environment Award by Small Robot Company. But the exposure to new audience was hugely beneficial and we will try again next year.

In December we held two festive fundraising stalls - in a Southfields church and a hospital in Putney – and my thanks go to volunteers Silvana, Jane, Alex, Berit, Freya and Chan for giving up their Saturdays to make these events happen.



The media landscape is changing beyond all recognition and we are moving with the times. Press releases are a thing of the past so we mix website blogs, member newsletters and digital content in our comms strategy. Tooting newsie has been a great supporter for example while our presence across the ever-changing social media channels has been really positive. The number of followers on Instagram for example rose by 1,000 to 4,800 in the 12 months to March this year, which brought in new members. Our thanks must go to volunteer Lucy for filling the posts and reels so enthusiastically and to all the other volunteers who have fun participating in them and spotlighting our core marketing messages.

We started to re-purpose our content on other social media platforms – mainly LinkedIn and Facebook – to strengthen those same messages:

- ☐ of good value
- ☐ being part of the re-using and recycling circular economy
- ☐ an absolute treasure trove for all members of the community
- ☐ a place of inspiration.

Facebook likes, visits and reach have all shot up from a small base for example over the period and we will extend that re-purposing to TikTok next year.

One of the last actions we took on the last day of this financial period was to enter the Wandsworth Chamber of Commerce's annual Wandsworth Business Awards. We entered in two categories– Wandsworth Community Hero and Environmental/Sustainability Champion, and later discovered that we scooped first prize in the latter category.



In conclusion, it was a productive year, making new connections, collaborations and partnerships to keep our head above the parapet. In all the things we do, we manage to punch way above our weight for such a small charity and it's thanks to our loyal band of volunteers, without whom we couldn't do many of the things I've highlighted. I've singled out a few in my report (and apologies if I've left anyone out), but they all deserve a huge thank you, working tirelessly for Scrapstore. It is plainly remarkable.

A new website and back-office upgrade in the New Year will enable us to capture more relevant data, engage more with members and send more targeted messaging.

One of our major pushes next year will be to take an active role in Wandsworth Council's bid to win the title of London Borough of Culture 2025. Hopefully this time next year we will share those initiatives.

As ever, we will try to remain relevant and in our favour is society's move towards sustainability and a circular economy so I am confident 2023/24 will be another good year. Despite being established 35 years, we are now in the right place at the right time.

Gillian Upton
Trustee



Teatime with our Scrapstore volunteers

CHAIR'S REPORT

It is a delight to have been appointed to the board earlier this year, just before the end of the financial year relevant for this document - I have enjoyed joining the members, volunteers and trustees in passionately helping people to understand the environmental impact of waste and encouraging re-use creativity. The cumulative efforts of everyone involved with the Scrapstore since its inception in 1988 means that I have entered a well-run organisation, which is full of positive energy, commitment and a bright future. I have experienced the wonder of Scrapstore myself, making dog toys out of material donated by a high street chain.

In our world today, it has never been more important to consider our impact on the planet, as well as the difficult economic environment which faces our local creatives, families, schools and organisations. Scrapstore has always worked to treat our planet with kindness and inject life with low-cost fun and for this reason, it could not be better suited to our current climate. I am committed to preserve the DNA of the organisation, meet the charity's objectives and ensure that the evolving opportunity for growth is embraced, without risk to the formula that is working well today.

Over my first few months here, there have been many highlights which are well worth sharing, many of which are in the post balance sheet date period given my recent appointment:

- Winning the Environmental Sustainable Champion award at the Wandsworth Business Awards 2023
- Attending community functions, where our volunteers showcased crafts at local schools, street fairs and reuse and recycle events
- Hosting a wonderful Hazelfest in glorious sunshine and meeting the local community
- Expanding our team at Scrapstore, including our Board of Trustees and employed staff
- Being surprised week-on-week by the variety of donations, from shop window displays, theatre production props and luxury fabrics to lifelong haberdashery collections
- Meeting with our local council and both hearing and feeling the support for our activities
- Progressing our strategies and tactics to ensure we continue to be inclusive and diverse.

I should also formally record some key Trustee changes that occurred during the financial year ended 31 March 2023. The charity welcomed Bridget Palmer and Emma Wallace to the board and also saw Patrick Moon, Claire Clifford and Caroline Cox leave the Board of Trustees

While we have a warehouse and organisation full of kindness and curiosities, it would be amiss not to stress the importance of ongoing donations, grants, support and partnership. We are a very small charity, existing only on the generous donation of time, items and money, as well as the continuous renewal of our members subscriptions. We have plans to improve facilities, advance our technology and digital systems, streamline processes and increase community outreach.

We are grateful to each and every one of our community, and we hope to continue to be your treasure trove for many years.

Ravi Ishwar Ruparel
Chair of Trustees



Another successful community event

TREASURER'S REPORT AND FINANCIAL REVIEW

I present my Treasurer's Report for Wandsworth Work and Play Ltd (WaPS aka Scrapstore) for the year ending 31 March 2023. The accounts presented to the AGM have been produced and independently examined by Porter and Rose Ltd. The full accounts are included at the end of the Annual Report. The highlights are summarised in the rest of this report.

Our membership income increased by an amazing 45% this year. This reflects recovery in membership to pre-COVID-19 levels, as fees were not increased again this year. Our reported membership fee income this year was £50,441 (compared to £34,876 last year). Overall, our income for the year was £69,895 (last year: £63,525). Movement in other income is summarised below.

Grant income for the year was £19,375 (last year: £28,647). We are grateful to Wandsworth Borough Council, The Gaia Trust and City Bridge Trust who continued to support our charity this year. Without them we would not be able to carry out the breadth of charitable activities that we currently undertake.

Donations this year raised £2,027. Income from fundraising, corporate volunteering and workshops provided an additional £1,450. Thank you to our fantastic volunteers, Trustees and staff who have continued to support these extra activities.

WaPS expenditure for the year was £40,535 (last year: £43,196). Most of the reduction is due to a temporary reduction in staffing, which was covered by our volunteers and Trustees.

We ended the year with an exceptionally healthy surplus of £29,360 (last year: £20,839) which all has been added to the charity's reserves. Our total funds at the year-end amount to £94,326 (last year: £64,966). The size of our unrestricted reserves has allowed us to progress practical solutions related to our accommodation.

Our thanks go to Sarah Porter for completing these accounts.

In summary, our financial position is now much more secure. This has enabled the Board to consider more expansively which judicious future investments will help the charity grow.

Marek Banasiak
Treasurer

FINANCIAL POLICIES AND RISK

The Treasurer reports to the Trustees on a quarterly basis, or more regularly as required. A budget is prepared at the beginning of each financial year and agreed by the Trustees.

Investment Policy

The Trustees, having regard to the liquidity requirements of operating the Charity, and the reserves policy, maintain available funds in an interest-bearing bank account, seeking to achieve an interest rate which matches inflation as measured by the retail prices index.

Financial Reserves Policy Statement

As financial reserves, WaPS will endeavour to retain £20,000 in a designated bank account to cover 3 months' running costs. This is in order to ensure the short-term future of WaPS, or if necessary, an orderly close-down of the charity, in the event of:

- a significant and unexpected decline in membership
- a decline in grant income
- an eviction from our premises or catastrophic event rendering our premises uninhabitable
- abrupt loss of key staff.

In addition, the trustees may choose to designate portions of free funds for specific projects to further the charity's objectives.

Practical Application

- At each quarterly Board Meeting, Trustees will assess the state of our reserves and will endeavour to take steps to increase funds should the £20,000 reserves be predicted to be denuded in the light of budgeted income and expenditure.
- Trustees will ensure that 3 months' running costs are in a readily available bank account at all times (and not tied up in Secure Trusts having notice periods for withdrawal).
- In the event of an eviction/catastrophic event/significant staffing issues, a special Board meeting will be convened to agree the appropriate financial plan.

Risk Review

The Trustees review risks on an ongoing basis and implement systems to mitigate identified risks. Key identified risks are income, health and safety, retention of key staff (including contractors and volunteers), premises, unexpected cost

- There are ongoing tight controls on expenditure, focus on maintenance and generation of income, and awareness of the underlying weaknesses in funding the charity's operational costs
- The motivation and personal situation of key staff is regularly monitored. Succession planning/mitigation of risk by sharing of knowledge through job shadowing is ongoing
- The Trustees are aware of the specific health and safety risks of the materials handling for staff, volunteers and members in the store. Risks are mitigated with the implementation of our Health and Safety policy and Children in the Store policy. Regular risk assessments are undertaken with regard to the working environment and external events. All new staff (volunteers and paid) are given detailed inductions and annual health and safety briefings are provided as updates to all workers. Notices highlighting risks are distributed around the store and are regularly updated.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Wandsworth Work and Play is a Charitable Company limited by guarantee ("Company", "Charity"). The Constitution was agreed and the Company registered under the Companies Act on 23 March 1988 Number 02234306. It is governed by its Memorandum and Articles of Association as amended to allow for current governance arrangement on 21 November 2004. The Company was registered for charitable status with the Charity Commission on 28 October 1994 Number 1041641. Only members of the Company can be appointed as Directors/Trustees.

Trustees of the Charity are also required to be Directors of the Company. They are elected by the membership at the annual AGM, or may be co-opted to the committee and may then stand for election at the next AGM.

At the AGM, one-third of the members, who have been longest in office shall retire and are eligible for re-election.

