

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE

England & Wales · Charity number 1077193

Details

Other names	WILTSHIRE PLAY RESOURCE CENTRE, WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE
Status	Registered
Legal form	Charitable company
Company number	03748418
Registered	1999-08-26
Register	View on the Charity Commission register

Contact

Address
Wiltshire Scrapstore
Unit 5
Bowden Hill
Lacock
Chippenham
Wiltshire
SN15 2PP

Phone 01249730011

Email create@wiltsplay.org.uk

Website www.wiltshirescrapstore.org.uk

Activities

Objects: TO PROVIDE, OR ASSIST IN THE PROVISION OF, FACILITIES FOR RECREATION, THE ARTS, EDUCATION, CHILDCARE AND OTHER LEISURE TIME ACTIVITIES FOR CHILDREN AND YOUNG PEOPLE, BEING FACILITIES OF WHICH SUCH CHILDREN AND YOUNG PEOPLE HAVE NEED BY REASON OF THEIR AGE, OR SOCIAL ECONOMIC CIRCUMSTANCES AND WHICH WILL IMPROVE CONDITIONS OF LIFE FOR SUCH CHILDREN AND YOUNG PEOPLE BY PROMOTING THEIR EDUCATIONAL, PHYSICAL OR MENTAL WELL BEING.

Activities: We are a Wiltshire based charity whose main aim is to promote learning through creativity by making various low cost resources available to the community. These resources include a scrapstore, craft shop, training and outreach service. Scrap is donated by businesses and is anything that would normally go

into landfill but is safe and clean for children and young people to use.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE WILTSHIRE
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£311,569	£311,044	-	-
2024-03-31	£301,765	£318,837	-	-
2023-03-31	£271,494	£281,565	-	-
2022-03-31	£253,676	£270,606	-	-
2021-03-31	£271,720	£238,522	-	-

Trustees

Name	Role	Appointed
Kate George		2014-03-31
Margaret Hiscock		2014-07-21
NAOMI OWEN		2012-02-29
Rachael Holtom		2024-05-22
SUSAN BROWN		
Stephen Munden		2019-09-26

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE

England & Wales - Charity number 1077193

Accounts

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED

A COMPANY LIMITED BY GUARANTEE

**DIRECTORS REPORT AND
FINANCIAL STATEMENTS**

YEAR ENDED 31 MARCH 2025

COMPANY NUMBER: 3748418 (England & Wales)

CHARITY NUMBER: 1077193

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

COMPANY INFORMATION

Directors & Trustees:	Naomi Claire Owen	Chair	Appointed	
	Mrs Susan Brown	Trustee	Appointed	
	Mrs Kate George	Trustee	Appointed	
	Mrs Margaret Hiscocks	Trustee	Appointed	19/05/2014
	Mr Steve Munden	Trustee	Appointed	27/06/2019
	Mrs Rachel Holtam	Trustee	Appointed	22/05/2024
Company Secretary:	Glynis Cosgrave			
Company Number:	3748418			
Charity Number:	1077193			
VAT Registration No.	176 5712 83			
Registered Office:	Unit 5, Griffin Farm Bowden Hill Lacock Wiltshire SN15 2PP			
Charity Address:	Unit 5, Griffin Farm Bowden Hill Lacock Wiltshire SN15 2PP			
Bankers:	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA			
Independent Examiner:	Mander Duffill The Old Post Office 41-43 Market Place Chippenham SN15 3HR			

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
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REPORT OF THE DIRECTORS/TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The Directors (who are also the trustees) present their report and financial statements for the year ended 31 March 2025.

Principal Activity and Public Benefit

The Charity's object and its principal activity is to support the development of creative play and recreation opportunities for children and young people with specific work also being done in areas of disadvantage. The Charity promotes this object for the benefit of the public by:

- encouraging and supporting the re-use of resources that would otherwise go straight to landfill by the provision of a Scrapstore. In providing more affordable resources for those working with children and young people including families, it will increase and improve opportunities for learning through creative play. During the year the charity collected re-usable materials through donations from local businesses and through exchanges with other Scrapstores. These materials include paper, card, wallpaper, foam, felt, fabrics, bubble wrap, ribbons, wool, containers and various off-cuts to be used in imaginative ways;
- Funded work involving working with Volunteers with learning difficulties/ disabilities. Offering supported volunteer work placements. Such agreements have "restricted" funding - grants or donations which have to be used in a specific way or for a specific purpose. In many cases with our funders having met and exceeded the requirements placed on the charity through these Agreements, it has built a successful history with funders who have continued, and in some cases increased, the work they have entered a contract with us to fulfill. This reflects the confidence funders have in the charity's ability to meet the obligations placed on it when entering into such agreements;
- PlayPods run in partnership with Childrens Scrapstore in Bristol. Providing accredited training to MDSA's in primary schools to support the addition of a PlayPod into lunchtime play.
- providing a craft shop for low cost materials for adults working with children and for children themselves including glues, glitter, feathers, pipe cleaners, paints, card and paper;
- running creative birthday parties at the charity's premises dedicated to a creative activity based around the birthday child's chosen theme;
- running a social enterprise called SmArt-Cuts which uses Scrapstore resources which are cut into various shapes and can be bought individually or as activity packs;

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The Charities objectives and principal activities including the charity's work is based on activities in the county of Wiltshire. Other than for activities supported by Service Level Agreement funding and for purchases from the shop, members of the public must become members to use the Scrapstore. Membership is free and open to the whole community. Members visiting the Scrapstore can fill a sack for which they are asked to make a donation of between £6 and £12 depending on the contents. Our membership is open to the community, anyone who works with children or young people (including parents or guardians), students, community groups and those working with the elderly or adults with learning disabilities.

The Scrapstore is open at a variety of times Tuesday to Saturday so that the variety of members of the public who use the charity may be accommodated.

The resources provided by the charity are not available for personal gain.

The Charity endeavours to increase self generated income such as that derived from birthday parties, training, workshops, the sale of SmArt-Cut items and from shop sales, as well as through our craft shop Barty's in Lacock.

Trust Document

Since 1996, when a steering group was formed to see what the level of demand for a Scrapstore might be and then the confirmation of this through an independent feasibility study, the charity has continued to grow. Originally called 'Wiltshire Play Resource Centre' the name was changed to 'Wiltshire Scrapstore and Resource Centre' to reflect what it was generally described as by its members 'The Scrapstore' and at the time of name change we were finding the word 'Play' in the name was causing difficulties with some potential funders. However in recent years the word 'play' has come back into fashion but currently there are no plans to change the name again.

The Charity is constituted as a company limited by guarantee and is therefore governed by a memorandum and articles of association. In the event of the Company being wound up members are required to contribute an amount not exceeding £1.

Achievement & Financial Review

The charity first became operational in 2000 from a warehouse in Devizes which offered approximately 1500 sq ft of work and storage space. Within 3 months of opening both the supply of resources and take up of membership exceeded what was expected within the first year. This was to such an extent that larger premises had to be found. This was not an ideal situation for such a young charity but the decision was made to make the move and larger premises were secured in Melksham of 3000 sq ft. Although stretching the charity's financial resources it proved the right thing to do as both the suppliers and membership continued to rapidly grow. Confidence in the charity's ability to deliver a quality service attracted the local authority and other funders, resulting in the offer of Service Level Agreements to assist them in meeting their own targets. The charity will only enter into these types of agreements where the work being contracted supports the aims of the charity itself.

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By 2007 the charity found itself in even greater demand for its services both from within the premises at Melksham and through a developing Training and Outreach service. This coincided with the available parking at the premises being reduced by half, the lease coming to an end and having to turn more high quality reusable waste away and into landfill due to lack of space. Alternative premises had to be found urgently and we were fortunate to secure our current location in Lacock which offered the much needed 6000 sq ft of space. Having few financial reserves available to help fund the move or to cover the cost of the refurbishment and the increased running costs, this was a difficult but essential move to make. Fortunately as the charity has grown, its own income generating abilities have also increased. The move to Lacock provided the space that was needed for this and although we have seen this income increase, with potential to increase significantly further in the future, we are still recovering from the high investment required and the unforeseen national economic circumstances of the past few years.

Our Service Level Agreements with the Local Authority came to an end in March 2012 which has meant we have needed to find ways to ensure the future self sustainability of the charity.

We can confidently expect the various income generating streams we now have in place to continue to increase. We also have a number of new ones which now tested and proved worthwhile we will begin to promote. At a time when many charities are experiencing great difficulties we are very fortunate to have so many current and potential income generating streams that have the ability to grow. We are also looking at new funding avenues for future projects.

In particular we have taken on the play pod project, which is a nationally accredited training programme which is undertaken with Primary schools and their lunchtime staff. The play pods are filled with scrap resources for children to play with on the school play ground at lunchtime. We have seen from other scrapstores that this has proved a popular project and we know this will be financially positive for our own Scrapstore over the coming years.

Our shop in Lacock village also continues to increase our own income generating capacity. As it is becoming more widely known, people are coming from far and wide to buy from us, particularly at Christmas and other seasonal festivities.

In 2013, we were successful with a bid to receive funds to develop a café at the heart of the Scrapstore and, with a robust business plan in place, it has become increasingly successful year on year. By 2019, the Café has become a steady strand of income for the charity.

Directors

The Directors and Trustees as at 31 March 2025 and who served during the year are listed on the Company Information page of the financial statements.

Recruitment and appointment of Directors

The Directors of the Company are also charity trustees for the purposes of charity law and under the Company's articles are known as members of the Board of Directors.

The Board of Directors seeks to ensure that the needs of its membership group are appropriately reflected through the diversity of the trustee body. The more traditional business skills are well represented on the Board of Directors. In an effort to maintain this broad skill mix, members of the Board of Directors are requested to provide a list of their skills (and update it each year) and in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for the election to the Board of Directors.

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED

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Trustees' responsibilities statement

The trustees (who are also directors of the Wiltshire Scrapstore & Resource Centre Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial 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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make 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 inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Risk Management

The trustees have conducted a review of the major risks to which the charity is exposed. Where appropriate, systems and procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, members and visitors to the Centre. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Reserves Policy

The Trustees have resolved to maintain funds at a level that equates to at least three months operational costs in order to ensure the ongoing provision of services. This figure is currently £78,469 and represents unrestricted reserves.

Redundancy payments would be made in line with government statutory guidelines and individual personal contracts of employment.

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Independent Examiner

The Independent Examiner, Mander Duffill, will be proposed for re-appointment in accordance with Statements of Recommended Practice for Charity Accounts and the Charities Act 2011.

