



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