All significant decisions and actions are agreed formally by the Trustees and documented. New Trustees receive important governing documents and background on the Charity from the Chair, as well as details of the requirements and expectations of the Trustees. Guidance is given on specific roles by the incumbent of that position or the Chair.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Name:	Wandsworth Work and Play
Charity Number:	1041641
Company Number:	02234306
Registered Address:	Hazelhurst Estate, 13 Blackshaw Road, London, SW17 0DA
Chairperson:	Ravi Ruparel
Treasurer:	Marek Banasiak
Company Secretary:	Bridget Palmer

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Gillian Upton	Appointed 8 June 2016 (Elected)
Patrick Moon	Appointed 20 September 2016 (Elected) Resigned 10 November 2022
Deborah Abbott	Appointed 18 March 2019 (Elected)
Caroline Cox	Appointed 24 November 2020 (Elected) Resigned 11 January 2023
Marek Banasiak	Appointed 17 January 2021 (Elected)
Claire Clifford	Appointed 15 May 2021 (Elected) Resigned 11 January 2023
Bridget Palmer	Appointed 22 September 2022 (Elected)
Ravi Ruparel	Appointed 1 February 2023 (Elected)
Emma Wallace	Appointed 28 April 2023 (Elected)

Trustee's responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Wandsworth Work and Play for the purposes of company law) are responsible for preparing the charity's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which 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 the 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
- Prepare the financial statements on the going concern basis unless it is not appropriate to presume that the Charity will continue in business.

The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by Marek Banasiak, Treasurer / /

Company No 02234306

Wandsworth Work And Play
Statement of Financial Activities
For The Year Ending 31 March 2023

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
Income					
Grants and donations	3	11,275	8,100	19,375	28,647
Incoming resources from charitable activities:					
Membership fees, fundraising and workshops	4	50,441	-	50,441	34,876
Investment income	5	79	-	79	2
TOTAL INCOMING RESOURCES		61,795	8,100	69,895	63,525
Expenditure					
Cost of Raising Funds:					
Fundraising and Publicity Costs	6	1,054	-	1,054	1,383
Charitable Activities:					
Operation of Work and Play Scrapstore	6	29,677	8,310	37,987	38,947
Governance costs	6	1,495	-	1,495	2,806
TOTAL EXPENDITURE		32,225	8,310	40,535	43,136
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR		29,570	(210)	29,360	20,389
Reconciliation of funds					
Total Funds Brought Forward		61,795	3,171	64,966	44,577
TOTAL FUNDS CARRIED FORWARD		91,365	2,961	94,326	64,966

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derives from continuing activities.

Wandsworth Work And Play
Balance Sheet
For The Year Ended 31 March 2023

	Notes	31 March 2023	31 March 2022
		£	£
CURRENT ASSETS			
Debtors	8	129	663
Cash at Bank and in Hand		97,130	65,678
TOTAL CURRENT ASSETS		97,259	66,341
LIABILITIES			
Creditors falling due within one year	9	2,933	1,375
NET ASSETS		94,326	64,966
THE FUNDS OF THE CHARITY			
FUNDS			
Unrestricted Income Funds			
Designated Funds		20,000	20,000
Undesignated funds		71,365	41,795
Restricted Income Funds	10	2,961	3,171
TOTAL CHARITY FUNDS		94,326	64,966

The Trustees are satisfied that the charitable company is entitled to exemption from the requirement to obtain an audit under S477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit in accordance with S476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 and the Charities Act 2011 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by Ravi Ruparel, Chair

Date 7 November 2023

Approved by Marek Banasiak, Treasurer

Date 7 November 2023

Wandsworth Work And Play Notes to the Financial Statements For The Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention and accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective October 2019) and in accordance with the FRS 102 itself and the Companies Act 2006.

The Trustee's have taken advantage of the exemptions permitted by SORP (FRS 102) and have not included a statement of cash flows for the year.

Income recognition policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity; -
- there is sufficient certainty that the receipt of the income is considered probable; and -
- the amount can be measured reliably.

In prior years membership fees have been deferred at the year end to the extent that the membership period remained outstanding based on a view that refunds would be requested were a member not able to take advantage of their membership for a period of time. Covid has shown this not to be the case with no refunds requested. For the year ended 31 March 2021 and later periods membership fees have been recognised when received.

Donations and other voluntary income, other than grants, are recognised when received.

Grant income is recognised in the period to which the grant relates. Grants received prior to 31 March 2023 are included in incoming resources. Grant income is only deferred when:

- the donor specifies that the grant must only be used in future accounting periods; or
- the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities includes membership income, which is recognised on an accruals basis and income from workshops which is recognised when the event has occurred.

Investment income is included on a receivable basis.

Donated goods for distribution to beneficiaries

SORP (FRS 102) requires that donated goods held by the charity for distribution to its beneficiaries should be recognised as stock with the corresponding income recognised within donations and measured at its fair value. It further requires that in the reporting period in which the stocks are distributed they are recognised as an expense in the appropriate category in the Statement of Financial Activities.

In the opinion of the Trustees, due to the nature of the goods donated and distributed to beneficiaries there is no sufficiently reliable method of measurement of the fair value of these items and therefore under the income recognition policies above these donated goods are not included in either stock, income or expenditure.

Volunteers

SORP (FRS 102) specifically excludes the inclusion of the value of the contributions of volunteers to the charity on the basis that there is no reliable method of measurement of their activities. As a result the value of services provided by volunteers is not included in the financial statements. The valuable contribution provided by the volunteers is discussed in more detail in the Trustees Report.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charities operations. Designated funds are those which the Trustees have set aside for a particular purpose including a £20,000 contingency fund for future operational activities.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following headings:

Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in activities that raise funds. These fundraising and publicity costs comprise 5% (2022 : 5%) of the salary of the Charity's staff members.

Charitable activities include expenditure associated with the operation of the Charity. These include both the direct and support costs relating to these activities.

Governance costs include those incurred in the governance of the Charity and its assets and are primarily associated with constitutional and statutory requirements. These include direct costs relating to external assessment, fees and 5% (2022 : 5%) of the salary of the Charity's staff members.

Salary costs are allocated to activities on the basis of an estimate of the time spent.

The charity operates a defined contributions pension scheme. Contributions are charged as they become payable in accordance with the rules of the scheme.

VAT suffered is included within the relative expenses or asset and is not shown separately.

Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and depreciated over their estimated useful economic lives.

Debtors

Trade and other debtors are recognised at the settlement amount due.

Creditors and provisions

Creditors and provisions 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 the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial Instruments

The Charity only has financial assets and liabilities of a type which qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. LEGAL STATUS

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The Company was registered as a Charity on 28th October 1994 under registration number 1041641. Accordingly the Company is exempt from the Corporation Tax in respect to its charitable activities and any investment income receivable.

3. GRANTS AND DONATIONS

	Year ended 31 March 2023			2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Voluntary income				
<i>Grants:</i>				
City Bridge Trust	183	-	183	7,500
Gaia Trust	3,000	-	3,000	-
Wandsworth Borough Council re Hazelfest 23	-	1,600	1,600	-
Wandsworth Borough Council	6,065	-	6,065	6,065
Wandsworth Council Rent (deducted at source)	-	6,500	6,500	6,500
Wandsworth Restart Grant	-	-	-	2,667
Wandsworth School Box Promotion	-	-	-	500
<i>Donations:</i>	2,027	-	2,027	5,415
<i>Other</i>		-	-	-
Total	11,275	8,100	19,375	28,647

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with accounting standards, the economic contribution of general volunteers is not measured in the accounts.

4. CHARITABLE ACTIVITIES

	Year ended 31 March 2023			2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Members Fees	48,991	-	48,991	33,350
Fundraising and workshops	1,450	-	1,450	1,526
	50,441	-	50,441	34,876

5. INVESTMENT INCOME

All investment income arises from funds held in interest bearing deposit accounts

6. EXPENDITURE

	Year ended 31 March 2023					
	Staff Costs		Other Costs		Total Funds	Total Funds
	Unrestricted	Restricted	Unrestricted	Restricted		
	Funds £	Funds £	Funds £	Funds £	2023 £	2022 £
Total costs						
Cost of generating funds	1,054	-	-	-	1,054	1,383
Charitable activities	18,970	-	10,707	8,310	37,988	38,947
Governance costs	1,654	-	441	-	1,495	2,806
Total	21,077	-	11,148	8,310	40,535	43,136

	Year ended 31 March 2023			
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds	2021	2022
	£	£	£	£
Other Costs				

Cost of generating funds

Costs of Fundraising	-	-	-	157
Total	-	-	-	157

Charitable activities

Rent	-	6,500	6,500	6,500
Electricity & water (utilities)	2,496	-	2,496	796
Business rates	790	-	790	952
Other premises costs	2,591	-	2,591	3,503
Telephone and broadband	594	-	594	781
Van, travel and other operational costs	1,196	-	1,196	281
Insurance	908	-	908	900
Health and safety	227	-	227	-
Office equipment (<£1k)	278	-	278	376
Computer software and web fees	216	-	216	316
HR Advice	952	-	952	2,064
Hazelfest costs	32	1,810	1,842	-
General expenses	428	-	428	408
Total	10,707	8,310	19,017	16,876

Governance costs

AGM costs	21	-	21	433
Accountancy Fees	420	-	420	1,147
Total	441	-	441	1,580

Staff costs

(1) Staff Numbers

During the year the Charity employed an average number of 1 employee (2022 = 1)

(2) Staff Costs

	Year ended 31 March 2023	Year ended 31 March 2022
	£	£
Salaries	19,443	23,389
Pension Costs	1,634	1,134
Less CJRS grant	-	-
Total	21,077	24,523

(3) Staff Remuneration

No employees received remuneration of £60,000 (or above) during the year (2022 = none)

(4) Trustees Remuneration

No Trustees were in receipt of remuneration or benefit in kind. Trustees were reimbursed expenses of £691 during the year (2022 £132.16)

7. CORPORATION TAX

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

8. DEBTORS

(amounts receivable within one year)

	Year ended 31 March 2023	Year ended 31 March 2022
	£	£
Accounts receivable	129	663

9. CREDITORS

(amounts falling due within one year)

	Year ended 31 March 2023	Year ended 31 March 2022
	£	£
Accruals and deferred income	2,933	1,375

10. MOVEMENTS OF RESTRICTED FUNDS

	As of 31 March 2022	As of 31 March 2023		
	Balance	Incomings	Outgoings	Balance
Miles Trust	323	-	-	323
Thrale Grant	750	-	750	-
Wandsworth Art Fringe	1,025	-	1,025	-
Wandsworth Borough Council re Hazelfest 23	-	1,600	35	1,565
Wandsworth Council Rent (deducted at source)	-	6,500	6,500	-
~~Wimbledon Community Fund~~	~~1,073~~			~~1,073~~
Total	3,171	8,100	8,310	2,961

Independent examiner's report to the trustees of Wandsworth Work and Play

I report on the accounts of Wandsworth Work and Play for the year ending 31st March 2023.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 or Part 16 of the Companies Act 2006, and that an independent examination is needed.