Small Company Exemptions

This report is prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approval

This report was approved by the directors on 16.12.25 and signed on its behalf by



Glynis Cosgrave
(Company Secretary)

Unit 5
Griffin Farm
Bowden Hill
Lacock
Chippenham
Wiltshire
SN15 2PP

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
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Independent Examiner's Report to the Trustees of Wiltshire Scrapstore & Resource Centre Ltd

We report on the accounts of the company for the year ended 31 March 2025 which are set out on pages 8 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report


Our 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 presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any 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

In connection with our examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Andy Davis FCA
Mander Duffill
The Old Post Office
41-43 Market Place
Chippenham
SN15 3HR



Date: 18 December 2025

**STATEMENT OF FINANCIAL ACTIVITIES
(including Income and Expenditure Account)**

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	
				2025	2024
INCOMING RESOURCES	1.2	£	£	£	£
Donations and Legacies					
Donations for Scrap		72867	0	72867	67745
Other Donations		3462	0	3462	4931
Activities for generating funds:					
Bank interest received		3037	0	3037	3238
Shop		15733	0	15733	18946
From Charitable activities					
Clothworkers' Foundation		0	0	0	6100
Wiltshire Community Foundation		0	9766	9766	5000
Chippenham Lions Club		0	1500	1500	3050
Corsham Area Board		0	2500	2500	0
Chippenham Area Board		0	2500	2500	0
Wessex Water		0	1000	1000	0
Adrian Swire Charitable Trust		0	8000	8000	0
St James'		0	750	750	0
Hedley Grant		0	2000	2000	0
Samuel William Farmers Trust		0	2000	2000	0
De Bbye Charitable Trust		0	4000	4000	0
Gift Aid		0	0	0	2129
Barty's Cafe		51817	0	51817	43603
Social Enterprise (Volunteers)		45638	0	45638	47570
Educational Workshops		27260	0	27260	20847
Playpods		45838	0	45838	55364
Parties		3954	0	3954	3202
Sewing Club		5381	0	5381	5310
Hire		0	0	0	570
Publications & Sundry Income		2566	0	2566	406
Fire Insurance Claim		0	0	0	13754
Total Incoming Resources		<u>277553</u>	<u>34016</u>	<u>311569</u>	<u>301765</u>
RESOURCES EXPENDED					
Cost of Generating Funds					
Shop Purchases		7311	0	7311	9264
Charitable Expenditure					
Charitable Expenditure	3	274669	27624	302293	308375
Governance Costs		1440	0	1440	1198
Total Resources expended		<u>283420</u>	<u>27624</u>	<u>311044</u>	<u>318837</u>
Net Movements in Funds		-5867	6392	525	-17072
Fund balances brought forward		84049	1594	85643	102715
Transfers between funds					
Fund Balances carried forward		<u>78182</u>	<u>7986</u>	<u>86168</u>	<u>85643</u>

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	£	2025 £	£	2024 £
Fixed Assets					
Tangible Assets	7		1124		1455
Current Assets					
Stock - Shop			4739		5025
Debtors	8		2514		2637
Cash at Bank and in Hand			86246		81985
			----- 93499		----- 89647
Creditors: Amounts Falling Due within one year	9		-8455		-5459
			----- -8455		----- -5459
Net Current Assets			85044		84188
Total Assets Less Current Liabilities			----- 86168		----- 85643
Net Assets			----- 86168		----- 85643
 <u>RESERVES</u>					
Restricted Funds			7986		1594
Unrestricted Funds			78182		84049
			----- 86168		----- 85643

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 11 to 14 form an integral part of these financial statements

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
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BALANCE SHEET (continued)

**Directors' statements required by Sections 475(2) and (3)
for the year ended 31 March 2025**

In approving these financial statements as directors of the company we hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 March 2025; and
- (c) that we acknowledge our responsibilities for:
 - (1) ensuring that the company keeps accounting records which comply with Section 386; and
 - (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board on 15/12/2025 and signed on its behalf by



Naomi Owen
Director

Registration number 03748418 (England & Wales)

The notes on pages 11 to 14 form an integral part of these financial statements

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

**Notes to the financial statements
for the year ended 31 March 2025**

1. Accounting Policies

1.1. Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity is controlled by its governing document, its memorandum and articles of association, and constitutes a company limited by guarantee. The address of the registered office is given in the company information page in the financial statements. The nature of the charity's operations and principal activities are provided in the Report of the Trustees.

1.2. Incoming resources

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Office equipment	-	25% reducing balance
Computer equipment	-	25% straight line
Fixture and fittings	-	20% reducing balance
Motor vehicles	-	25% reducing balance

1.4. Stock

Stock is valued at the lower of cost and net realisable value.

2. Taxation

Section 505 of the Income and Corporation Taxes Act 1988 provides charities with an exemption from income tax or corporation tax on profits attributable to a trade, so long as the profits are applied solely to charitable purposes. No tax charges have arisen in the charity.

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
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**Notes to the financial statements
for the year ended 31 March 2025**

	Unrestricted Funds	Restricted Funds	Total Funds	
			2025	2024
	£	£	£	£
3 Resources Expended				
Direct Charitable Costs				
Salaries & Wages	189826	6493	196319	194254
Pensions	3336	115	3451	3264
Staff Training	370	0	370	76
Recruitment (CRB's)	66	0	66	0
Rent & Rates, Premises Insurance	41296	8000	49296	47781
Insurance (Vehicles)	1040	0	1040	1043
Light & Heat	2893	4766	7659	10915
Repairs & Maintenance	4013	0	4013	4845
Packaging	0	0	0	0
Postage, Stationary, Photocopying & Telephone	2947	0	2947	3118
Photocopier Hire	759	0	759	759
Computer/IT	166	0	166	4504
Playpod Equipment/Training	1285	0	1285	1760
Project Supplies & Equipment	16136	8250	24386	24965
Motor Expenses	4700	0	4700	3785
Travel & Subsistence	1746	0	1746	1941
Publicity, Advertising & Special Projects	276	0	276	60
Payroll & Accountancy Fees	880	0	880	2018
Chip & Pin Expenses	2498	0	2498	2300
Bank Charges	60	0	60	351
Sundry Expenses	0	0	0	0
Publications & subscriptions	45	0	45	207
Depreciation on equipment	0	0	0	0
Depreciation on fixtures & fittings	131	0	131	163
Depreciation on motor vehicles	200	0	200	266
Bad Debt Write Off	0	0	0	0
			0	
	<u>274669</u>	<u>27624</u>	<u>302293</u>	<u>308375</u>
Governance Costs			2025	2024
			£	£
Independent Examiner fee	1440	0	1440	1198
	<u>1440</u>	<u>0</u>	<u>1440</u>	<u>1198</u>
	Unrestricted	Restricted	2025	2024
The average monthly number of employees during the year was as follows:	13	1	14	14

No employees received emoluments in excess of £60,000

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
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**Notes to the financial statements
for the year ended 31 March 2025**

4. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2025 £	2024 £
Salaries and Wages	196319	194254
Social Security Costs	0	0
Pension Costs	3451	3264
	199770	197518

No employees had employee benefits in excess of £60,000. Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with the Trust or its subsidiary in the year (2024:£nil) neither were they reimbursed expenses during the year (2024:£nil) . No charity trustee received payment for professional or other services supplied to the charity (2024:£nil) .

The key management personnel of the parent charity, the Trust, comprise the trustees, the Director, the Deputy Director and the Finance Manager. The total employee benefits of the key management personnel of the Trust were £59,438 (2024 53,481).

5. Staff Numbers

The average monthly head count was 14 staff (2023: 14 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2025 Number	2024 Number
All employees	6	6

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
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**Notes to the financial statements
for the year ended 31 March 2025**

..... Continued

6. Fund Accounting

Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charity. They have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

7. Tangible Fixed Assets

	Equipment £	Fixture & Fittings £	Motor Vehicles £	Total £
Cost				
1 April 2024	9093	7582	28414	45089
Additions				
31 March 2025	<u>9093</u>	<u>7582</u>	<u>28414</u>	<u>45089</u>
Depreciation				
1 April 2024	9093	6927	27614	43634
Charge for Year	0	131	200	331
31 March 2025	<u>9093</u>	<u>7058</u>	<u>27814</u>	<u>43965</u>
Net Book Value				
1 April 2024	0	524	600	1884
31 March 2025	<u>0</u>	<u>524</u>	<u>600</u>	<u>1124</u>

8. Debtors

	2025 £	2024 £
Other Debtors	2514	1258
VAT Debtor	0	1379
	<u>2514</u>	<u>2637</u>

9. Creditors: amounts falling due within one year

Other Creditors	7484	5459
Accruals and deferred income	0	0
VAT Liability	971	0
	<u>8455</u>	<u>5459</u>

FUNDS MOVEMENT

10. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance 1 April 2024 £	Income £	Expenditure £	Transfers £	Fund 31 March 2025 £
General Fund	84336	277553	-283420	0	78469
	<u>84336</u>	<u>277553</u>	<u>-283420</u>	<u>0</u>	<u>78469</u>

Analysis of movements in unrestricted funds - previous year

	Balance 1 April 2023 £	Income £	Expenditure £	Transfers £	Fund 31 March 2024 £
General Fund	85488	295665	-296817	0	84336
	<u>85488</u>	<u>295665</u>	<u>-296817</u>	<u>0</u>	<u>84336</u>

Name of unrestricted fund

Description, nature and purposes of fund

General Funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charity. They have not been designated for other purposes.

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

11. Analysis of net assets between funds

	General Fund £	Restricted Funds £	Total £
Tangible fixed assets	1124	0	1124
Cash at bank and in hand	86246	0	86246
Other net current assets/(liabilities)	-9188	0	-9188
Creditors of more than one year			0
	78182	0	78182

Analysis of net assets between funds - previous year

	General Fund £	Restricted Funds £	Total £
Tangible fixed assets	1455	0	1455
Cash at bank and in hand	91985	0	91985
Other net current assets/(liabilities)	609	0	609
Creditors of more than one year			
	84049	0	84049

12. Related party transactions

During the year, there were no related party transactions. Although Directors are permitted to claim for reimbursement for Payments in respect of services rendered were made to:

None

13. Company limited by guarantee

The company is limited by guarantee. The member's liability is limited to £1 in the event of a deficiency on winding up.

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE

England & Wales - Charity number 1077193

Accounts

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED

A COMPANY LIMITED BY GUARANTEE

**DIRECTORS REPORT AND
FINANCIAL STATEMENTS**

YEAR ENDED 31 MARCH 2024

COMPANY NUMBER: 3748418 (England & Wales)

CHARITY NUMBER: 1077193

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

COMPANY INFORMATION

Directors & Trustees:	Naomi Claire Owen	Chair	Appointed	
	Mrs Susan Brown	Trustee	Appointed	
	Mrs Kate George	Trustee	Appointed	
	Mrs Margaret Hiscocks	Trustee	Appointed	19/05/2014
	Mr Steve Munden	Trustee	Appointed	27/06/2019
	Mrs Rachel Holtam	Trustee	Appointed	22/05/2024

Company Secretary: Glynis Cosgrave

Company Number: 3748418

Charity Number: 1077193

VAT Registration No. 176 5712 83

Registered Office: Unit 5, Griffin Farm
Bowden Hill
Lacock
Wiltshire
SN15 2PP

Charity Address: Unit 5, Griffin Farm
Bowden Hill
Lacock
Wiltshire
SN15 2PP

Bankers: CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4TA

Independent Examiner: Mander Duffill
The Old Post Office
41-43 Market Place
Chippenham
SN15 3HR

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

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7	Independent Examiners' Report
8	Statement of Financial Activities
9 - 10	Balance Sheet
11 - 17	Notes to the Financial Statements

REPORT OF THE DIRECTORS/TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The Directors (who are also the trustees) present their report and financial statements for the year ended 31 March 2024.

Principal Activity and Public Benefit

The Charity's object and its principal activity is to support the development of creative play and recreation opportunities for children and young people with specific work also being done in areas of disadvantage. The Charity promotes this object for the benefit of the public by:

- encouraging and supporting the re-use of resources that would otherwise go straight to landfill by the provision of a Scrapstore. In providing more affordable resources for those working with children and young people including families, it will increase and improve opportunities for learning through creative play. During the year the charity collected re-usable materials through donations from local businesses and through exchanges with other Scrapstores. These materials include paper, card, wallpaper, foam, felt, fabrics, bubble wrap, ribbons, wool, containers and various off-cuts to be used in imaginative ways;
- Funded work involving working with Volunteers with learning difficulties/ disabilities. Offering supported volunteer work placements. Such agreements have "restricted" funding - grants or donations which have to be used in a specific way or for a specific purpose. In many cases with our funders having met and exceeded the requirements placed on the charity through these Agreements, it has built a successful history with funders who have continued, and in some cases increased, the work they have entered a contract with us to fulfill. This reflects the confidence funders have in the charity's ability to meet the obligations placed on it when entering into such agreements;
- PlayPods run in partnership with Childrens Scrapstore in Bristol. Providing accredited training to MDSA's in primary schools to support the addition of a PlayPod into lunchtime play.
- providing a craft shop for low cost materials for adults working with children and for children themselves including glues, glitter, feathers, pipe cleaners, paints, card and paper;
- running creative birthday parties at the charity's premises dedicated to a creative activity based around the birthday child's chosen theme;
- running a social enterprise called SmArt-Cuts which uses Scrapstore resources which are cut into various shapes and can be bought individually or as activity packs;

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

The Charities objectives and principal activities including the charity's work is based on activities in the county of Wiltshire. Other than for activities supported by Service Level Agreement funding and for purchases from the shop, members of the public must become members to use the Scrapstore. Membership is free and open to the whole community. Members visiting the Scrapstore can fill a sack for which they are asked to make a donation of between £6 and £12 depending on the contents. Our membership is open to the community, anyone who works with children or young people (including parents or guardians), students, community groups and those working with the elderly or adults with learning disabilities.

