



## **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.

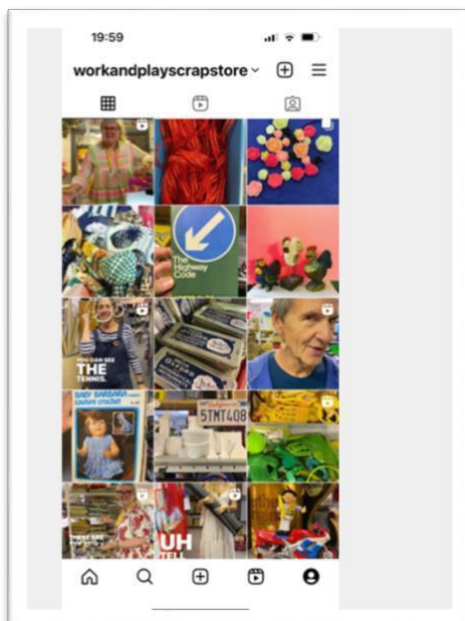
We sewed together ten blankets from hundreds of six-inch squares. Volunteer Teresa even lined and padded a few of them. Age UK and Tooting Community Kitchen identified those struggling to pay heating bills and the blankets found good homes, while we established two new partnerships, one of which – Tooting 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
		£	£	£	£
<b>Income</b>					
Grants and donations	3	11,275	8,100	19,375	28,647
<b>Incoming resources from charitable activities:</b>					
Membership fees, fundraising and workshops	4	50,441	-	50,441	34,876
<b>Investment income</b>	5	79	-	79	2
<b>TOTAL INCOMING RESOURCES</b>		61,795	8,100	69,895	63,525
<b>Expenditure</b>					
<b>Cost of Raising Funds:</b>					
Fundraising and Publicity Costs	6	1,054	-	1,054	1,383
<b>Charitable Activities:</b>					
Operation of Work and Play Scrapstore	6	29,677	8,310	37,987	38,947
<b>Governance costs</b>	6	1,495	-	1,495	2,806
<b>TOTAL EXPENDITURE</b>		32,225	8,310	40,535	43,136
<b>NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR</b>		29,570	(210)	29,360	20,389
<b>Reconciliation of funds</b>					
Total Funds Brought Forward		61,795	3,171	64,966	44,577
<b>TOTAL FUNDS CARRIED FORWARD</b>		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
		£	£
<b>CURRENT ASSETS</b>			
Debtors	8	129	663
Cash at Bank and in Hand		97,130	65,678
<b>TOTAL CURRENT ASSETS</b>		<b>97,259</b>	<b>66,341</b>
<b>LIABILITIES</b>			
Creditors falling due within one year	9	2,933	1,375
<b>NET ASSETS</b>		<b>94,326</b>	<b>64,966</b>
<b>THE FUNDS OF THE CHARITY</b>			
<b>FUNDS</b>			
<b>Unrestricted Income Funds</b>			
Designated Funds		20,000	20,000
Undesignated funds		71,365	41,795
<b>Restricted Income Funds</b>	10	<b>2,961</b>	<b>3,171</b>
<b>TOTAL CHARITY FUNDS</b>		<b>94,326</b>	<b>64,966</b>

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
	£	£	£	£
<b>Voluntary income</b>				
<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>		-	-	-
<b>Total</b>	<b>11,275</b>	<b>8,100</b>	<b>19,375</b>	<b>28,647</b>

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
	£	£	£	£
<b>Members Fees</b>	<b>48,991</b>	<b>-</b>	<b>48,991</b>	<b>33,350</b>
<b>Fundraising and workshops</b>	<b>1,450</b>	<b>-</b>	<b>1,450</b>	<b>1,526</b>
	<b>50,441</b>	<b>-</b>	<b>50,441</b>	<b>34,876</b>

### 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
	£	£	£	£	£	£
<b>Total costs</b>						
Cost of generating funds	1,054	-	-	-	1,054	1,383
Charitable activities	18,970	-	10,707	8,310	37,988	38,947
Governance costs	1,054	-	441	-	1,495	2,806
<b>Total</b>	<b>21,077</b>	<b>-</b>	<b>11,148</b>	<b>8,310</b>	<b>40,535</b>	<b>43,136</b>

	Year ended 31 March 2023			
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds	2021	2022
	£	£	£	£
<b>Other Costs</b>				

### Cost of generating funds

Costs of Fundraising	-	-	-	157
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>157</b>

### 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
<b>Total</b>	<b>10,707</b>	<b>8,310</b>	<b>19,017</b>	<b>16,876</b>

### Governance costs

AGM costs	21	-	21	433
Accountancy Fees	420	-	420	1,147
<b>Total</b>	<b>441</b>	<b>-</b>	<b>441</b>	<b>1,580</b>

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

#### (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	-
<del>Wimbledon Community Fund</del>	<del>1,073</del>			<del>1,073</del>
<b>Total</b>	<b>3,171</b>	<b>8,100</b>	<b>8,310</b>	<b>2,961</b>

## 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