It is my responsibility:

To examine the accounts under section 145 of the Charities Act 2011;

To follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the Charities Act 2011; and

To state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanation from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the United Kingdom and Republic of Ireland (FRS102) (effective October 2019) requires that donated goods held by the charity for distribution to its beneficiaries should be recognised as stock with the corresponding income recognised within donations and measured at its fair value. In the reporting period in which the stocks are distributed they are recognised as an expense in the appropriate category in the Statement of Financial Activities.

The accounts of Work and Play Scrapstore are not consistent with this requirement as, in the opinion of the Trustees, due to the nature of the goods donated and distributed to beneficiaries there is no sufficiently reliable method of measurement of the fair value of these items and therefore under the income recognition policies also outlined in SORP (FRS102) these donated goods are not included in either stock, income or expenditure.

Other than this in connection with my examination, no material matters have come to my attention which give me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with section 130 of the Charities Act 2011 Act and section 386 of the Companies Act 2006; and

to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011, section 396 of the Companies Act 2006 and the methods and principles of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the United Kingdom and Republic of Ireland (FRS102) (effective October 2019).

have not been met; or

To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A handwritten signature in dark ink, appearing to read 'S. Porter'.

Sarah Porter FCACTA
Porter & Rose Limited
Suite H, The Red House
111-113 High Street
Berkhamsted
HP42JF

Date: 7 November 2023

WANDSWORTH WORK AND PLAY

England & Wales - Charity number 1041641

Accounts



ANNUAL REPORT and ACCOUNTS

For the year ending March 2022



Front door artwork by Airborne Mark

Wandsworth Work and Play

Established: 1987. Company number: 2234306

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INTRODUCTION

The Trustees present their annual directors' report together with the financial statements of the charity for the year ended 31 March 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

As a charity registered in England and Wales, the charitable company acts and reports in accordance with the Charity Commission for England and Wales' guidance on public benefit and the Charities Act 2011.

The financial statements comply with the Charities Act 2011, the Companies Act 2006 and the 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 (FRS102), effective October 2019.



Another busy day at the Scrapstore

OUR PURPOSES AND ACTIVITIES

Purpose (our Charitable Objects registered with the Charities Commission)

1. To provide or assist in the provision of resources and facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.
2. To advance the education of the public in general on the reuse of scrap and waste materials in order to protect the environment in particular, but not exclusively, by:
 - Developing crafting and artistic skills through workshops, tours, tutorials, worksheets and other forms of communication on how waste products, scrap, junk or surplus materials from domestic and commercial organisations can be reused in a creative way.
 - Encouraging a greater awareness among the general public, by participating in community events, outreach work and other activities, offering the opportunity for artistic and creative activity using materials that may otherwise be regarded as waste, thereby offering protection to the environment.

Activities

We concentrate on the promotion of artful re-use through the sharing of reclaimable or 'lost' resources for environmental and community benefit. We achieve this through brokering the sharing of donated, re-useable surplus/waste materials from a wide range of commercial and domestic contributors with diverse educational and community groups and individuals for artistic, educational, recreational or therapeutic benefit throughout London.

Detailed activities that provide Public Benefit include:

1. We take and process a wide and unique range of donated clean and re-useable surplus/waste materials from businesses and individuals otherwise destined for incineration, landfill or long-term storage. We reduce carbon emissions by diverting waste and slowing down the waste cycle.
2. We process and give access to these materials through our Scrapstore - to a significant section of the public, typically schools, charities, community groups, arts

organisations, students and families who become our members (including their beneficiaries) for their use in education, arts, craft, design, creative play, therapy activities, who otherwise would not have these access opportunities because of cost and location barriers.

3. We give advice, information, training and resources in creative re-use of materials and avoiding environmental damage from waste, to our members and the wider public. This is through a variety of social enrichment means, including running our own events, at others' events, workshops in the community, demos and inspirational examples on our premises, and through on-line communications.
4. We promote and create opportunities for the involvement and skills development of a diverse range of volunteers from all sections of the community.
5. We offer a range of opportunities for the furtherance of organisational Corporate Social Responsibility e.g., sponsorship of arts activities, corporate volunteering.



Some of the 'rescued' resources the Scrapstore has on offer

ACHIEVEMENTS AND PERFORMANCE

Introduction

The pandemic had an unimaginable impact around the world and the Scrapstore was no different. The restrictions on our operations affected both membership income and the ability to accept donations. However, over the past 12 months, we have concentrated on bringing stability back to the Scrapstore and introduced strategies to further improve what we offer to volunteers, members and within our local community, now and in the future.

Initiatives include bringing volunteers back in greater numbers, targeted membership drives, Saturday opening and the restoration of relationships with suppliers.

This year, more than ever, we are grateful for the support the charity receives from staff, volunteers, grant providers and Wandsworth London Borough Council.

Beneficiaries

The Scrapstore is an Aladdin's Cave of creative treasure, rescued and repurposed from waste and surplus donated by eco-minded individuals and businesses. Once membership is taken out, there are no restrictions on how many times a member can visit or on the quantity of materials they can take. We seek to offer these resources to those within our community who can make use of it whether they be schools, home educators, students or community groups.

Even in this challenging year, there were **2,785 separate visits** to the store, just below pre-Covid levels of 2,997 visits. Members collected materials with an **estimated value of £150,000**. Though this is a subjective amount based on an estimated value provided by the members, it clearly demonstrates the worth of the service the Scrapstore provides.

But alongside the financial benefit, as important is the number of individuals whose lives are improved by what the Scrapstore has to offer.

Over **120 nurseries, schools and colleges** have membership with the Scrapstore. We estimate that around **13,000 children** and young people have benefitted from art and craft materials collected by teachers and tutors during the year. In addition, over 150 students have signed up in their own right, recognising the benefits that membership brings. We also welcome community groups, home educators, families, individuals and artists. All have the same common goals as the Scrapstore; to enjoy and develop creativity in a financially and environmentally responsible way.

Volunteer Involvement

The Scrapstore could not operate without the generosity of our wonderful volunteers.

They are the heart and soul of the operation and the pride they take in what they do is clear for all to see. As member Beth said, "I absolutely love being a member and found the range of materials and the team of volunteers truly inspiring".

For most of the year, the store continued under Covid-safe conditions, but that did not stop our volunteers giving their all. Lockdowns had given individuals and businesses time to clear out unused or unwanted materials, and this resulted in an increase in donations to the Scrapstore with plenty of interesting and varied materials to be sorted and processed.

Come November, the Scrapstore became a whirlwind of creativity as volunteers used their skills to make items to sell at Christmas fairs around south London. Our volunteers excelled themselves with an array of delights, from handstitched decorations, beautiful stockings and seasonal bunting to the ever-popular crocheted Christmas pudding Ferrero Rocher. The funds generated for the charity from these events reflect the considerable value of our talented volunteers.



Volunteers enjoy the camaraderie and fun of being around the Scrapstore and though the tasks can sometimes be a little monotonous, their laughter proves there's rarely a dull moment!

Sadly, during this year, Matthew Keegan, the General Manager resigned and the Office Manager, Chris Bielby, was made redundant. As ever, the volunteers stepped in and managed the running of the Scrapstore whilst Trustees assessed the financial implications of Covid-19 and restructured accordingly with a plan to appoint a new Operations Manager in the future.

The Trustees of the Scrapstore express their sincere appreciation for the commitment shown and responsibilities taken on by the volunteers. From the rolling of ribbons, to standing for eight hours at a Christmas fair, the charity is very fortunate to have such dedicated support.

At this point, I would like to mention the passing in August 2021 of a very dear friend to the Scrapstore, Marie Waters. Marie was a loyal volunteer for over 15 years and her kindly demeanour and gentle smile are very much missed around the store.

Community Outreach

The consequences of Covid continued to cast a shadow over our ability to connect with our local neighbourhood, with further postponement of community events. For a second year, our green festival, Hazelfest, which we host on the Hazelhurst Estate, could not take place. We have everything crossed for next year however!

Fortunately, the Scrapstore was able to take part in the AFC Wimbledon Summer School, where our in-house artist Weavie Stevie brought art activities to local children through the summer holidays. Thank you to AFC Wimbledon for their generous support of this very important community endeavour.

We were also represented at the Fixing Fashion Show, part of Tooting's Share & Repair Festival. This event celebrated fashion that is kinder to the planet by being pre-loved, upcycled, mended, or handed down. The Scrapstore donated a handbag made from crisp packets, a coat lovingly stitched from a fabric sample book and a head-dress fashioned from bits of plastic waste to demonstrate what can be achieved with a bit of imagination.



Everyone at the Scrapstore has been disappointed not to be able to carry out more within the community this financial year but are looking forward to next year when we can, once again, host events and workshops and help people become more aware of the benefits of what we seek to achieve.

Conclusion

This year has been about bringing stability back to the operation but with a typically Scrapstore positive and optimistic outlook.

I am confident that this approach has put the Scrapstore in a great position going forward, and with our steadfast and capable team of volunteers in place and a new Operations Manager on the horizon, the future for the looks very bright indeed.

Deborah Abbott

Trustee



Some of our amazing volunteers in action!

Marketing & Communications

The lockdown forced a re-think on marketing and communications at Scrapstore as we needed different ways to engage with members and explore new opportunities to increase revenue.