The Scrapstore is open at a variety of times Tuesday to Saturday so that the variety of members of the public who use the charity may be accommodated.

The resources provided by the charity are not available for personal gain.

The Charity endeavours to increase self generated income such as that derived from birthday parties, training, workshops, the sale of SmArt-Cut items and from shop sales, as well as through our craft shop Barty's in Lacock.

Trust Document

Since 1996, when a steering group was formed to see what the level of demand for a Scrapstore might be and then the confirmation of this through an independent feasibility study, the charity has continued to grow. Originally called 'Wiltshire Play Resource Centre' the name was changed to 'Wiltshire Scrapstore and Resource Centre' to reflect what it was generally described as by its members 'The Scrapstore' and at the time of name change we were finding the word 'Play' in the name was causing difficulties with some potential funders. However in recent years the word 'play' has come back into fashion but currently there are no plans to change the name again.

The Charity is constituted as a company limited by guarantee and is therefore governed by a memorandum and articles of association. In the event of the Company being wound up members are required to contribute an amount not exceeding £1.

Achievement & Financial Review

The charity first became operational in 2000 from a warehouse in Devizes which offered approximately 1500 sq ft of work and storage space. Within 3 months of opening both the supply of resources and take up of membership exceeded what was expected within the first year. This was to such an extent that larger premises had to be found. This was not an ideal situation for such a young charity but the decision was made to make the move and larger premises were secured in Melksham of 3000 sq ft. Although stretching the charity's financial resources it proved the right thing to do as both the suppliers and membership continued to rapidly grow. Confidence in the charity's ability to deliver a quality service attracted the local authority and other funders, resulting in the offer of Service Level Agreements to assist them in meeting their own targets. The charity will only enter into these types of agreements where the work being contracted supports the aims of the charity itself.

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

By 2007 the charity found itself in even greater demand for its services both from within the premises at Melksham and through a developing Training and Outreach service. This coincided with the available parking at the premises being reduced by half, the lease coming to an end and having to turn more high quality reusable waste away and into landfill due to lack of space. Alternative premises had to be found urgently and we were fortunate to secure our current location in Lacock which offered the much needed 6000 sq ft of space. Having few financial reserves available to help fund the move or to cover the cost of the refurbishment and the increased running costs, this was a difficult but essential move to make. Fortunately as the charity has grown, its own income generating abilities have also increased. The move to Lacock provided the space that was needed for this and although we have seen this income increase, with potential to increase significantly further in the future, we are still recovering from the high investment required and the unforeseen national economic circumstances of the past few years.

Our Service Level Agreements with the Local Authority came to an end in March 2012 which has meant we have needed to find ways to ensure the future self sustainability of the charity.

We can confidently expect the various income generating streams we now have in place to continue to increase. We also have a number of new ones which now tested and proved worthwhile we will begin to promote. At a time when many charities are experiencing great difficulties we are very fortunate to have so many current and potential income generating streams that have the ability to grow. We are also looking at new funding avenues for future projects.

In particular we have taken on the play pod project, which is a nationally accredited training programme which is undertaken with Primary schools and their lunchtime staff. The play pods are filled with scrap resources for children to play with on the school play ground at lunchtime. We have seen from other scrapstores that this has proved a popular project and we know this will be financially positive for our own Scrapstore over the coming years.

Our shop in Lacock village also continues to increase our own income generating capacity. As it is becoming more widely known, people are coming from far and wide to buy from us, particularly at Christmas and other seasonal festivities.

In 2013, we were successful with a bid to receive funds to develop a café at the heart of the Scrapstore and, with a robust business plan in place, it has become increasingly successful year on year. By 2019, the Café has become a steady strand of income for the charity.

Directors

The Directors and Trustees as at 31 March 2024 and who served during the year are listed on the Company Information page of the financial statements.

Recruitment and appointment of Directors

The Directors of the Company are also charity trustees for the purposes of charity law and under the Company's articles are known as members of the Board of Directors.

The Board of Directors seeks to ensure that the needs of its membership group are appropriately reflected through the diversity of the trustee body. The more traditional business skills are well represented on the Board of Directors. In an effort to maintain this broad skill mix, members of the Board of Directors are requested to provide a list of their skills (and update it each year) and in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for the election to the Board of Directors.

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

Trustee induction and Training

New Trustees are encouraged to attend short training sessions to familiarise themselves with the charity and the context within which it operates. These are led by the Chair of the Board of Directors and cover;

- the obligations of the Board of Directors,
- the main documents which set out the operational framework for the charity including the Memorandum and Articles,
- resourcing and the current financial position as set out in the latest Accounts,
- future plans and objectives,

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED

Company limited by guarantee

Trustees' responsibilities statement

The trustees (who are also directors of the Wiltshire Scrapstore & Resource Centre Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial 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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make 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 inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Risk Management

The trustees have conducted a review of the major risks to which the charity is exposed. Where appropriate, systems and procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, members and visitors to the Centre. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Reserves Policy

The Trustees have resolved to maintain funds at a level that equates to at least three months operational costs in order to ensure the ongoing provision of services. This figure is currently £84,366 and represents unrestricted reserves.

Redundancy payments would be made in line with government statutory guidelines and individual personal contracts of employment.

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

Independent Examiner

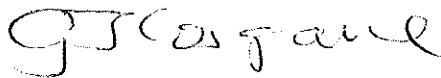
The Independent Examiner, Mander Duffill, will be proposed for re-appointment in accordance with Statements of Recommended Practice for Charity Accounts and the Charities Act 2011.

Small Company Exemptions

This report is prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approval

This report was approved by the directors on 18th December 2024 and signed on its behalf by



Glynis Cosgrave
(Company Secretary)

Unit 5
Griffin Farm
Bowden Hill
Lacock
Chippenham
Wiltshire
SN15 2PP

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

Independent Examiner's Report to the Trustees of Wiltshire Scrapstore & Resource Centre Ltd

We report on the accounts of the company for the year ended 31 March 2024 which are set out on pages 8 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

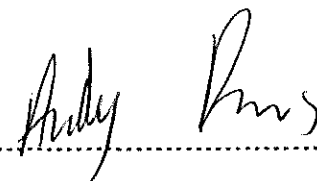
Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any 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

In connection with our examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Andy Davis FCA
Mander Duffill
The Old Post Office
41-43 Market Place
Chippenham
SN15 3HR


.....
Date: 19 December 2024

STATEMENT OF FINANCIAL ACTIVITIES
(including Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	
				2024	2023
INCOMING RESOURCES	1.2	£	£	£	£
Donations and Legacies					
Donations for Scrap		67745		67745	62881
Other Donations		4931		4931	17311
Activities for generating funds:					
Bank interest received		3238		3238	1065
Shop		18946		18946	20240
From Charitable activities					
BBC Children in Need				0	6594
# I Will Funding				0	4324
Lotto Community Funding				0	9997
Clothworkers' Foundation			6100	6100	0
Chippenham Lions Club		3050		3050	0
Wiltshire Community Foundation		5000		5000	0
Gift Aid		2129		2129	0
Barty's Cafe		43603		43603	39779
Social Enterprise (Volunteers)		47570		47570	36850
Educational Workshops		20847		20847	33767
Playpods		55364		55364	49178
Parties		3202		3202	1383
Sewing Club		5310		5310	6856
Hire		570		570	1530
Publications & Sundry Income		406		406	654
Fire Insurance Claim		13754		13754	0
Total Incoming Resources		295665	6100	301765	292409
RESOURCES EXPENDED					
Cost of Generating Funds					
Shop Purchases		9264	0	9264	10288
Charitable Expenditure					
Charitable Expenditure	3	286355	22020	308375	278049
Governance Costs		1198	0	1198	1202
Total Resources expended		296817	22020	318837	289539
Net Movements in Funds		-1152	-15920	-17072	2870
Fund balances brought forward		85201	17514	102715	99845
Transfers between funds					
Fund Balances carried forward		84049	1594	85643	102715

The notes form part of these accounts

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	£	2024 £	£	2023 £
Fixed Assets					
Tangible Assets	7		1455		1884
Current Assets					
Stock - Shop		5025		6608	
Debtors	8	2637		4559	
Cash at Bank and in Hand		81985		95488	
		-----	89647	-----	106655
Creditors: Amounts Falling Due within one year	9	-5459		-5824	
		-----	-5459	-----	-5824
Net Current Assets			84188		100831
			-----		-----
Total Assets Less Current Liabilities			85643		102715
			-----		-----
Net Assets			85643		102715
			=====		=====
 <u>RESERVES</u>					
Restricted Funds			1594		17514
Unrestricted Funds			84049		85201
			-----		-----
			85643		102715
			=====		=====

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 11 to 14 form an integral part of these financial statements

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

BALANCE SHEET (continued)

**Directors' statements required by Sections 475(2) and (3)
for the year ended 31 March 2024**

In approving these financial statements as directors of the company we hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 March 2024; and
- (c) that we acknowledge our responsibilities for:
 - (1) ensuring that the company keeps accounting records which comply with Section 386; and
 - (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board on 18th December 2024 and signed on its behalf by



Naomi Owen
Director

Registration number 03748418 (England & Wales)

The notes on pages 11 to 14 form an integral part of these financial statements

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2024

1. Accounting Policies

1.1. Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity is controlled by its governing document, its memorandum and articles of association, and constitutes a company limited by guarantee. The address of the registered office is given in the company information page in the financial statements. The nature of the charity's operations and principal activities are provided in the Report of the Trustees.

1.2. Incoming resources

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Office equipment	-	25% reducing balance
Computer equipment	-	25% straight line
Fixture and fittings	-	20% reducing balance
Motor vehicles	-	25% reducing balance

1.4. Stock

Stock is valued at the lower of cost and net realisable value.

2. Taxation

Section 505 of the Income and Corporation Taxes Act 1988 provides charities with an exemption from income tax or corporation tax on profits attributable to a trade, so long as the profits are applied solely to charitable purposes. No tax charges have arisen in the charity.

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2024

	Unrestricted Funds	Restricted Funds	Total Funds	
			2024	2023
3 Resources Expended	£	£	£	£
Direct Charitable Costs				
Salaries & Wages	184861	9393	194254	184090
Pensions	3087	177	3264	3016
Staff Training	76		76	198
Recruitment (CRB's)			0	118
Rent & Rates, Premises Insurance	47781		47781	49704
Insurance (Vehicles)	1043		1043	1069
Light & Heat	10915		10915	7624
Repairs & Maintenance	4845		4845	2904
Packaging			0	50
Postage, Stationary, Photocopying & Telephone	3118		3118	2578
Photocopier Hire	759		759	746
Computer/IT	0	4504	4504	139
Playpod Equipment/Training	1760		1760	760
Project Supplies & Equipment	17019	7946	24965	14803
Motor Expenses	3785		3785	3734
Travel & Subsistence	1941		1941	2258
Publicity, Advertising & Special Projects	60		60	168
Payroll & Accountancy Fees	2018		2018	810
Chip & Pin Expenses	2300		2300	2309
Bank Charges	351		351	74
Sundry Expenses			0	288
Publications & subscriptions	207		207	48
Depreciation on equipment			0	0
Depreciation on fixtures & fittings	163		163	205
Depreciation on motor vehicles	266		266	356
Bad Debt Write Off			0	0
	286355	22020	308375	278049
Governance Costs			2024	2023
			£	£
Independent Examiner fee	1198		1198	1002
	1198	0	1198	1002
	Unrestricted	Restricted	2024	2023
The average monthly number of employees during the year was as follows:	13	1	14	14

No employees received emoluments in excess of £60,000

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

**Notes to the financial statements
for the year ended 31 March 2024**

4. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2024 £	2023 £
Salaries and Wages	194254	184090
Social Security Costs	0	0
Pension Costs	3264	3016
	197518	187106

No employees had employee benefits in excess of £60,000. Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with the Trust or its subsidiary in the year (2023:£nil) neither were they reimbursed expenses during the year (2023:£nil) . No charity trustee received payment for professional or other services supplied to the charity (2023:£nil) .