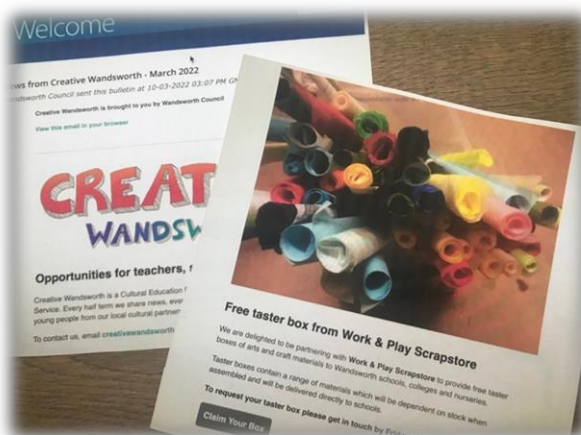
A marketing working group was set up with Scrapstore Treasurer Marek Banasiak, Office Manager Chris Bielby and myself to drive the project forward, beginning with a pro bono project with third party marketing agency Emerald Thinking to improve Scrapstore's customer experience and membership renewal levels.

Seeing how outsiders saw us was insightful and, as a result, we revised our website and social media channels to simplify our message and impact as a charity, introduced a consistent hashtag strategy, re-energised our social media posts (a big thank you to volunteer Lucy Barratt for her impactful Instagram posts which have seen a doubling doubled in numbers of followers), begun a renewed effort on Facebook and LinkedIn and strengthened ties with local media, all to good effect. Other changes are yet to come.



In tandem, we surveyed our membership and volunteer base to illicit vital feedback to help shape future plans, which will include a simplification of our membership fee structure and

improved data capture, for which we have engaged an IT expert on a pro bono basis. This will enable us to become more digitally accessible to our membership, more easily able to send more tailored communications and therefore target particular membership groups, such as schools. This IT project is ongoing.



One such schools' initiative was Scrapstore 'taster' boxes offered to primary schools across the borough of Wandsworth to promote membership. Launched in March

2022 it was a collaboration with Wandsworth Cultural Programme for Schools and Young People.

Other marketing efforts to promote Scrapstore over the year have borne fruit. For example, we successfully conveyed our message of re-use and waste reduction at the Climate Change Festival at Battersea Arts Centre in November. Run by Wandsworth Council we ran a stall for the day showcasing what can be done with upcycled materials.

In September it felt good to be back to pre-pandemic activity in the community with fundraising stalls, the first at a Big Green Day held at St Mary's Church in Balham. Our upcycled goods were popular and visitors were keen to find out about us. We followed that with St Michael's Church Christmas Fair in Southfields, a huge success, and another at the Park Tavern on Merton Road and finally an Easter Fayre, in Dulwich Village in March. My thanks to the volunteers who gave up their time to help manage these stalls.



The local press are great allies, and the likes of Riverside Radio, Tooting Newsie, SW Londoner, NappyValleyNet.com, SW Families magazine, Creative Wandsworth and BATCA (Balham & Tooting Community Association), promoted several of our initiatives, including our summer membership deal over the school holidays, our anti-waste campaign to coincide with COP26 Climate Change Conference in Glasgow and our general mission to give waste a second life. We are grateful for their support.

Typical of the articles is this one from SW Londoner from an issue in November:
: <https://www.swlondoner.co.uk/life/12112021-green-minded-charity-in-south-west-london-gives-waste-a-second-life/>

Getting our name to a wider audience came in the shape of a video in February from the Smiley Movement, a community interest company geared to helping the non-profit sector better connect and engage with the wider public). It created a behind-the-scenes look at what we do through our volunteers which we are delighted with. See it here:
: <https://www.youtube.com/watch?v=6SwbR34wtp0>

The same month the [ilovetooting.co.uk](https://www.ilovetooting.co.uk) podcast – devised to promote the fantastic work of local community groups - described us as “a gem of an initiative Tooting should be proud to have”. Listen to Episode 08 it here: <https://www.ilovetooting.co.uk/episodes/work-and-play-scrapstore>

In March our wonderful community artist and all-round good egg volunteer Stevie King was showcased on video as a community artist making a living from the creative industry. The video was an integral part of Wandsworth Council's Creative Careers Week to promote these careers to secondary school pupils.

The word is getting out about Scrapstore and I am confident that projects started this financial year will help widen our offering, audience and standing as a pre-eminent arts and crafts re-use charity.

Gillian Upton

Trustee



The smiles say it all!

CHAIR'S REPORT

Since joining the Trustee Board over 6 years ago much has changed at the Work and Play Scrapstore, but today I believe that much has been restored and normalised in many positive ways. As you will read in the reports by Deborah, Gill and Marek, the year up to the end of March 2022 was significant for the changes that were happening to our operational and financial circumstances. We have undergone a consultation process, and a significant re-organisation of elements of our operating model. Many thanks to Claire Clifford for leading this process, her HR expertise was essential in laying new foundations. Thank you also to Deborah and Gill who are the twin pillars of trustee involvement in the week-by-week operations and pushed forward the transition to our current stability.

I thank all our volunteers for the hard work managing our donations and the skilful curating which makes the Scrapstore such an inviting environment for our members. The sagacious individuals who have been our long-term stalwarts are now supported by new volunteers who bring different skills and energy to the Scrapstore. This combination creates an oasis of positivity that is just a great place to be. Please continue to support the charity and each other in this endeavour. It is so worthwhile.

This will be my last AGM as Chair. I have learnt a lot since 2018 when I took on the role. I leave at a time when I believe the stability and normalisation of our operations and finances, well-supported by Wandsworth Borough Council, is providing a sound platform for future growth. The hard work of all our volunteers, and the strategic leadership of the Board of Trustees is well set to take the Scrapstore to a new level of success. I welcome Bridget Palmer as a Trustee, and our new Company Secretary, her experience will enhance further improvement in our governance process, and I wish her well. The simplification of our operations and messaging has taken us back to the basics of our charitable purpose, to educate, to facilitate re-use, and to protect the environment. It has been a privilege to work with you all, and many thanks for all you have given to the Scrapstore.

Patrick Moon

Chair of Trustees

November 2022

TREASURER'S REPORT AND FINANCIAL REVIEW

I present my Treasurer's Report for Wandsworth Work and Play Ltd (WaPS aka Scrapstore) for the financial year ending 31st March 2022. The accounts presented to the AGM have been produced and independently examined by Porter and Rose Ltd and show for the purposes of comparison, the figures for the financial year ended 31st March 2021. The full accounts are included at the end of the Annual Report.

Overall, our income for the year was £63,525 (2021: £51,244). Our income from membership fees, fundraising and workshops this year was £34,876 (2021: £27,840). Membership fees almost doubled in the year compared to the previous year (when accounting adjustments in the previous year are allowed for.)

Income from grants and donations was £28,647 (2021: £23,273). Most of this increase was from donations. I would particularly like to acknowledge a very generous donation of £200 from Berit Ahmed which assisted our recovery at a critical time. There was also some income from our revived participation in market days and a small increase in grant income.

We are very grateful to a new sponsor, The City Bridge Trust, and Wandsworth Borough Council who continue to support our charity. Without them we would not be able to carry out the breadth of charitable activities that we currently undertake.

Donations also recovered this year. Thanks to all the volunteers for keeping the shelves stocked. We are beginning to start up the full range of the charities activities that existed before COVID-19. Thanks to Trustees Deborah and Gill for organising these events and our volunteers who continue to give up their time so generously.

WaPS expenditure for the year was £43,136, (somewhat more than 2021 when it was £38,536 due to the phasing out of furlough support). We are also grateful to our paid staff members, Matt and Chris, who left this year and the unpaid volunteers who have kept the charity operations going in their absence. As we employ new paid staff and face inflationary cost pressures, these expenditures can be expected to increase in future.

We ended the year with an accounting surplus of £20,389 (compared in 2021 to a surplus of £12,708). So, expenditures were significantly less than our income over the year, which has allowed us to replenish our depleted financial reserves.

Our total funds carried forward at the year-end amounted to £64,966 (2021: £44,577) with a healthy balance of £41,795 in unrestricted funds. These funds will enable further growth and expansion as the charity continues to recover from COVID-19. Full details of both the income and expenditure can be found in the accounts. Our thanks go to Sarah Porter for completing the accounts.

The Scrapstore reopened its doors after the COVID-19 lockdowns at virtually the beginning of the financial year. Our income has been slowly recovering but remains short of the levels

of income that we benefited from before the COVID-19 closures. Nevertheless, our level of reserves is such that we can confidently plan for the expansion required for a full recovery of our operations.

In summary, whilst this financial year has been one of partial recovery, the healthy state of our finances means that we can confidently look forward to achieving a full recovery in the coming year and being able to face future financial challenges successfully again.

Marek Banasiak

Treasurer

FINANCIAL POLICIES AND RISK

The Treasurer reports to the Trustees on a quarterly basis, or more regularly as required. A budget is prepared at the beginning of each financial year and agreed by the Trustees.

Investment Policy

The Trustees, having regard to the liquidity requirements of operating the Charity, and the reserves policy, maintain available funds in an interest-bearing bank account, seeking to achieve an interest rate which matches inflation as measured by the retail prices index.

Financial Reserves Policy

Policy Statement

As financial reserves, WaPS will endeavour to retain £20,000 in a designated bank account to cover 3 months' running costs. This is in order to ensure the short-term future of WaPS, or if necessary, an orderly close-down of the charity, in the event of:

- a significant and unexpected decline in membership;
- a decline in grant income;
- an eviction from our premises or catastrophic event rendering our premises uninhabitable;
- abrupt loss of key staff.

In addition, the trustees may choose to designate portions of free funds for specific projects to further the charity's objectives.

Practical Application

- At each quarterly Board Meeting, Trustees will assess the state of our reserves and will endeavour to take steps to increase funds should the £20,000 reserves be predicted to be denuded in the light of budgeted income and expenditure.
- Trustees will ensure that 3 months' running costs are in a readily available bank account at all times (and not tied up in Secure Trusts having notice periods for withdrawal).
- In the event of an eviction/catastrophic event/significant staffing issues, a special Board meeting will be convened to agree the appropriate financial plan.

Risk Review

The Trustees review risks on an ongoing basis and implement systems to mitigate identified risks. Key identified risks are income, health and safety, retention of key staff (including contractors and volunteers), premises, unexpected cost

- There are ongoing tight controls on expenditure, focus on maintenance and generation of income, and awareness of the underlying weaknesses in funding the charity's operational costs.
- The motivation and personal situation of key staff is regularly monitored. Succession planning/mitigation of risk by sharing of knowledge through job shadowing is ongoing.
- The Trustees are aware of the specific health and safety risks of the materials handling for staff, volunteers and members in the store. Risks are mitigated with the implementation of our Health and Safety policy and Children in the Store policy. Regular risk assessments are undertaken with regard to the working environment and external events. All new staff (volunteers and paid) are given detailed inductions and annual health and safety briefings are provided as updates to all workers. Notices highlighting risks are distributed around the store and are regularly updated.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Wandsworth Work and Play is a Charitable Company limited by guarantee ("Company", "Charity"). The Constitution was agreed and the Company registered under the Companies Act on 23 March 1988 Number 02234306. It is governed by its Memorandum and Articles of Association as amended to allow for current governance arrangement on 21 November 2004. The Company was registered for charitable status with the Charity Commission on 28 October 1994 Number 1041641. Only members of the Company can be appointed as Directors/Trustees.

Trustees of the Charity are also required to be Directors of the Company. They are elected by the membership at the annual AGM, or may be co-opted to the committee and may then stand for election at the next AGM.

At the AGM, one-third of the members, who have been longest in office shall retire and are eligible for re-election.

All significant decisions and actions are agreed formally by the Trustees and documented. New Trustees receive important governing documents and background on the Charity from the Chair, as well as details of the requirements and expectations of the Trustees. Guidance is given on specific roles by the incumbent of that position or the Chair.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Name:	Wandsworth Work and Play
Charity Number:	1041641
Company Number:	02234306
Registered Address:	Hazelhurst Estate, 13 Blackshaw Road, London, SW17 0DA
Chairperson:	Patrick Moon
Treasurer:	Marek Banasiak
Company Secretary:	

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Gillian Upton	Appointed 8 June 2016 (Elected)
Patrick Moon	Appointed 20 September 2016 (Elected)
Deborah Abbott	Appointed 18 March 2019 (Elected)
Caroline Cox	Appointed 24 November 2020 (Elected)
Catherine Maminska	Appointed 24 November 2020 (Elected). Resigned 7 October 2021
Marek Banasiak	Appointed 17 January 2021 (Elected)
Claire Clifford	Appointed 15 May 2021 (Elected)
Bridget Palmer	Appointed 22 September 2022 (Elected)

Trustee's responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Wandsworth Work and Play for the purposes of company law) are responsible for preparing the charity's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which 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 the 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;
- Prepare the financial statements on the going concern basis unless it is not appropriate to presume that the Charity will continue in business.

The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by Marek Banasiak, Treasurer / /

Company No 02234306

**Wandsworth Work And Play
Statement of Financial Activities
For The Year Ending 31 March 2022**

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
Income					
Grants and donations	3	22,147	6,500	28,647	23,273
Incoming resources from charitable activities:					
Membership fees, fundraising and workshops	4	34,876	-	34,876	27,840
Investment income	5	2	-	2	131
TOTAL INCOMING RESOURCES		57,025	6,500	63,525	51,244
Expenditure					
Cost of Raising Funds:					
Fundraising and Publicity Costs	6	1,383	-	1,383	1,116
Charitable Activities:					
Operation of Work and Play Scrapstore	6	32,402	6,545	38,947	35,329
Governance costs	6	2,806	-	2,806	2,091
TOTAL EXPENDITURE		36,591	6,545	43,136	38,536
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR		20,434	(45)	20,389	12,708
Reconciliation of funds					
Total Funds Brought Forward		41,361	3,216	44,577	31,869
TOTAL FUNDS CARRIED FORWARD		61,795	3,171	64,966	44,577

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derives from continuing activities.

Wandsworth Work And Play
Balance Sheet
For The Year Ended 31 March 2022

	Notes	31 March 2022	31 March 2021
		£	£
CURRENT ASSETS			
Debtors	8	663	-
Cash at Bank and in Hand		65,678	45,417
TOTAL CURRENT ASSETS		66,341	45,417
LIABILITIES			
Creditors falling due within one year	9	1,375	840
NET ASSETS		64,966	44,577

THE FUNDS OF THE CHARITY

FUNDS

Unrestricted Income Funds

Designated Funds 20,000 20,000

Undesignated funds 41,795 21,361

Restricted Income Funds 10 3,171 3,216

TOTAL CHARITY FUNDS 64,966 44,577

The Trustees are satisfied that the charitable company is entitled to exemption from the requirement to obtain an audit under S477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit in accordance with S476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 and the Charities Act 2011 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by Patrick Moon, Chair

Date

Approved by Marek Banasiak, Treasurer

Date

Wandsworth Work And Play

Notes to the Financial Statements

For The Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention and accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective October 2019) and in accordance with the FRS 102 itself and the Companies Act 2006.

The Trustee's have taken advantage of the exemptions permitted by SORP (FRS 102) and have not included a statement of cash flows for the year.

Income recognition policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that the receipt of the income is considered probable; and
- the amount can be measured reliably.

In prior years membership fees have been deferred at the year end to the extent that the membership period remained outstanding based on a view that refunds would be requested were a member not able to take advantage of their membership for a period of time. Covid has shown this not to be the case with no refunds requested. For the year ended 31 March 2021 and later periods membership fees have been recognised when received.

Donations and other voluntary income, other than grants, are recognised when received.

Grant income is recognised in the period to which the grant relates. Grants received prior to 31 March 2022 are included in incoming resources. Grant income is only deferred when:

- the donor specifies that the grant must only be used in future accounting periods; or
- the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities includes membership income, which is recognised on an accruals basis and income from workshops which is recognised when the event has occurred.

Investment income is included on a receivable basis.

Donated goods for distribution to beneficiaries

SORP (FRS 102) requires that donated goods held by the charity for distribution to its beneficiaries should be recognised as stock with the corresponding income recognised within donations and measured at its fair value. It further requires that in the reporting period in which the stocks are distributed they are recognised as an expense in the appropriate category in the Statement of Financial Activities.

In the opinion of the Trustees, due to the nature of the goods donated and distributed to beneficiaries there is no sufficiently reliable method of measurement of the fair value of these items and therefore under the income recognition policies above these donated goods are not included in either stock, income or expenditure.

Volunteers

SORP (FRS 102) specifically excludes the inclusion of the value of the contributions of volunteers to the charity on the basis that there is no reliable method of measurement of their activities. As a result the value of services provided by volunteers is not included in the financial statements. The valuable contribution provided by the volunteers is discussed in more detail in the Trustees Report.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charities operations. Designated funds are those which the Trustees have set aside for a particular purpose including a £20,000 contingency fund for future operational activities.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following headings:

Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in activities that raise funds. These fundraising and publicity costs comprise 5% (2021 : 5%) of the salary of the Charity's staff members.

Charitable activities include expenditure associated with the operation of the Charity. These include both the direct and support costs relating to these activities.

Governance costs include those incurred in the governance of the Charity and its assets and are primarily associated with constitutional and statutory requirements. These include direct costs relating to external assessment, fees and 5% (2021 : 5%) of the salary of the Charity's staff members.

Salary costs are allocated to activities on the basis of an estimate of the time spent.

The charity operates a defined contributions pension scheme. Contributions are charged as they become payable in accordance with the rules of the scheme.

VAT suffered is included within the relative expenses or asset and is not shown separately.

Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and depreciated over their estimated useful economic lives.

Debtors

Trade and other debtors are recognised at the settlement amount due.

Creditors and provisions

Creditors and provisions 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 the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial Instruments

The Charity only has financial assets and liabilities of a type which qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. LEGAL STATUS

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The Company was registered as a Charity on 28th October 1994 under registration number 1041641. Accordingly the Company is exempt from the Corporation Tax in respect to its charitable activities and any investment income receivable.

3. GRANTS AND DONATIONS

	Year ended 31 March 2022			2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Voluntary income				
<i>Grants:</i>				
City Bridge Trust	7,500	-	7,500	-
Gaia Trust	-	-	-	3,000
Miles Trust	-	-	-	375
Housing for Women	-	-	-	750
Wandsworth Arts Fringe	-	-	-	372
Wandsworth Borough Council	6,065	-	6,065	6,065
Wandsworth Council Rent (deducted at source)	-	6,500	6,500	6,500
Wandsworth Discretionary Trust	-	-	-	5,000
Wandsworth Restart Grant	2,667	-	2,667	-
Wandsworth School Box Promotion	500	-	500	-
<i>Donations:</i>	5,415	-	5,415	1,211
<i>Other</i>	-	-	-	-
Total	22,147	6,500	28,647	23,273

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with accounting standards, the economic contribution of general volunteers is not measured in the accounts.