The key management personnel of the parent charity, the Trust, comprise the trustees, the Director, the Deputy Director and the Finance Manager. The total employee benefits of the key management personnel of the Trust were £59,438 (2023 53,481).

5. Staff Numbers

The average monthly head count was 14 staff (2023: 14 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2024 Number	2023 Number
All employees	6	6

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

**Notes to the financial statements
for the year ended 31 March 2024**

..... Continued

6. Fund Accounting

Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charity. They have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

7. Tangible Fixed Assets

	Equipment £	Fixture & Fittings £	Motor Vehicles £	Total £
Cost				
1 April 2023	9093	7582	28414	45089
Additions				
31 March 2024	<u>9093</u>	<u>7582</u>	<u>28414</u>	<u>45089</u>
Depreciation				
1 April 2023	9093	6764	27348	43205
Charge for Year	0	163	266	429
31 March 2024	<u>9093</u>	<u>6927</u>	<u>27614</u>	<u>43634</u>
Net Book Value				
1 April 2023	0	818	1066	1884
31 March 2024	<u>0</u>	<u>655</u>	<u>800</u>	<u>1455</u>

8. Debtors

	2024 £	2023 £
Other Debtors	1258	2797
VAT Debtor	1379	1762
	<u>2637</u>	<u>4559</u>

9. Creditors: amounts falling due within one year

Other Creditors	5459	5824
Accruals and deferred income		0
VAT Liability		0
	<u>5459</u>	<u>5824</u>

FUNDS MOVEMENT

10. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance 1 April 2023 £	Income £	Expenditure £	Transfers £	Fund 31 March 2024 £
General Fund	85488	295665	-296817	0	84336
	<u>85488</u>	<u>295665</u>	<u>-296817</u>	<u>0</u>	<u>84336</u>

Analysis of movements in unrestricted funds - previous year

	Balance 1 April 2022 £	Income £	Expenditure £	Transfers £	Fund 31 March 2023 £
General Fund	95272	271494	-281278	0	85488
	<u>95272</u>	<u>271494</u>	<u>-281278</u>	<u>0</u>	<u>85488</u>

Name of unrestricted fund	Description, nature and purposes of fund
General Funds	Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charity. They have not been designated for other purposes.

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

11. Analysis of net assets between funds

	General Fund £	Restricted Funds £	Total £
Tangible fixed assets	1455	0	1455
Cash at bank and in hand	81985	0	81985
Other net current assets/(liabilities)	609	0	609
Creditors of more than one year			0
	<u>84049</u>	<u>0</u>	<u>84049</u>

Analysis of net assets between funds - previous year

	General Fund £	Restricted Funds £	Total £
Tangible fixed assets	1884	0	1884
Cash at bank and in hand	95488	0	95488
Other net current assets/(liabilities)	-12171	0	-12171
Creditors of more than one year			0
	<u>85201</u>	<u>0</u>	<u>85201</u>

12. Related party transactions

During the year, there were no related party transactions. Although Directors are permitted to claim for reimbursement for Payments in respect of services rendered were made to:

None

13. Company limited by guarantee

The company is limited by guarantee. The member's liability is limited to £1 in the event of a deficiency on winding up.

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE

England & Wales - Charity number 1077193

Accounts

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED

A COMPANY LIMITED BY GUARANTEE

**DIRECTORS REPORT AND
FINANCIAL STATEMENTS**

YEAR ENDED 31 MARCH 2023

COMPANY NUMBER: 3748418 (England & Wales)

CHARITY NUMBER: 1077193

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

COMPANY INFORMATION

Directors & Trustees:	Naomi Claire Owen	Chair	Appointed	
	Mr Clive Colman	Trustee	Resigned	14/09/2022
	Mrs Claire Cosgrove	Trustee	Resigned	28/07/2022
	Mrs Susan Brown	Trustee	Appointed	
	Mrs Kate George	Trustee	Appointed	
	Mrs Margaret Hiscocks	Trustee	Appointed	19/05/2014
	Mr Steve Munden	Trustee	Appointed	27/06/2019
Company Secretary:	Glynis Cosgrave			
Company Number:	3748418			
Charity Number:	1077193			
VAT Registration No.	176 5712 83			
Registered Office:	Unit 5, Griffin Farm Bowden Hill Lacock Wiltshire SN15 2PP			
Charity Address:	Unit 5, Griffin Farm Bowden Hill Lacock Wiltshire SN15 2PP			
Bankers:	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA			
Independent Examiner:	Mander Duffill The Old Post Office 41-43 Market Place Chippenham SN15 3HR			

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

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REPORT OF THE DIRECTORS/TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The Directors (who are also the trustees) present their report and financial statements for the year ended 31 March 2023.

Principal Activity and Public Benefit

The Charity's object and its principal activity is to support the development of creative play and recreation opportunities for children and young people with specific work also being done in areas of disadvantage. The Charity promotes this object for the benefit of the public by:

- encouraging and supporting the re-use of resources that would otherwise go straight to landfill by the provision of a Scrapstore. In providing more affordable resources for those working with children and young people including families, it will increase and improve opportunities for learning through creative play. During the year the charity collected re-usable materials through donations from local businesses and through exchanges with other Scrapstores. These materials include paper, card, wallpaper, foam, felt, fabrics, bubble wrap, ribbons, wool, containers and various off-cuts to be used in imaginative ways;
- Funded work involving working with Volunteers with learning difficulties/ disabilities. Offering supported volunteer work placements. Such agreements have "restricted" funding - grants or donations which have to be used in a specific way or for a specific purpose. In many cases with our funders having met and exceeded the requirements placed on the charity through these Agreements, it has built a successful history with funders who have continued, and in some cases increased, the work they have entered a contract with us to fulfill. This reflects the confidence funders have in the charity's ability to meet the obligations placed on it when entering into such agreements;
- PlayPods run in partnership with Childrens Scrapstore in Bristol. Providing accredited training to MDSA's in primary schools to support the addition of a PlayPod into lunchtime play.
- providing a craft shop for low cost materials for adults working with children and for children themselves including glues, glitter, feathers, pipe cleaners, paints, card and paper;
- running creative birthday parties at the charity's premises dedicated to a creative activity based around the birthday child's chosen theme;
- running a social enterprise called SmArt-Cuts which uses Scrapstore resources which are cut into various shapes and can be bought individually or as activity packs;

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

The Charities objectives and principal activities including the charity's work is based on activities in the county of Wiltshire. Other than for activities supported by Service Level Agreement funding and for purchases from the shop, members of the public must become members to use the Scrapstore. Membership is free and open to the whole community. Members visiting the Scrapstore can fill a sack for which they are asked to make a donation of between £6 and £12 depending on the contents. Our membership is open to the community, anyone who works with children or young people (including parents or guardians), students, community groups and those working with the elderly or adults with learning disabilities.

The Scrapstore is open at a variety of times Tuesday to Saturday so that the variety of members of the public who use the charity may be accommodated.

The resources provided by the charity are not available for personal gain.

The Charity endeavours to increase self generated income such as that derived from birthday parties, training, workshops, the sale of SmArt-Cut items and from shop sales, as well as through our craft shop Barty's in Lacock.

Trust Document

Since 1996, when a steering group was formed to see what the level of demand for a Scrapstore might be and then the confirmation of this through an independent feasibility study, the charity has continued to grow. Originally called 'Wiltshire Play Resource Centre' the name was changed to 'Wiltshire Scrapstore and Resource Centre' to reflect what it was generally described as by its members 'The Scrapstore' and at the time of name change we were finding the word 'Play' in the name was causing difficulties with some potential funders. However in recent years the word 'play' has come back into fashion but currently there are no plans to change the name again.

The Charity is constituted as a company limited by guarantee and is therefore governed by a memorandum and articles of association. In the event of the Company being wound up members are required to contribute an amount not exceeding £1.

Achievement & Financial Review

The charity first became operational in 2000 from a warehouse in Devizes which offered approximately 1500 sq ft of work and storage space. Within 3 months of opening both the supply of resources and take up of membership exceeded what was expected within the first year. This was to such an extent that larger premises had to be found. This was not an ideal situation for such a young charity but the decision was made to make the move and larger premises were secured in Melksham of 3000 sq ft. Although stretching the charity's financial resources it proved the right thing to do as both the suppliers and membership continued to rapidly grow. Confidence in the charity's ability to deliver a quality service attracted the local authority and other funders, resulting in the offer of Service Level Agreements to assist them in meeting their own targets. The charity will only enter into these types of agreements where the work being contracted supports the aims of the charity itself.

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

By 2007 the charity found itself in even greater demand for its services both from within the premises at Melksham and through a developing Training and Outreach service. This coincided with the available parking at the premises being reduced by half, the lease coming to an end and having to turn more high quality reusable waste away and into landfill due to lack of space. Alternative premises had to be found urgently and we were fortunate to secure our current location in Lacock which offered the much needed 6000 sq ft of space. Having few financial reserves available to help fund the move or to cover the cost of the refurbishment and the increased running costs, this was a difficult but essential move to make. Fortunately as the charity has grown, its own income generating abilities have also increased. The move to Lacock provided the space that was needed for this and although we have seen this income increase, with potential to increase significantly further in the future, we are still recovering from the high investment required and the unforeseen national economic circumstances of the past few years.

Our Service Level Agreements with the Local Authority came to an end in March 2012 which has meant we have needed to find ways to ensure the future self sustainability of the charity.

We can confidently expect the various income generating streams we now have in place to continue to increase. We also have a number of new ones which now tested and proved worthwhile we will begin to promote. At a time when many charities are experiencing great difficulties we are very fortunate to have so many current and potential income generating streams that have the ability to grow. We are also looking at new funding avenues for future projects.

In particular we have taken on the play pod project, which is a nationally accredited training programme which is undertaken with Primary schools and their lunchtime staff. The play pods are filled with scrap resources for children to play with on the school play ground at lunchtime. We have seen from other scrapstores that this has proved a popular project and we know this will be financially positive for our own Scrapstore over the coming years.

Our shop in Lacock village also continues to increase our own income generating capacity. As it is becoming more widely known, people are coming from far and wide to buy from us, particularly at Christmas and other seasonal festivities.

In 2013, we were successful with a bid to receive funds to develop a café at the heart of the Scrapstore and, with a robust business plan in place, it has become increasingly successful year on year. By 2019, the Café has become a steady strand of income for the charity.

Directors

The Directors and Trustees as at 31 March 2023 and who served during the year are listed on the Company Information page of the financial statements.

Recruitment and appointment of Directors

The Directors of the Company are also charity trustees for the purposes of charity law and under the Company's articles are known as members of the Board of Directors.

The Board of Directors seeks to ensure that the needs of its membership group are appropriately reflected through the diversity of the trustee body. The more traditional business skills are well represented on the Board of Directors. In an effort to maintain this broad skill mix, members of the Board of Directors are requested to provide a list of their skills (and update it each year) and in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for the election to the Board of Directors.