4. CHARITABLE ACTIVITIES

	Year ended 31 March 2022			2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Members Fees	33,350	-	33,350	27,658
Fundraising and workshops	1,526	-	1,526	182
	34,876	-	34,876	27,840

5. INVESTMENT INCOME

All investment income arises from funds held in interest bearing deposit accounts

6. EXPENDITURE

	Year ended 31 March 2022					
	Staff Costs		Other Costs		Total Funds 2022	Total Funds 2021
	Unrestricted Funds	Restricted Funds	Unrestricted Funds	Restricted Funds		
	£	£	£	£	£	£
Total costs						
Cost of generating funds	1,226	-	157	-	1,383	1,116
Charitable activities	22,071	-	10,331	6,545	38,947	35,329
Governance costs	1,226	-	1,580	-	2,806	2,091
Total	24,523	-	12,068	6,545	43,136	38,536

	Year ended 31 March 2022			
	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2021
	£	£	£	£
Other Costs				
<u>Cost of generating funds</u>				
Costs of Fundraising	157	-	157	-
Advertising & Publicity	-	-	-	-
Total	157	-	157	-
<u>Charitable activities</u>				
Rent	-	6,500	6,500	6,500
Electricity & water (utilities)	796	-	796	1,551
Business rates	952	-	952	952
Other premises costs	3,503	-	3,503	1,190
Telephone and broadband	781	-	781	629
Van, travel and other operational costs	236	45	281	698
Insurance	900	-	900	846
Health and safety	-	-	-	721
Office equipment (<£1k)	376	-	376	151
Computer Software and web fees	316	-	316	313
HR Advice	2,064	-	2,064	1,673
General Expenses	408	-	408	8
Total	10,331	6,545	16,876	15,232
<u>Governance costs</u>				
AGM costs	433	-	433	-
Accountancy Fees	1,147	-	1,147	974
Total	1,580	-	1,580	974

Staff costs

(1) Staff Numbers

During the year the Charity employed an average number of 1 employee (2021 = 2)

(2) Staff Costs

	Year ended 31 March 2022	Year ended 31 March 2021
	£	£
Salaries	23,389	25,884
Pension Costs	1,134	1,085
Less CJRS grant	-	(4,640)
Total	24,523	22,329

(3) Staff Remuneration

No employees received remuneration of £60,000 (or above) during the year (2021 = none)

(4) Trustees Remuneration

No Trustees were in receipt of remuneration or benefit in kind. Trustees were reimbursed expenses of £132.16 during the year (2021 £163.08)

7. CORPORATION TAX

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

8. DEBTORS

(amounts receivable within one year)

	Year ended 31 March 2022	Year ended 31 March 2021
	£	£
Accounts receivable	663	-

9. CREDITORS

(amounts falling due within one year)

	Year ended 31 March 2022	Year ended 31 March 2021
	£	£
Accruals and deferred income	1,375	840

10. MOVEMENTS OF RESTRICTED FUNDS

	As of 31 March 2021	As of 31 March 2022		
	Balance	Incomings	Outgoings	Balance
Miles Trust	323	-	-	323
Housing for Women	750	-	-	750
Wandsworth Art Fringe	1,070	-	45	1,025
Wandsworth Council Rent (deducted at source)	-	6,500	6,500	-
Wimbledon Community Fund	1,073	-	-	1,073
Total	3,216	6,500	6,545	3,171

WANDSWORTH WORK AND PLAY

England & Wales - Charity number 1041641

Accounts



ANNUAL REPORT and ACCOUNTS

For the year ending March 2021



Front door artwork by Airborne Mark

Wandsworth Work and Play

Established: 1987. Company number: 2234306

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Volunteers and staff enjoy a hat-themed Zoom meeting

INTRODUCTION

The Trustees present their annual directors' report together with the financial statements of the charity for the year ended 31 March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

As a charity registered in England and Wales, the charitable company acts and reports in accordance with the Charity Commission for England and Wales' guidance on public benefit and the Charities Act 2011.

The financial statements comply with the Charities Act 2011, the Companies Act 2006 and the 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 (FRS102), effective October 2019.



Some very happy members when the Scrapstore was able to reopen

OUR PURPOSES AND ACTIVITIES

Purpose (our Charitable Objects registered with the Charities Commission)

1. To provide or assist in the provision of resources and facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.
2. To advance the education of the public in general on the reuse of scrap and waste materials in order to protect the environment in particular, but not exclusively, by:
 - Developing crafting and artistic skills through workshops, tours, tutorials, worksheets and other forms of communication on how waste products, scrap, junk or surplus materials from domestic and commercial organisations can be reused in a creative way.
 - Encouraging a greater awareness among the general public, by participating in community events, outreach work and other activities, offering the opportunity for artistic and creative activity using materials that may otherwise be regarded as waste, thereby offering protection to the environment.

Activities

We concentrate on the promotion of artful re-use through the sharing of reclaimable or 'lost' resources for environmental and community benefit. We achieve this through brokering the sharing of donated, re-useable surplus/waste materials from a wide range of commercial and domestic contributors with diverse educational and community groups and individuals for artistic, educational, recreational or therapeutic benefit throughout London.

Detailed activities that provide Public Benefit include:

1. We take and process a wide and unique range of donated clean and re-useable surplus/waste materials from businesses and individuals otherwise destined for incineration, landfill or long-term storage. We reduce carbon emissions by diverting waste and slowing down the waste cycle.
2. We process and give access to these materials through our Scrapstore - to a significant section of the public, typically schools, charities, community groups, arts

organisations, students and families who become our members (including their beneficiaries) for their use in education, arts, craft, design, creative play, therapy activities, who otherwise would not have these access opportunities because of cost and location barriers.

3. We give advice, information, training and resources in creative re-use of materials and avoiding environmental damage from waste, to our members and the wider public. This is through a variety of social enrichment means, including running our own events, at others' events, workshops in the community, demos and inspirational examples on our premises, and through on-line communications.
4. We promote and create opportunities for the involvement and skills development of a diverse range of volunteers from all sections of the community.
5. We offer a range of opportunities for the furtherance of organisational Corporate Social Responsibility e.g., sponsorship of arts activities, corporate volunteering.



Examples of the ever-changing stock at the Scrapstore

ACHIEVEMENTS AND PERFORMANCE

Introduction

It will come as no surprise that the 2020/21 financial year has been a challenging one for Work and Play Scrapstore. The limitations imposed in response to the Covid-19 pandemic on our ability to interact with our members, our local community and each other has had a considerable effect.

Scrapstore was closed to members from April to July 2020 and then again during December through until April 2021; in total, more than seven months.

Volunteering in Absentia

The initial shock of closure quickly gave way to a very typical Scrapstore response.

As soon as the shortage of PPE became known, our ever-practical volunteers wanted to help and joining the South London Scrubbers (SLS) became the focal point. The involvement included sourcing fabrics, making deliveries, and the actual sewing of scrubs, hats, and washbags.



Some volunteers even went as far as embroidering individual messages to the recipients.

As a reflection of the amazing job that SLS had done, a commemorative quilt was created with the names of those involved stitched around the outside. This included many of our volunteers but as one modest individual said, "It was an honour and a privilege to be part of such an amazing group".

Though the store itself was closed, that didn't stop our volunteers putting in the hours. Once we were able to do so safely, bags of processing were delivered to homes to allow rolling of ribbons, sorting of buttons and preparation of all kinds of stock in readiness for the day when Scrapstore would finally be able to reopen.

The Trustees of Scrapstore are always appreciative of the commitment, demonstrated in the examples above, shown by our volunteers.

Bouquets for our community artists

Our two local community artists, Weavie Stevie and Jayson Singh, were recognised in March in the arts category of the annual BATCA (Balham & Tooting Community Association) Awards. Made to 11 outstanding individuals and teams for their service to the community, they were singled out for their fantastic work on the Hazelhurst Estate in Tooting, where Scrapstore is located.

Jayson Singh has brightened up the area underneath Hayesend House on the Estate with the help of community residents. He led the project to add colour to the pillars on the Blackshaw Road side of the Estate, with residents painting their own murals in colourful Rangoli-style designs. Over 100 individual murals have been painted to date.

Weavie Stevie toiled hard to make a colourful, over-size mosaic mural depicting the word Hazelhurst, created out of upcycled materials from Scrapstore.

Both community artists have made a dramatic difference to the fabric of Hazelhurst Estate and its inhabitants. They have brought colour, creativity and community engagement - in terms of developing skills - to Hazelhurst.

Encouraging Creativity during Lockdown

Lockdown prompted Scrapstore to find alternative ways to reach our members and increased use of social media and particularly Instagram proved very successful.



With so many of us stuck at home, it was important for Scrapstore to continue to inspire members to creative reuse and to reassure everyone we were still operational. So, what started as a way for our volunteers to keep in touch quickly became a showcase for both volunteers and members alike to post photos of what they were creating.

Items made included bags, kangaroo pouches, tea cosies, linocuts, foot stools, baby blankets, necklaces, dresses and so much more.



With so much talent being demonstrated, we are looking forward to hosting an Isolation Creation Exhibition in the future to share the inspiration.

Within Our Community

During strict lockdown, Scrapstore was unable to offer any community outreach which led to the postponement of various craft sessions including with the Streatham Dementia Support Group and the cancellation of our fourth green festival, Hazelfest.

The one bright spot was the Hazelhurst Active Summer School where, in conjunction with AFC Wimbledon, the Wimbledon Community Fund grant and three local schools, our community artist Weavie Stevie was able to bring craft activities to local children throughout August.



Workshop at Hazelhurst Active Summer School

In June, when it became clear that restrictions would be relaxed, the volunteers set about preparing the store to reopen in a Covid-19 safe manner.

This involved the introduction of a new reception area, a one-way system and undoubtedly the most stylish 'sanitation stations' anywhere in London! It also gave the opportunity for a good tidy up and clear out of the stock to give the best possible experience to our returning members, though one that required masks!



Ready for Reopening

Conclusion

In late November, Scrapstore was able to welcome a new General Manager, Matthew Keegan. Though Scrapstore had to close again in December, Matthew, with the help of Office Manager Chris Bielby, continued to look to reopening and returning Scrapstore to its position within the local community and to be able once again to offer this amazing resource to our members.

It is hard to demonstrate achievements and performance in a year like this however the fortitude and resilience shown by all those involved with Scrapstore is a measure I am proud to share with you.

Deborah Abbott

Trustee

CHAIR'S REPORT

The Work and Play Scrapstore has maintained financial and operational stability in 2020/21, despite the significant disruption to our finances and operations caused by the pandemic. Activity has been maintained despite these adverse circumstances.

My first formal duty as the Chair of WAPS is to offer thanks to our volunteers and Trustees. The effort of all involved in our charity has been tremendous. First, let me thank two of our Trustees who have resigned in the past year, Niamh Guerin, Berit Ahmad and Catherine Maminska. Thank you all for your work for the charity and I am pleased that Niamh and Berit will continue to offer their time as volunteers.