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

Trustee induction and Training

New Trustees are encouraged to attend short training sessions to familiarise themselves with the charity and the context within which it operates. These are led by the Chair of the Board of Directors and cover;

- the obligations of the Board of Directors,
- the main documents which set out the operational framework for the charity including the Memorandum and Articles,
- resourcing and the current financial position as set out in the latest Accounts,
- future plans and objectives,

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED

Company limited by guarantee

Trustees' responsibilities statement

The trustees (who are also directors of the Wiltshire Scrapstore & Resource Centre Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial 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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make 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 inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Risk Management

The trustees have conducted a review of the major risks to which the charity is exposed. Where appropriate, systems and procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, members and visitors to the Centre. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Reserves Policy

The Trustees have resolved to maintain funds at a level that equates to at least three months operational costs in order to ensure the ongoing provision of services. This figure is currently £85,488 and represents unrestricted reserves.

Redundancy payments would be made in line with government statutory guidelines and individual personal contracts of employment.

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

Independent Examiner

The Independent Examiner, Mander Duffill, will be proposed for re-appointment in accordance with Statements of Recommended Practice for Charity Accounts and the Charities Act 2011.

Small Company Exemptions

This report is prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approval

This report was approved by the directors on 19 DEC 2023 and signed on its behalf by



Glynis Cosgrave
(Company Secretary)

Unit 5
Griffin Farm
Bowden Hill
Lacock
Chippenham
Wiltshire
SN15 2PP

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

Independent Examiner's Report to the Trustees of Wiltshire Scrapstore & Resource Centre Ltd

We report on the accounts of the company for the year ended 31 March 2023 which are set out on pages 8 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report


Our 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 presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any 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

In connection with our examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Andy Davis FCA
Mander Duffill
The Old Post Office
41-43 Market Place
Chippenham
SN15 3HR


.....
Date: 21 December 2023

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

STATEMENT OF FINANCIAL ACTIVITIES
(including Income and Expenditure Account)

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	
				2023	2022
INCOMING RESOURCES	1.2	£	£	£	£
Donations and Legacies					
Donations for Scrap		62881	0	62881	68523
Other Donations		17311	0	17311	10269
Activities for generating funds:					
Bank interest received		1065	0	1065	22
Shop		20240	0	20240	20839
From Charitable activities					
BBC Children in Need		0	6594	6594	6486
# I Will Funding		0	4324	4324	0
Lotto Community Funding		0	9997	9997	0
Lottery Main Grants - COVID19 Funding		0	0	0	9800
Wiltshire Council - COVID 19 Business Support		0	0	0	6667
HMRC - JRS Grants		0	0	0	5155
Wessex Water		0	0	0	2500
Groundworks/Tesco Bags		0	0	0	1000
Chippenham Lions Club		0	0	0	1000
Chippenham Borough Lands		0	0	0	1000
Gift Aid		0	0	0	0
Barty's Cafe		39779	0	39779	27524
Social Enterprise (Volunteers)		36850	0	36850	43079
Educational Workshops		33767	0	33767	11529
Playpods		49178	0	49178	29333
Parties		1383	0	1383	0
Sewing Club		6856	0	6856	7607
Hire		1530	0	1530	1117
Publications & Sundry Income		654	0	654	226
Total Incoming Resources		<u>271494</u>	<u>20915</u>	<u>292409</u>	<u>253676</u>
RESOURCES EXPENDED					
Cost of Generating Funds					
Shop Purchases		10288	0	10288	9477
Charitable Expenditure					
Charitable Expenditure	3	270075	7974	278049	259972
Governance Costs		1202	0	1202	1157
Total Resources expended		<u>281565</u>	<u>7974</u>	<u>289539</u>	<u>270606</u>
Net Movements in Funds		-10071	12941	2870	-16930
Fund balances brought forward		95272	4573	99845	116775
Transfers between funds					
Fund Balances carried forward		<u>85201</u>	<u>17514</u>	<u>102715</u>	<u>99845</u>

The notes form part of these accounts

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	£	2023 £	£	2022 £
Fixed Assets					
Tangible Assets	7		1884		2445
Current Assets					
Stock - Shop		6608		6101	
Debtors	8	4559		6447	
Cash at Bank and in Hand		95488		92424	
		-----		-----	
		106655		104972	
Creditors: Amounts Falling Due within one year	9		-5824		-7572
			-----		-----
			-5824		-7572
Net Current Assets			100831		97400
			-----		-----
Total Assets Less Current Liabilities			102715		99845
			-----		-----
Net Assets			102715		99845
			=====		=====
 <u>RESERVES</u>					
Restricted Funds			17514		4573
Unrestricted Funds			85201		95272
			-----		-----
			102715		99845
			=====		=====

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 11 to 14 form an integral part of these financial statements

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

BALANCE SHEET (continued)

**Directors' statements required by Sections 475(2) and (3)
for the year ended 31 March 2023**

In approving these financial statements as directors of the company we hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 March 2023; and
- (c) that we acknowledge our responsibilities for:
 - (1) ensuring that the company keeps accounting records which comply with Section 386; and
 - (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board on 19 DEC 2023 and signed on its behalf by



Naomi Owen
Director

Registration number 03748418 (England & Wales)

The notes on pages 11 to 14 form an integral part of these financial statements

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2023

1. Accounting Policies

1.1. Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity is controlled by its governing document, its memorandum and articles of association, and constitutes a company limited by guarantee. The address of the registered office is given in the company information page in the financial statements. The nature of the charity's operations and principal activities are provided in the Report of the Trustees.

1.2. Incoming resources

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Office equipment	-	25% reducing balance
Computer equipment	-	25% straight line
Fixture and fittings	-	20% reducing balance
Motor vehicles	-	25% reducing balance

1.4. Stock

Stock is valued at the lower of cost and net realisable value.

2. Taxation

Section 505 of the Income and Corporation Taxes Act 1988 provides charities with an exemption from income tax or corporation tax on profits attributable to a trade, so long as the profits are applied solely to charitable purposes. No tax charges have arisen in the charity.

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

**Notes to the financial statements
for the year ended 31 March 2023**

	Unrestricted Funds	Restricted Funds	Total Funds	
	£	£	2023 £	2022 £
3 Resources Expended				
Direct Charitable Costs				
Salaries & Wages	176592	7498	184090	156518
Pensions	2965	51	3016	2843
Staff Training	138	60	198	613
Recruitment (CRB's)	118	0	118	44
Rent & Rates, Premises Insurance	49704	0	49704	50950
Insurance (Vehicles)	1069	0	1069	1247
Light & Heat	7624	0	7624	5803
Repairs & Maintenance	2904	0	2904	3002
Packaging	50	0	50	59
Postage, Stationary, Photocopying & Telephone	2578	0	2578	3814
Photocopier Hire	746	0	746	680
Computer/IT	139	0	139	162
Playpod Equipment/Training	760	0	760	1283
Project Supplies & Equipment	14438	365	14803	24371
Motor Expenses	3734	0	3734	3796
Travel & Subsistence	2258	0	2258	612
Publicity, Advertising & Special Projects	168	0	168	131
Payroll & Accountancy Fees	810	0	810	920
Chip & Pin Expenses	2309	0	2309	1902
Bank Charges	74	0	74	420
Sundry Expenses	288	0	288	24
Publications & subscriptions	48	0	48	48
Depreciation on equipment	0	0	0	0
Depreciation on fixtures & fittings	205	0	205	256
Depreciation on motor vehicles	356	0	356	474
Bad Debt Write Off	0	0	0	0
	270075	7974	278049	259972
Governance Costs			2023 £	2022 £
Independent Examiner fee	1002	0	1002	1157
	1002	0	1002	1157
	Unrestricted	Restricted	2023	2022
The average monthly number of employees during the year was as follows:	13	1	14	14

No employees received emoluments in excess of £60,000

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2023

4. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2023	2022
	£	£
Salaries and Wages	184090	156518
Social Security Costs	0	0
Pension Costs	3016	2843
	<u>187106</u>	<u>159361</u>

No employees had employee benefits in excess of £60,000. Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with the Trust or its subsidiary in the year (2022:£nil) neither were they reimbursed expenses during the year (2022:£nil) . No charity trustee received payment for professional or other services supplied to the charity (2022:£nil) .

The key management personnel of the parent charity, the Trust, comprise the trustees, the Director, the Deputy Director and the Finance Manager. The total employee benefits of the key management personnel of the Trust were £59,438 (2022 53,481).

5. Staff Numbers

The average monthly head count was 14 staff (2022: 14 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2023	2022
	Number	Number
All employees	6	6

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

**Notes to the financial statements
for the year ended 31 March 2023**

..... Continued

6. Fund Accounting

Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charity. They have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

7. Tangible Fixed Assets

	Equipment £	Fixture & Fittings £	Motor Vehicles £	Total £
Cost				
1 April 2022	9093	7582	28414	45089
Additions				
31 March 2023	<u>9093</u>	<u>7582</u>	<u>28414</u>	<u>45089</u>
Depreciation				
1 April 2022	9093	6559	26992	42644
Charge for Year	0	205	356	561
31 March 2023	<u>9093</u>	<u>6764</u>	<u>27348</u>	<u>43205</u>
Net Book Value				
1 April 2022	0	1023	1422	2445
31 March 2023	<u>0</u>	<u>818</u>	<u>1066</u>	<u>1884</u>

8. Debtors

	2023 £	2022 £
Other Debtors	2797	4607
VAT Debtor	1762	1840
	<u>4559</u>	<u>6447</u>

9. Creditors: amounts falling due within one year

Other Creditors	5824	6274
Accruals and deferred income	0	1298
VAT Liability	0	0
	<u>5824</u>	<u>7572</u>

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

FUNDS MOVEMENT

10. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance 1 April 2022 £	Income £	Expenditure £	Transfers £	Fund 31 March 2023 £
General Fund	95272	271494	-281278	0	85488
	<u>95272</u>	<u>271494</u>	<u>-281278</u>	<u>0</u>	<u>85488</u>

Analysis of movements in unrestricted funds - previous year

	Balance 1 April 2021 £	Income £	Expenditure £	Transfers £	Fund 31 March 2022 £
General Fund	112360	220068	-237156	0	95272
	<u>112360</u>	<u>220068</u>	<u>-237156</u>	<u>0</u>	<u>95272</u>

Name of unrestricted fund	Description, nature and purposes of fund
General Funds	Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charity. They have not been designated for other purposes.

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

Analysis of movements in restricted funds

	Balance 1 April 2022 £	Income £	Expenditure £	Transfers £	Fund 31 March 2023 £
BBC Children in Need	4573	6594	-7261	0	3906
# I Will Funding	0	4324	-713	0	3611
Lotto Community Funding	0	9997	0	0	9997
	<u>4573</u>	<u>20915</u>	<u>-7974</u>	<u>0</u>	<u>17514</u>

Analysis of movements in restricted funds - previous year

	Balance 1 April 2021 £	Income £	Expenditure £	Transfers £	Fund 31 March 2022 £
BBC Children in Need	4416	6486	-6329	0	4573
Wessex Water - Summer	0	2500	-2500	0	0
Groundworks/Tesco Bags	0	1000	-1000	0	0
Chippenham Lions Club	0	1000	-1000	0	0
Chippenham Borough Lands	0	1000	-1000	0	0
Comm Foundation - Summer	0	9800	-9800	0	0
Wiltshire Council - COVID19	0	6667	-6667	0	0
HMRC - JRS Grants	0	5155	-5155	0	0
	<u>4416</u>	<u>33608</u>	<u>-33451</u>	<u>0</u>	<u>4573</u>

Name of unrestricted fund

Description, nature and purposes of fund

BBC Children in Need	Funds to provide a worker to support young people who are struggling with their mental well being within the school environment.
# I will Funding	Grant to pay an identified person who can support and work alongside young people to ensure they are getting the most out of their volunteering opportunity.
Lotto Community Fund - Summer & Christmas Packs 2023/2024	To provide creative/educational activity resource boxes for children out in the community over the summer and Christmas holidays.
Comm Foundation - Summer	To provide 500 educational resource boxes for children out in the community over the summer period during lockdown.
Wiltshire Council - COVID19	Wiltshire Council Business start up grant - primarily towards the rent and rates of properties after lockdown.
HMRC - JRS Grants	HMRC payments in respect of JRS grants for furloughed staff.
Wessex Water - Summer Workshops 2021/2022	Workshops with families to look out how they can reduce their impact on the environment.
Groundworks/Tesco Bags Christmas Boxes 2021/2022	To provide "Christmas boxes" of fun for children of families on low income out in the community.
Chippenham Lions Club Christmas Boxes 2021/2022	To provide "Christmas boxes" of fun for children of families on low income out in the community.
Chippenham Borough Lands Christmas Boxes 2021/2022	To provide "Christmas boxes" of fun for children of families on low income out in the community.

11. Analysis of net assets between funds

General Restricted

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

	Fund £	Funds £	Total £
Tangible fixed assets	1884	0	1884
Cash at bank and in hand	95488	0	95488
Other net current assets/(liabilities)	-12171	0	-12171
Creditors of more than one year			0
	<u>85201</u>	<u>0</u>	<u>85201</u>

Analysis of net assets between funds - previous year

	General	Restricted	
	Fund £	Funds £	Total £
Tangible fixed assets	2445	0	2445
Cash at bank and in hand	92424	0	92424
Other net current assets/(liabilities)	403	0	403
Creditors of more than one year			0
	<u>95272</u>	<u>0</u>	<u>95272</u>

12. Related party transactions

During the year, there were no related party transactions.

Payments in respect of services rendered were made to:

None

13. Company limited by guarantee

The company is limited by guarantee. The member's liability is limited to £1 in the event of a deficiency on winding up.

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE

England & Wales - Charity number 1077193

Accounts

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED

A COMPANY LIMITED BY GUARANTEE

**DIRECTORS REPORT AND
FINANCIAL STATEMENTS**

YEAR ENDED 31 MARCH 2022

COMPANY NUMBER: 3748418 (England & Wales)

CHARITY NUMBER: 1077193

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

COMPANY INFORMATION

Directors & Trustees:	Naomi Claire Owen	Chair	Appointed	
	Mr Clive Colman	Treasurer	Appointed	23/07/2015
	Mr Clive Colman	Trustee	Appointed	29/09/2014
	Mr Clive Colman	Trustee	Resigned	14/09/2022
	Mrs Claire Cosgrove	Trustee	Appointed	
	Mrs Claire Cosgrove	Trustee	Resigned	28/07/2022
	Mrs Susan Brown	Trustee	Appointed	
	Mrs Kate George	Trustee	Appointed	
	Mrs Margaret Hiscocks	Trustee	Appointed	19/05/2014
	Mr Steve Munden	Trustee	Appointed	27/06/2019
Company Secretary:	Glynis Cosgrave			
Company Number:	3748418			
Charity Number:	1077193			
VAT Registration No.	176 5712 83			
Registered Office:	Unit 5, Griffin Farm Bowden Hill Lacock Wiltshire SN15 2PP			
Charity Address:	Unit 5, Griffin Farm Bowden Hill Lacock Wiltshire SN15 2PP			
Bankers:	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA			
Independent Examiner:	Mander Duffill The Old Post Office 41-43 Market Place Chippenham SN15 3HR			

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

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1 - 6	Directors' & Trustees Report
7	Independent Examiners' Report
8	Statement of Financial Activities
9 - 10	Balance Sheet
11 - 17	Notes to the Financial Statements

REPORT OF THE DIRECTORS/TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The Directors (who are also the trustees) present their report and financial statements for the year ended 31 March 2022.

Principal Activity and Public Benefit

The Charity's object and its principal activity is to support the development of creative play and recreation opportunities for children and young people with specific work also being done in areas of disadvantage. The Charity promotes this object for the benefit of the public by:

- encouraging and supporting the re-use of resources that would otherwise go straight to landfill by the provision of a Scrapstore. In providing more affordable resources for those working with children and young people including families, it will increase and improve opportunities for learning through creative play. During the year the charity collected re-usable materials through donations from local businesses and through exchanges with other Scrapstores. These materials include paper, card, wallpaper, foam, felt, fabrics, bubble wrap, ribbons, wool, containers and various off-cuts to be used in imaginative ways;
- Funded work involving working with Volunteers with learning difficulties/ disabilities. Offering supported volunteer work placements. Such agreements have "restricted" funding - grants or donations which have to be used in a specific way or for a specific purpose. In many cases with our funders having met and exceeded the requirements placed on the charity through these Agreements, it has built a successful history with funders who have continued, and in some cases increased, the work they have entered a contract with us to fulfill. This reflects the confidence funders have in the charity's ability to meet the obligations placed on it when entering into such agreements;
- PlayPods run in partnership with Childrens Scrapstore in Bristol. Providing accredited training to MDSA's in primary schools to support the addition of a PlayPod into lunchtime play.
- providing a craft shop for low cost materials for adults working with children and for children themselves including glues, glitter, feathers, pipe cleaners, paints, card and paper;
- running creative birthday parties at the charity's premises dedicated to a creative activity based around the birthday child's chosen theme;
- running a social enterprise called SmArt-Cuts which uses Scrapstore resources which are cut into various shapes and can be bought individually or as activity packs;

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

The Charities objectives and principal activities including the charity's work is based on activities in the county of Wiltshire. Other than for activities supported by Service Level Agreement funding and for purchases from the shop, members of the public must become members to use the Scrapstore. Membership is free and open to the whole community. Members visiting the Scrapstore can fill a sack for which they are asked to make a donation of between £6 and £12 depending on the contents. Our membership is open to the community, anyone who works with children or young people (including parents or guardians), students, community groups and those working with the elderly or adults with learning disabilities.

The Scrapstore is open at a variety of times Tuesday to Saturday so that the variety of members of the public who use the charity may be accommodated.

The resources provided by the charity are not available for personal gain.

The Charity endeavours to increase self generated income such as that derived from birthday parties, training, workshops, the sale of SmArt-Cut items and from shop sales, as well as through our craft shop Barty's in Lacock.

Trust Document

Since 1996, when a steering group was formed to see what the level of demand for a Scrapstore might be and then the confirmation of this through an independent feasibility study, the charity has continued to grow. Originally called 'Wiltshire Play Resource Centre' the name was changed to 'Wiltshire Scrapstore and Resource Centre' to reflect what it was generally described as by its members 'The Scrapstore' and at the time of name change we were finding the word 'Play' in the name was causing difficulties with some potential funders. However in recent years the word 'play' has come back into fashion but currently there are no plans to change the name again.

The Charity is constituted as a company limited by guarantee and is therefore governed by a memorandum and articles of association. In the event of the Company being wound up members are required to contribute an amount not exceeding £1.

Achievement & Financial Review

The charity first became operational in 2000 from a warehouse in Devizes which offered approximately 1500 sq ft of work and storage space. Within 3 months of opening both the supply of resources and take up of membership exceeded what was expected within the first year. This was to such an extent that larger premises had to be found. This was not an ideal situation for such a young charity but the decision was made to make the move and larger premises were secured in Melksham of 3000 sq ft. Although stretching the charity's financial resources it proved the right thing to do as both the suppliers and membership continued to rapidly grow. Confidence in the charity's ability to deliver a quality service attracted the local authority and other funders, resulting in the offer of Service Level Agreements to assist them in meeting their own targets. The charity will only enter into these types of agreements where the work being contracted supports the aims of the charity itself.

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

By 2007 the charity found itself in even greater demand for its services both from within the premises at Melksham and through a developing Training and Outreach service. This coincided with the available parking at the premises being reduced by half, the lease coming to an end and having to turn more high quality reusable waste away and into landfill due to lack of space. Alternative premises had to be found urgently and we were fortunate to secure our current location in Lacock which offered the much needed 6000 sq ft of space. Having few financial reserves available to help fund the move or to cover the cost of the refurbishment and the increased running costs, this was a difficult but essential move to make. Fortunately as the charity has grown, its own income generating abilities have also increased. The move to Lacock provided the space that was needed for this and although we have seen this income increase, with potential to increase significantly further in the future, we are still recovering from the high investment required and the unforeseen national economic circumstances of the past few years.

Our Service Level Agreements with the Local Authority came to an end in March 2012 which has meant we have needed to find ways to ensure the future self sustainability of the charity.

We can confidently expect the various income generating streams we now have in place to continue to increase. We also have a number of new ones which now tested and proved worthwhile we will begin to promote. At a time when many charities are experiencing great difficulties we are very fortunate to have so many current and potential income generating streams that have the ability to grow. We are also looking at new funding avenues for future projects.

In particular we have taken on the play pod project, which is a nationally accredited training programme which is undertaken with Primary schools and their lunchtime staff. The play pods are filled with scrap resources for children to play with on the school play ground at lunchtime. We have seen from other scrapstores that this has proved a popular project and we know this will be financially positive for our own Scrapstore over the coming years.

Our shop in Lacock village also continues to increase our own income generating capacity. As it is becoming more widely known, people are coming from far and wide to buy from us, particularly at Christmas and other seasonal festivities.

In 2013, we were successful with a bid to receive funds to develop a café at the heart of the Scrapstore and, with a robust business plan in place, it has become increasingly successful year on year. By 2019, the Café has become a steady strand of income for the charity.

Directors

The Directors and Trustees as at 31st March 2022 and who served during the year are listed on the Company Information page of the financial statements.

Recruitment and appointment of Directors

The Directors of the Company are also charity trustees for the purposes of charity law and under the Company's articles are known as members of the Board of Directors.

The Board of Directors seeks to ensure that the needs of its membership group are appropriately reflected through the diversity of the trustee body. The more traditional business skills are well represented on the Board of Directors. In an effort to maintain this broad skill mix, members of the Board of Directors are requested to provide a list of their skills (and update it each year) and in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for the election to the Board of Directors.

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

Trustee induction and Training

New Trustees are encouraged to attend short training sessions to familiarise themselves with the charity and the context within which it operates. These are led by the Chair of the Board of Directors and cover;

- the obligations of the Board of Directors,
- the main documents which set out the operational framework for the charity including the Memorandum and Articles,
- resourcing and the current financial position as set out in the latest Accounts,
- future plans and objectives,

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED

Company limited by guarantee

Trustees' responsibilities statement

The trustees (who are also directors of the Wiltshire Scrapstore & Resource Centre Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial 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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make 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 inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Risk Management

The trustees have conducted a review of the major risks to which the charity is exposed. Where appropriate, systems and procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, members and visitors to the Centre. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Reserves Policy

The Trustees have resolved to maintain funds at a level that equates to at least three months operational costs in order to ensure the ongoing provision of services. This figure is currently £112,360 and represents unrestricted reserves.

Redundancy payments would be made in line with government statutory guidelines and individual personal contracts of employment.

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

Independent Examiner

The Independent Examiner, Mander Duffill, will be proposed for re-appointment in accordance with Statements of Recommended Practice for Charity Accounts and the Charities Act 2011.