Since joining the Trustee Board around 5 years ago, my enthusiasm for protecting and nurturing all the positivity generated by our small charity has grown, and I must thank the Trustees for placing their trust in me to lead and support all of WAPS' activities as your Chair. My responsibility must primarily be to ensure that all the hard work of our volunteers and staff, to deliver effective materials and education to our community of members, can continue. Deborah and Gill have played a particularly active role in the last year in ensuring the operational activities of the Scrapstore continue unhindered. Thank you both for a tremendous effort.

Our operation over the past year has continued when Covid-19 restrictions have allowed. Though there were fewer subscriber visits due to closures, materials have continued to be sorted and presented when donations have been permitted. This has been delivered by our volunteers, some of whom are celebrating a contribution in each of the 30 years that the Scrapstore has been a recycling haven. It is worth repeating that without our volunteers, we would not be viable as a charity. Sincere thanks to you all, and particularly the Monday, Tuesday, and Thursday regulars, who have returned in not easy circumstances to keep our Scrapstore working.

As I have attended and Chaired more Trustee meetings, I have really come to appreciate the individual contributions of all our Trustees, and the quality of the discussions we are now having to push the Scrapstore forward in an economic environment that is often volatile and uncertain. Sadly, we have recently had to make a redundancy in our staffing as our membership income has yet to respond to the re-opening of the Scrapstore in the magnitude we would like to see. We thank Chris Bielby for all his work for the charity over the last few years and wish him well for the future. We face risks as all charities do, but our strong relationship with Wandsworth Borough Council, and the skill and capabilities we possess

across every part of our small charity, will allow us to manage and control those risks. As Trustees we remain watchful of the operating challenges a small charity like Scrapstore will encounter. But we can match those challenges through our financial vigilance. stability will be our watchword in 2021/22. Thank you to all our supporters, we thrive together in the Scrapstore community.

Patrick Moon

Chair of Trustees

November 2021

TREASURER'S REPORT AND FINANCIAL REVIEW

I present my Treasurer's Report for Wandsworth Work and Play Ltd (WaPS aka Scrapstore) for the financial year ending 31st March 2021. The accounts presented to the AGM have been produced and independently examined by Porter and Rose Ltd and show for the purposes of comparison, the figures for the financial year ended 31st March 2020. The full accounts are included at the end of the Annual Report.

Overall, our income for the year was £51,244 (2020: £55,884). Our reported membership fee income this year was £27,658 (2020: £23,304). As almost half of this income had been received in the previous year, there has been in reality a considerable decline in new and renewed memberships.

Grant income for the year was £22,062 (2020: £23,278), this figure covers both restricted and unrestricted awards.

We are grateful to Wandsworth Borough Council, The Gaia Trust and The Miles Trust who continue to support our charity each year with grant awards and without whom we would not be able to carry out the breadth of charitable activities that we currently undertake. We received a generous grant this year from Housing for Women who we had not previously worked with.

It has been a difficult year for seeking new grant funding, except in so far as government support was available to help survive successive lockdowns. In this regard, for example, we were awarded £5,000 from the Wandsworth Discretionary Trust.

Donations also declined this year raising £1,211 (compared to £3,844 in 2020). Thanks to the volunteers for keeping the table stocked despite the difficult circumstances. Income from fundraising, sponsorships, corporate volunteering and workshops amounted to only £182 (compared to £5,313 in 2020). Thank you to Trustees Deborah and Gill for organising these events and our volunteers who give up their time so generously despite the difficult circumstances.

WaPS expenditure for the year was £38,535, (considerably lower than 2020 when it was £51,420). These considerable cost savings (some 25%) came largely as a result of the reductions in consultancy costs which had been initiated in the previous year, but even with extensive Scrapstore closures, this was only possible due to the efforts of volunteers and Trustee who picked up much of the additional workload. We are also grateful to our staff members, Matt and Chris, for having worked so flexibly during this difficult time. As activities revert to normal, some costs can be expected to increase in future.

We ended the year with an accounting surplus of £12,708 (compared in 2020 to a surplus of £4,464). This was entirely due to the membership income from the previous year which we can now recognise. In practice, our new income this year did not cover our costs.

Our total funds carried forward at the year-end amounted to £44,577 (2020: £31,869) with a healthy balance of £21,361 in unrestricted funds. These funds have proved essential in helping us plan for the future in the face of considerable uncertainty. Full details of both the income and expenditure can be found in the accounts. Our thanks go to Sarah Porter for completing the accounts.

As reported last year, the Scrapstore closed its doors for the COVID-19 Lockdown on 17th March 2020. Our income immediately stalled until the end of lockdown in July 2020, but we continued to have some operational outgoings. A further lock down in December continued until the end of the financial year in March 2021 and further impacted our financial position.

Before I conclude, I would like to thank Niamh Guerin, my predecessor for leading the finances of the Charity through this difficult time and wish her every success in her future endeavours.

In summary, whilst this financial year has been greatly affected by extensive lockdowns, the healthy state of the charity's current funds will hopefully help us weather the pandemic and provide us with a springboard for re-opening and a full recovery in the coming year.

Marek Banasiak

Treasurer

FINANCIAL POLICIES AND RISK

The Treasurer reports to the Trustees on a quarterly basis, or more regularly as required. A budget is prepared at the beginning of each financial year and agreed by the Trustees.

Investment Policy

The Trustees, having regard to the liquidity requirements of operating the Charity, and the reserves policy, maintain available funds in an interest-bearing bank account, seeking to achieve an interest rate which matches inflation as measured by the retail prices index.

Financial Reserves Policy

Policy Statement

As financial reserves, WaPS will endeavour to retain £20,000 in a designated bank account to cover 3 months' running costs. This is in order to ensure the short-term future of WaPS, or if necessary, an orderly close-down of the charity, in the event of:

- a significant and unexpected decline in membership;
- a decline in grant income;
- an eviction from our premises or catastrophic event rendering our premises uninhabitable;
- abrupt loss of key staff.

In addition, the trustees may choose to designate portions of free funds for specific projects to further the charity's objectives.

Practical Application

- At each quarterly Board Meeting, Trustees will assess the state of our reserves and will endeavour to take steps to increase funds should the £20,000 reserves be predicted to be denuded in the light of budgeted income and expenditure.
- Trustees will ensure that 3 months' running costs are in a readily available bank account at all times (and not tied up in Secure Trusts having notice periods for withdrawal).
- In the event of an eviction/catastrophic event/significant staffing issues, a special Board meeting will be convened to agree the appropriate financial plan.

Risk Review

The Trustees review risks on an ongoing basis and implement systems to mitigate identified risks. Key identified risks are income, health and safety, retention of key staff (including contractors and volunteers), premises, unexpected cost

- There are ongoing tight controls on expenditure, focus on maintenance and generation of income, and awareness of the underlying weaknesses in funding the charity's operational costs.
- The motivation and personal situation of key staff is regularly monitored. Succession planning/mitigation of risk by sharing of knowledge through job shadowing is ongoing.
- The Trustees are aware of the specific health and safety risks of the materials handling for staff, volunteers and members in the store. Risks are mitigated with the implementation of our Health and Safety policy and Children in the Store policy. Regular risk assessments are undertaken with regard to the working environment and external events. All new staff (volunteers and paid) are given detailed inductions and annual health and safety briefings are provided as updates to all workers. Notices highlighting risks are distributed around the store and are regularly updated.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Wandsworth Work and Play is a Charitable Company limited by guarantee ("Company", "Charity"). The Constitution was agreed and the Company registered under the Companies Act on 23 March 1988 Number 02234306. It is governed by its Memorandum and Articles of Association as amended to allow for current governance arrangement on 21 November 2004. The Company was registered for charitable status with the Charity Commission on 28 October 1994 Number 1041641. Only members of the Company can be appointed as Directors/Trustees.

Trustees of the Charity are also required to be Directors of the Company. They are elected by the membership at the annual AGM, or may be co-opted to the committee and may then stand for election at the next AGM.

At the AGM, one-third of the members, who have been longest in office shall retire and are eligible for re-election.

All significant decisions and actions are agreed formally by the Trustees and documented. New Trustees receive important governing documents and background on the Charity from the Chair, as well as details of the requirements and expectations of the Trustees. Guidance is given on specific roles by the incumbent of that position or the Chair.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Name:	Wandsworth Work and Play
Charity Number:	1041641
Company Number:	02234306
Registered Address:	Hazelhurst Estate, 13 Blackshaw Road, London, SW17 0DA
Chairperson:	Patrick Moon
Treasurer:	Marek Banasiak
Company Secretary:	Catherine Maminska

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Gillian Upton	Appointed 8 June 2016 (Elected)
Niamh Guerin	Appointed 20 September 2016 (Elected). Resigned 24 November 2020
Patrick Moon	Appointed 20 September 2016 (Elected)
Berit Ahmad	Appointed 1 March 2018 (Elected). Resigned 24 November 2020.
Deborah Abbott	Appointed 18 March 2019 (Elected)
Caroline Cox	Appointed 24 November 2020 (Elected)
Catherine Maminska	Appointed 24 November 2020 (Elected)
Marek Banasiak	Appointed 17 January 2021 (Elected)
Claire Clifford	Appointed 15 May 2021 (Elected)

Trustee's responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Wandsworth Work and Play for the purposes of company law) are responsible for preparing the charity's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which 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 the 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;

**Wandsworth Work And Play
Statement of Financial Activities
For The Year Ending 31 March 2021**

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
		£	£	£	£
Income					
Grants and donations	3	15,276	7,997	23,273	27,122
Incoming resources from charitable activities:					
Membership fees, fundraising and workshops	4	27,840	-	27,840	28,617
Investment income	5	131	-	131	145
TOTAL INCOMING RESOURCES		43,247	7,997	51,244	55,884
Expenditure					
Cost of Raising Funds:					
Fundraising and Publicity Costs	6	1,116	-	1,116	6,637
Charitable Activities:					
Operation of Work and Play Scrapstore	6	28,307	7,022	35,329	39,432
Governance costs	6	2,091	-	2,091	5,351
TOTAL EXPENDITURE		31,514	7,022	38,536	51,420
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR		11,733	975	12,708	4,464
Reconciliation of funds					
Total Funds Brought Forward		29,628	2,241	31,869	27,405
TOTAL FUNDS CARRIED FORWARD		41,361	3,216	44,577	31,869

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derives from continuing activities.