Small Company Exemptions

This report is prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approval

This report was approved by the directors on 20.12.22, and signed on its behalf by



Glynis Cosgrave
(Company Secretary)

Unit 5
Griffin Farm
Bowden Hill
Lacock
Chippenham
Wiltshire
SN15 2PP

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

Independent Examiner's Report to the Trustees of Wiltshire Scrapstore & Resource Centre Ltd

We report on the accounts of the company for the year ended 31 March 2022 which are set out on pages 8 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

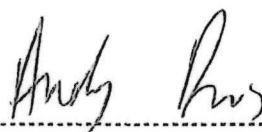
Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any 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

In connection with our examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Andy Davis
Mander Duffill
The Old Post Office
41-43 Market Place
Chippenham
SN15 3HR



Date: 21 December 2022

**STATEMENT OF FINANCIAL ACTIVITIES
(including Income and Expenditure Account)**

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	
	1.2	£	£	2022	2021
INCOMING RESOURCES				£	£
Donations and Legacies					
Donations for Scrap		68523	0	68523	47253
Other Donations		10269	0	10269	6813
Activities for generating funds:					
Bank interest received		22	0	22	56
Shop		20839	0	20839	8268
From Charitable activities					
BBC Children in Need		0	6486	6486	6380
Lottery Main Grants - COVID19 Funding		0	9800	9800	41263
Wiltshire Council - COVID 19 Business Support		0	6667	6667	48574
HMRC - JRS Grants		0	5155	5155	37373
Wessex Water		0	2500	2500	0
Groundworks/Tesco Bags		0	1000	1000	0
Chippenham Lions Club		0	1000	1000	0
Chippenham Borough Lands		0	1000	1000	0
Lacock Parish Council - Café Project		0	0	0	2716
Area Board - Café Project		0	0	0	2400
Community Foundation - Christmas Boxes		0	0	0	3000
Community Foundation - Lockdown Boxes		0	0	0	2500
Gift Aid		0	0	0	0
Barty's Cafe		27524	0	27524	7003
Social Enterprise (Volunteers)		43079	0	43079	27088
Educational Workshops		11529	0	11529	248
Playpods		29333	0	29333	26182
Parties		0	0	0	0
Sewing Club		7607	0	7607	4553
Hire		1117	0	1117	8
Publications & Sundry Income		226	0	226	42
Total Incoming Resources		<u>220068</u>	<u>33608</u>	<u>253676</u>	<u>271720</u>
RESOURCES EXPENDED					
Cost of Generating Funds					
Shop Purchases		9477	0	9477	5829
Charitable Expenditure					
Charitable Expenditure	3	226522	33450	259972	232693
Governance Costs		1157	0	1157	0
Total Resources expended		<u>237156</u>	<u>33450</u>	<u>270606</u>	<u>238522</u>
Net Movements in Funds		-17088	158	-16930	33198
Fund balances brought forward		112360	4415	116775	83577
Transfers between funds					
Fund Balances carried forward		<u>95272</u>	<u>4573</u>	<u>99845</u>	<u>116775</u>

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	£	2022 £	£	2021 £
Fixed Assets					
Tangible Assets	7		2445		3175
Current Assets					
Stock - Shop		6101		5151	
Debtors	8	6447		9560	
Cash at Bank and in Hand		92424		118666	
			----- 104972	----- 133377	
Creditors: Amounts Falling Due within one year	9		-7572	-19777	
			----- -7572	----- -19777	
Net Current Assets			97400		113600
Total Assets Less Current Liabilities			----- 99845	----- 116775	
Net Assets			----- 99845	----- 116775	
 <u>RESERVES</u>					
Restricted Funds			4573		4415
Unrestricted Funds			95272		112360
			----- 99845	----- 116775	

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 11 to 14 form an integral part of these financial statements

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

BALANCE SHEET (continued)

**Directors' statements required by Sections 475(2) and (3)
for the year ended 31 March 2022**

In approving these financial statements as directors of the company we hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 March 2022; and
- (c) that we acknowledge our responsibilities for:
 - (1) ensuring that the company keeps accounting records which comply with Section 386; and
 - (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board on 20 Dec 2022 and signed on its behalf by



Naomi Owen
Director

Registration number 03748418 (England & Wales)

The notes on pages 11 to 14 form an integral part of these financial statements

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

**Notes to the financial statements
for the year ended 31 March 2022**

1. Accounting Policies

1.1. Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity is controlled by its governing document, its memorandum and articles of association, and constitutes a company limited by guarantee. The address of the registered office is given in the company information page in the financial statements. The nature of the charity's operations and principal activities are provided in the Report of the Trustees.

1.2. Incoming resources

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Office equipment	-	25% reducing balance
Computer equipment	-	25% straight line
Fixture and fittings	-	20% reducing balance
Motor vehicles	-	25% reducing balance

1.4. Stock

Stock is valued at the lower of cost and net realisable value.

2. Taxation

Section 505 of the Income and Corporation Taxes Act 1988 provides charities with an exemption from income tax or corporation tax on profits attributable to a trade, so long as the profits are applied solely to charitable purposes. No tax charges have arisen in the charity.

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

**Notes to the financial statements
for the year ended 31 March 2022**

	Unrestricted Funds	Restricted Funds	Total Funds	
			2022	2021
	£	£	£	£
3 Resources Expended				
Direct Charitable Costs				
Salaries & Wages	142677	13841	156518	139519
Pensions	2682	161	2843	2738
Staff Training	613	0	613	0
Recruitment (CRB's)	44	0	44	0
Rent & Rates, Premises Insurance	44283	6667	50950	51576
Insurance (Vehicles)	1247	0	1247	1104
Light & Heat	5803	0	5803	5575
Repairs & Maintenance	3002	0	3002	5658
Packaging	59	0	59	266
Postage, Stationary, Photocopying & Telephone	3814	0	3814	4841
Photocopier Hire	680	0	680	680
Computer/IT	162	0	162	65
Playpod Equipment/Training	1283	0	1283	900
Project Supplies & Equipment	11696	12675	24371	9711
Motor Expenses	3796	0	3796	2741
Travel & Subsistence	506	106	612	243
Publicity, Advertising & Special Projects	131	0	131	220
Payroll & Accountancy Fees	920	0	920	2220
Chip & Pin Expenses	1902	0	1902	1962
Bank Charges	420	0	420	73
Sundry Expenses	24	0	24	1487
Publications & subscriptions	48	0	48	52
Depreciation on equipment	0	0	0	0
Depreciation on fixtures & fittings	256	0	256	320
Depreciation on motor vehicles	474	0	474	742
Bad Debt Write Off	0	0	0	0
	<u>226522</u>	<u>33450</u>	<u>259972</u>	<u>232693</u>
Governance Costs			2022	2021
			£	£
Independent Examiner fee	1157	0	1157	960
	<u>1157</u>	<u>0</u>	<u>1157</u>	<u>960</u>
	Unrestricted	Restricted	2022	2021
The average monthly number of employees during the year was as follows:	13	1	14	14

No employees received emoluments in excess of £60,000

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

**Notes to the financial statements
for the year ended 31 March 2022**

4. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2022 £	2021 £
Salaries and Wages	156518	139519
Social Security Costs	0	0
Pension Costs	2843	2738
	<u>159361</u>	<u>142257</u>

No employees had employee benefits in excess of £60,000. Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with the Trust or its subsidiary in the year (2020:£nil) neither were they reimbursed expenses during the year (2020:£nil) . No charity trustee received payment for professional or other services supplied to the charity (2020:£nil) .

The key management personnel of the parent charity, the Trust, comprise the trustees, the Director, the Deputy Director and the Finance Manager. The total employee benefits of the key management personnel of the Trust were £ (2020: £53481).

5. Staff Numbers

The average monthly head count was 14 staff (2022: 14 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2022 Number	2021 Number
All employees	6	6

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

**Notes to the financial statements
for the year ended 31 March 2022**

..... Continued

6. Fund Accounting

Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charity. They have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

7. Tangible Fixed Assets

	Equipment £	Fixture & Fittings £	Motor Vehicles £	Total £
Cost				
1st April 2021	9093	7582	28414	45089
Additions				
31st March 2022	9093	7582	28414	45089
Depreciation				
1st April 2021	9093	6303	26518	41914
Charge for Year	0	256	474	730
31st March 2022	9093	6559	26992	42644
Net Book Value				
1st April 2021	0	1279	1896	3175
31st March 2022	0	1023	1422	2445

8. Debtors

	2022 £	2021 £
Other Debtors	4607	5524
VAT Debtor	1840	4036
	6447	9560

9. Creditors: amounts falling due within one year

Other Creditors	6274	6059
Accruals and deferred income	1298	13667
VAT Liability	0	51
	7572	19777

FUNDS MOVEMENT

10. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance 1 April 2021 £	Income £	Expenditure £	Transfers £	Fund 31 March 2022 £
General Fund	112360	220068	-237156		95272
	<u>112360</u>	<u>220068</u>	<u>-237156</u>	<u>0</u>	<u>95272</u>

Analysis of movements in unrestricted funds - previous year

	Balance 1 April 2020 £	Income £	Expenditure £	Transfers £	Fund 31 March 2021 £
General Fund	75438	127514	-90592		112360
	<u>68441</u>	<u>256834</u>	<u>-249837</u>	<u>0</u>	<u>75438</u>

Name of unrestricted fund

Description, nature and purposes of fund

General Funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charity. They have not been designated for other purposes.

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

Analysis of movements in restricted funds

	Balance 1 April 2021 £	Income £	Expenditure £	Transfers £	Fund 31 March 2022 £
BBC Children in Need	4416	6486	-6329	0	4573
Wiltshire Council - COVID19	0	6667	-6667	0	0
HMRC - JRS Grants	0	5155	-5155	0	0
Lottery Main Grants - Summer	0	9800	-9800	0	0
Wessex Water - Summer	0	2500	-2500	0	0
Groundworks/Tesco Bags	0	1000	-1000	0	0
Chippenham Lions Club	0	1000	-1000	0	0
Chippenham Borough Lands	0	1000	-1000	0	0
	<u>4416</u>	<u>33608</u>	<u>-33451</u>	<u>0</u>	<u>4573</u>

Analysis of movements in restricted funds - previous year

	Balance 1 April 2020 £	Income £	Expenditure £	Transfers £	Fund 31 March 2021 £
Youth Social Action Fund (3)	3841		-3841	0	0
Community Foundation	4298		-4298	0	0
BBC Children in Need	0	6380	-1964	0	4416
Lacock Parish Council - Café	0	2716	-2716	0	0
Area Board - Café Project	0	2400	-2400	0	0
Comm Foundation - Christmas	0	3000	-3000	0	0
Comm Foundation - Summer	0	2500	-2500	0	0
Lottery Main Grants - COVID19	0	41263	-41263	0	0
Wiltshire Council - COVID19	0	48574	-48574	0	0
HMRC - JRS Grants	0	37373	-37373	0	0
	<u>8139</u>	<u>144206</u>	<u>-147929</u>	<u>0</u>	<u>4416</u>

Name of unrestricted fund	Description, nature and purposes of fund
Youth Social Action Fund	Volunteering for Young People. Grant to pay an identified person who can support and work alongside young people to ensure they are getting the most out of their volunteering opportunity.
Community Foundation	New premises in Wilton. Funding to recruit a new member of staff.
BBC Children in Need	Funds to provide a worker to support young people who are struggling with their mental well being within the school environment.
Lacock Parish Council - Café	Funds to extend and refurbish the existing Café.
Area Board - Café Project	Funds to extend and refurbish the existing Café.
Comm Foundation - Christmas	To provide 300 educational resource boxes for children out in the community over Christmas period during lockdown.
Comm Foundation - Summer	To provide 500 educational resource boxes for children out in the community over the summer period during lockdown.
Lottery Main Grants - COVID19	Emergency Covid19 Funds from the Lotto Covid Community Fund in order for the Scrapstore to survive during lockdown and to provide emergency educational resource boxes for children out in the community.
Wiltshire Council - COVID19	Wiltshire Council Business start up grant - primarily towards the rent and rates of properties after lockdown.
HMRC - JRS Grants	HMRC payments in respect of JRS grants for furloughed staff.
Lotto Main Grants - Summer Packs 2021/2022	To provide educational resource boxes for children out in the community over the summer period during lockdown.
Wessex Water - Summer Workshops 2021/2022	Workshops with families to look out how they can reduce their impact on the environment.

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

Groundworks/Tesco Bags Christmas Boxes 2021/2022	To provide "Christmas boxes" of fun for children of families on low income out in the community.
Chippenham Lions Club Christmas Boxes 2021/2022	To provide "Christmas boxes" of fun for children of families on low income out in the community.
Chippenham Borough Lands Christmas Boxes 2021/2022	To provide "Christmas boxes" of fun for children of families on low income out in the community.