Wandsworth Work And Play
Balance Sheet
For The Year Ended 31 March 2021

	Notes	31 March 2021	31 March 2020
		£	£
CURRENT ASSETS			
Debtors	8	-	-
Cash at Bank and in Hand		45,417	45,433
TOTAL CURRENT ASSETS		45,417	45,433
LIABILITIES			
Creditors falling due within one year	9	840	13,564
NET ASSETS		44,577	31,869

THE FUNDS OF THE CHARITY

FUNDS

Unrestricted Income Funds

Designated Funds		20,000	20,000
Undesignated funds		21,361	9,628

Restricted Income Funds

	10	3,216	2,241
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TOTAL CHARITY FUNDS		44,577	31,869
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The Trustees are satisfied that the charitable company is entitled to exemption from the requirement to obtain an audit under S477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit in accordance with S476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 and the Charities Act 2011 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by Patrick Moon, Chair

Date

Approved by Marek Banasiak, Treasurer

Date

Wandsworth Work And Play

Notes to the Financial Statements

For The Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention and accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective October 2019) and in accordance with the FRS 102 itself and the Companies Act 2006.

The Trustee's have taken advantage of the exemptions permitted by SORP (FRS 102) and have not included a statement of cash flows for the year.

Income recognition policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that the receipt of the income is considered probable; and
- the amount can be measured reliably.

In prior years membership fees have been deferred at the year end to the extent that the membership period remained outstanding based on a view that refunds would be requested were a member not able to take advantage of their membership for a period of time. Covid has shown this not to be the case with no refunds requested. For the year ended 31 March 2021 membership fees have been recognised when received.

Donations and other voluntary income, other than grants, are recognised when received.

Grant income is recognised in the period to which the grant relates. Grants received prior to 31 March 2021 are included in incoming resources. Grant income is only deferred when:

- the donor specifies that the grant must only be used in future accounting periods; or
- the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities includes membership income, which is recognised on an accruals basis and income from workshops which is recognised when the event has occurred.

Investment income is included on a receivable basis.

Donated goods for distribution to beneficiaries

SORP (FRS 102) requires that donated goods held by the charity for distribution to its beneficiaries should be recognised as stock with the corresponding income recognised within donations and measured at its fair value. It further requires that in the reporting period in which the stocks are distributed they are recognised as an expense in the appropriate category in the Statement of Financial Activities.

In the opinion of the Trustees, due to the nature of the goods donated and distributed to beneficiaries there is no sufficiently reliable method of measurement of the fair value of these items and therefore under the income recognition policies above these donated goods are not included in either stock, income or expenditure.

Volunteers

SORP (FRS 102) specifically excludes the inclusion of the value of the contributions of volunteers to the charity on the basis that there is no reliable method of measurement of their activities. As a result the value of services provided by volunteers is not included in the financial statements. The valuable contribution provided by the volunteers is discussed in more detail in the Trustees Report.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charities operations. Designated funds are those which the Trustees have set aside for a particular purpose including a £20,000 contingency fund for future operational activities.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following headings:

Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in activities that raise funds. These fundraising and publicity costs comprise nil (2020 : 25%) of the consultancy costs of the consultant and 5% (2020 : 20%) of the salary of the Charity's staff members.

Charitable activities include expenditure associated with the operation of the Charity. These include both the direct and support costs relating to these activities.

Governance costs include those incurred in the governance of the Charity and its assets and are primarily associated with constitutional and statutory requirements. These include direct costs relating to external assessment, fees, nil (2020 : 25%) of the consultancy costs of the consultant who is involved in the management, administration and governance of the Charity and 5% (2020 : 10%) of the salary of the Charity's staff members.

Salary costs are allocated to activities on the basis of an estimate of the time spent.

The charity operates a defined contributions pension scheme. Contributions are charged as they become payable in accordance with the rules of the scheme.

VAT suffered is included within the relative expenses or asset and is not shown separately.

Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and depreciated over their estimated useful economic lives.

Debtors

Trade and other debtors are recognised at the settlement amount due.

Creditors and provisions

Creditors and provisions 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 the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial Instruments

The Charity only has financial assets and liabilities of a type which qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. LEGAL STATUS

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The Company was registered as a Charity on 28th October 1994 under registration number 1041641. Accordingly the Company is exempt from the Corporation Tax in respect to its charitable activities and any investment income receivable.

3. GRANTS AND DONATIONS

	Year ended 31 March 2021			2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Voluntary income				
<i>Grants:</i>				
Gaia Trust	3,000	-	3,000	3,000
Miles Trust	-	375	375	300
Housing for Women	-	750	750	
Thrale		-	-	500
Waitrose	-	-	-	575
Wandsworth Arts Fringe		372	372	1,488
Wandsworth Borough Council	6,065	-	6,065	6,065
Wandsworth Council Rent (deducted at source)	-	6,500	6,500	6,500
Wandsworth Discretionary Trust	5,000	-	5,000	-
Wimbledon Community Fund	-	-	-	4,850
<i>Donations:</i>	1,211	-	1,211	3,844
<i>Other</i>		-	-	-
Total	15,276	7,997	23,273	27,122

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with accounting standards, the economic contribution of general volunteers is not measured in the accounts.

4. CHARITABLE ACTIVITIES

	Year ended 31 March 2021			2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Members Fees	27,658	-	27,658	23,304
Fundraising and workshops	182	-	182	5,313
	27,840	-	27,840	28,617

5. INVESTMENT INCOME

All investment income arises from funds held in interest bearing deposit accounts

6. EXPENDITURE

	Year ended 31 March 2021					
	Staff Costs		Other Costs		Total Funds 2021	Total Funds 2020
	Unrestricted Funds	Restricted Funds	Unrestricted Funds	Restricted Funds		
	£	£	£	£	£	£
Total costs						
Cost of generating funds	1,116	-	-	-	1,116	6,637
Charitable activities	20,097	-	8,210	7,022	35,329	39,432
Governance costs	1,116	-	974	-	2,091	5,351
Total	22,329	-	9,184	7,022	38,536	51,420

	Year ended 31 March 2021			
	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£

Other Costs				
<i>Cost of generating funds</i>				
Consultant	-	-	-	2,580
Advertising & Publicity	-	-	-	327
Total	-	-	-	2,907

<i>Charitable activities</i>				
Consultant	-	-	-	5,160
Printing, Postage and Stationery	-	-	-	8
Rent	-	6,500	6,500	6,500
Electricity & water (utilities)	1,551	-	1,551	1,121
Business rates	952	-	952	937
Other premises costs	1,190	-	1,190	2,374
Telephone and broadband	629	-	629	433
Van, travel and other operational costs	176	522	698	5,821
Insurance	846	-	846	862
Health and safety	721	-	721	178
Office equipment (<£1k)	151	-	151	47
Computer Software and web fees	313	-	313	360
HR Advice	1,673	-	1,673	-
General Expenses	8	-	8	762
Total	8,210	7,022	15,232	24,563

<i>Governance costs</i>				
Consultant	-	-	-	2,580
Accountancy Fees	974	-	974	906
Total	974	-	974	3,486

Staff costs

(1) Staff Numbers

During the year the Charity employed an average number of 2 employees (2020 = 2)

(2) Staff Costs

	Year ended 31 March 2021	Year ended 31 March 2020
	£	£
Salaries	25,884	20,109
Pension Costs	1,085	-
Less CJRS grant	(4,640)	355
Total	22,329	20,464

(3) Staff Remuneration

No employees received remuneration of £60,000 (or above) during the year (2020 = none)

(4) Trustees Remuneration

No Trustees were in receipt of remuneration or benefit in kind. Trustees were reimbursed expenses of £163.08 during the year (2020 £nil)

7. CORPORATION TAX

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

8. DEBTORS

(amounts receivable within one year)

	Year ended 31 March 2021	Year ended 31 March 2020
	£	£
Accounts receivable	-	-

9. CREDITORS

(amounts falling due within one year)

	Year ended 31 March 2021	Year ended 31 March 2020
	£	£
Accruals and deferred income	840	13,564

10. MOVEMENTS OF RESTRICTED FUNDS

	As of 31 March 2020 Balance	As of 31 March 2021		
		Incomings	Outgoings	Balance
Miles Trust	180	375	232	323
Housing for Women		750		750
Wandsworth Art Fringe	738	372	40	1,070
Wandsworth Council Rent (deducted at source)	-	6,500	6,500	-
Wimbledon Community Fund	1,323		250	1,073
Total	2,241	7,997	7,022	3,216

Independent examiner's report to the trustees of Wandsworth Work and Play

I report on the accounts of Wandsworth Work and Play for the year ending 31st March 2021.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 or Part 16 of the Companies Act 2006, and that an independent examination is needed.

It is my responsibility:

To examine the accounts under section 145 of the Charities Act 2011;

To follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the Charities Act 2011; and

To state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanation from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective October 2019) requires that donated goods held by the charity for distribution to its beneficiaries should be recognised as stock with the corresponding income recognised within donations and measured at its fair value. In the reporting period in which the stocks are distributed they are recognised as an expense in the appropriate category in the Statement of Financial Activities.

The accounts of Work and Play Scrapstore are not consistent with this requirement as, in the opinion of the Trustees, due to the nature of the goods donated and distributed to beneficiaries there is no sufficiently reliable method of measurement of the fair value of these items and therefore under the income recognition policies also outlined in SORP (FRS 102) these donated goods are not included in either stock, income or expenditure.

Other than this in connection with my examination, no material matters have come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with section 130 of the Charities Act 2011 Act and section 386 of the Companies Act 2006; and

to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011, section 396 of the Companies Act 2006 and the methods and principles of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective October 2019).

have not been met; or

To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A handwritten signature in black ink, appearing to read 'S. Porter'.

Sarah Porter FCA CTA
Porter & Rose Limited
Suite H, The Red House
111-113 High Street
Berkhamsted
HP4 2JF

Date: 23 December 2021