11. Analysis of net assets between funds

		General Fund £	Restricted Funds £	Total £
Tangible fixed assets	Fixed Assets J29	2445	0	2445
Cash at bank and in hand	Balance Sheet G15-SOFA H61	#REF!	0	#REF!
Other net current assets/(liabilities)	=I108-I104-I103	#REF!	0	#REF!
Creditors of more than one year				0
	SOFA F61	95272	0	#REF!

Analysis of net assets between funds - previous year

		General Fund £	Restricted Funds £	Total £
Tangible fixed assets		3175	0	3175
Cash at bank and in hand		114250	4416	118666
Other net current assets/(liabilities)		-5065	0	-5065
Creditors of more than one year		0	0	0
		112360	4416	116776

12. Related party transactions

During the year, there were no related party transactions. Although Directors are permitted to claim for reimbursement for Payments in respect of services rendered were made to:

None

13. Company limited by guarantee

The company is limited by guarantee. The member's liability is limited to £1 in the event of a deficiency on winding up.

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE

England & Wales - Charity number 1077193

Accounts

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED

A COMPANY LIMITED BY GUARANTEE

**DIRECTORS REPORT AND
FINANCIAL STATEMENTS**

YEAR ENDED 31st MARCH 2021

COMPANY NUMBER: 3748418 (England & Wales)

CHARITY NUMBER: 1077193

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

COMPANY INFORMATION

Directors & Trustees:	Naomi Claire Owen	Chair	Appointed	
	Mr Clive Colman	Treasurer	Appointed	23/07/2015
	Mr Clive Colman	Trustee	Appointed	29/09/2014
	Mrs Claire Cosgrove	Trustee	Appointed	
	Mrs Susan Brown	Trustee	Appointed	
	Mr John Martin Boldon	Trustee	Retired	28/01/2021
	Mrs Kate George	Trustee	Appointed	
	Mrs Margaret Hiscocks	Trustee	Appointed	19/05/2014
	Mr Steve Munden	Trustee	Appointed	27/06/2019
Company Secretary:	Glynis Cosgrave			
Company Number:	3748418			
Charity Number:	1077193			
VAT Registration No.	176 5712 83			
Registered Office:	Unit 5, Griffin Farm Bowden Hill Lacock Wiltshire SN15 2PP			
Charity Address:	Unit 5, Griffin Farm Bowden Hill Lacock Wiltshire SN15 2PP			
Bankers:	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA			
Independent Examiner:	Mander Duffill The Old Post Office 41-43 Market Place Chippenham SN15 3HR			

REPORT OF THE DIRECTORS/TRUSTEES

FOR THE YEAR ENDED 31st MARCH 2021

The Directors (who are also the trustees) present their report and financial statements for the year ended 31st March 2021.

Principal Activity and Public Benefit

The Charity's object and its principal activity is to support the development of creative play and recreation opportunities for children and young people with specific work also being done in areas of disadvantage. The Charity promotes this object for the benefit of the public by:

- encouraging and supporting the re-use of resources that would otherwise go straight to landfill by the provision of a Scrapstore. In providing more affordable resources for those working with children and young people including families, it will increase and improve opportunities for learning through creative play. During the year the charity collected re-usable materials through donations from local businesses and through exchanges with other Scrapstores. These materials include paper, card, wallpaper, foam, felt, fabrics, bubble wrap, ribbons, wool, containers and various off-cuts to be used in imaginative ways;
- Funded work involving working with Volunteers with learning difficulties/ disabilities. Offering supported volunteer work placements. Such agreements have "restricted" funding - grants or donations which have to be used in a specific way or for a specific purpose. Building Bridges funded by The European Social Fund and the Big Lottery is a specific project funded for three years from September 2016. In many cases with our funders having met and exceeded the requirements placed on the charity through these Agreements, it has built a successful history with funders who have continued, and in some cases increased, the work they have entered a contract with us to fulfill. This reflects the confidence funders have in the charity's ability to meet the obligations placed on it when entering into such agreements;
- PlayPods run in partnership with Childrens Scrapstore in Bristol. Providing accredited training to MDSA's in primary schools to support the addition of a PlayPod into lunchtime play. Due to the Schools experiencing difficulty in accessing funding during the course of this financial year, the project has become temporarily dormant which has resulted in an adverse effect on the projected figures.
- providing a craft shop for low cost materials for adults working with children and for children themselves including glues, glitter, feathers, pipe cleaners, paints, card and paper;
- running creative birthday parties at the charity's premises dedicated to a creative activity based around the birthday child's chosen theme;
- running a social enterprise called SmArt-Cuts which uses Scrapstore resources which are cut into various shapes and can be bought individually or as activity packs;

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

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7	Independent Examiners' Report
8	Statement of Financial Activities
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11 - 17	Notes to the Financial Statements

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

The Charities objectives and principal activities including the charity's work is based on activities in the county of Wiltshire. Other than for activities supported by Service Level Agreement funding and for purchases from the shop, members of the public must become members to use the Scrapstore. Membership is free and open to the whole community. Members visiting the Scrapstore can fill a sack for which they are asked to make a donation of between £6 and £12 depending on the contents. Our membership is open to the community, anyone who works with children or young people (including parents or guardians), students, community groups and those working with the elderly or adults with learning disabilities.

The Scrapstore is open at a variety of times Monday to Saturday so that the variety of members of the public who use the charity may be accommodated.

The resources provided by the charity are not available for personal gain.

The Charity endeavours to increase self generated income such as that derived from birthday parties, training, workshops, the sale of SmArt-Cut items and from shop sales, as well as through our craft shop Barty's in Lacock.

Trust Document

Since 1996, when a steering group was formed to see what the level of demand for a Scrapstore might be and then the confirmation of this through an independent feasibility study, the charity has continued to grow. Originally called 'Wiltshire Play Resource Centre' the name was changed to 'Wiltshire Scrapstore and Resource Centre' to reflect what it was generally described as by its members 'The Scrapstore' and at the time of name change we were finding the word 'Play' in the name was causing difficulties with some potential funders. However in recent years the word 'play' has come back into fashion but currently there are no plans to change the name again.

The Charity is constituted as a company limited by guarantee and is therefore governed by a memorandum and articles of association. In the event of the Company being wound up members are required to contribute an amount not exceeding £1.

Achievement & Financial Review

The charity first became operational in 2000 from a warehouse in Devizes which offered approximately 1500 sq ft of work and storage space. Within 3 months of opening both the supply of resources and take up of membership exceeded what was expected within the first year. This was to such an extent that larger premises had to be found. This was not an ideal situation for such a young charity but the decision was made to make the move and larger premises were secured in Melksham of 3000 sq ft. Although stretching the charity's financial resources it proved the right thing to do as both the suppliers and membership continued to rapidly grow. Confidence in the charity's ability to deliver a quality service attracted the local authority and other funders, resulting in the offer of Service Level Agreements to assist them in meeting their own targets. The charity will only enter into these types of agreements where the work being contracted supports the aims of the charity itself.

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

By 2007 the charity found itself in even greater demand for its services both from within the premises at Melksham and through a developing Training and Outreach service. This coincided with the available parking at the premises being reduced by half, the lease coming to an end and having to turn more high quality reusable waste away and into landfill due to lack of space. Alternative premises had to be found urgently and we were fortunate to secure our current location in Lacock which offered the much needed 6000 sq ft of space. Having few financial reserves available to help fund the move or to cover the cost of the refurbishment and the increased running costs, this was a difficult but essential move to make. Fortunately as the charity has grown, its own income generating abilities have also increased. The move to Lacock provided the space that was needed for this and although we have seen this income increase, with potential to increase significantly further in the future, we are still recovering from the high investment required and the unforeseen national economic circumstances of the past few years.

Our Service Level Agreements with the Local Authority came to an end in March 2012 which has meant we have needed to find ways to ensure the future self sustainability of the charity.

We can confidently expect the various income generating streams we now have in place to continue to increase. We also have a number of new ones which now tested and proved worthwhile we will begin to promote. At a time when many charities are experiencing great difficulties we are very fortunate to have so many current and potential income generating streams that have the ability to grow. We are also looking at new funding avenues for future projects.

In particular we have taken on the play pod project, which is a nationally accredited training programme which is undertaken with Primary schools and their lunchtime staff. The play pods are filled with scrap resources for children to play with on the school play ground at lunchtime. We have seen from other scrapstores that this has proved a popular project and we know this will be financially positive for our own Scrapstore over the coming years.

Our shop in Lacock village also continues to increase our own income generating capacity. As it is becoming more widely known, people are coming from far and wide to buy from us, particularly at Christmas and other seasonal festivities.

In 2013, we were successful with a bid to receive funds to develop a café at the heart of the Scrapstore and, with a robust business plan in place, it has become increasingly successful year on year. By 2019, the Café has become a steady strand of income for the charity.

Directors

The Directors and Trustees as at 31st March 2021 and who served during the year are listed on the Company Information page of the financial statements.

Recruitment and appointment of Directors

The Directors of the Company are also charity trustees for the purposes of charity law and under the Company's articles are known as members of the Board of Directors.

The Board of Directors seeks to ensure that the needs of its membership group are appropriately reflected through the diversity of the trustee body. The more traditional business skills are well represented on the Board of Directors. In an effort to maintain this broad skill mix, members of the Board of Directors are requested to provide a list of their skills (and update it each year) and in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for the election to the Board of Directors.

Trustee induction and Training

New Trustees are encouraged to attend short training sessions to familiarise themselves with the charity and the context within which it operates. These are led by the Chair of the Board of Directors and cover;

- the obligations of the Board of Directors,
- the main documents which set out the operational framework for the charity including the Memorandum and Articles,
- resourcing and the current financial position as set out in the latest Accounts,
- future plans and objectives,

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED

Company limited by guarantee

Trustees' responsibilities statement

The trustees (who are also directors of the Wiltshire Scrapstore & Resource Centre Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial 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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make 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 inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Risk Management

The trustees have conducted a review of the major risks to which the charity is exposed. Where appropriate, systems and procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, members and visitors to the Centre. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Reserves Policy

The Trustees have resolved to maintain funds at a level that equates to at least three months operational costs in order to ensure the ongoing provision of services. This figure is currently £112,360 and represents unrestricted reserves.

Redundancy payments would be made in line with government statutory guidelines and individual personal contracts of employment.

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

Independent Examiner

The Independent Examiner, Mander Duffill, will be proposed for re-appointment in accordance with Statements of Recommended Practice for Charity Accounts and the Charities Act 2011.

Small Company Exemptions

This report is prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approval

This report was approved by the directors on 25/11/2021 and signed on its behalf by



Glynis Cosgrave
(Company Secretary)

Unit 5
Griffin Farm
Bowden Hill
Lacock
Chippenham
Wiltshire
SN15 2PP

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

Independent Examiner's Report to the Trustees of Wiltshire Scrapstore & Resource Centre Ltd

We report on the accounts of the company for the year ended 31 March 2021 which are set out on pages 8 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

Our 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 presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any 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

In connection with our examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Andy Davis
Mander Duffill
The Old Post Office
41-43 Market Place
Chippenham
SN15 3HR

.....
Date:

**STATEMENT OF FINANCIAL ACTIVITIES
(including Income and Expenditure Account)**

FOR THE YEAR ENDED 31st MARCH 2021

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	
		£	£	2021	2020
INCOMING RESOURCES	1.2	£	£	£	£
Donations and Legacies					
Donations for Scrap		47253	0	47253	78376
Other Donations		6813	0	6813	10467
Activities for generating funds:					
Bank interest received		56	0	56	259
Shop		8268	0	8268	15012
From Charitable activities					
Building Bridges		0	0	0	4496
Youth Social Action Fund - Round 3		0	0	0	5000
Community Foundation		0	0	0	4950
Corsham Area Board		0	0	0	3213
BBC Children in Need		0	6380	6380	0
Lacock Parish Council - Café Project		0	2716	2716	0
Area Board - Café Project		0	2400	2400	0
Community Foundation - Christmas Boxes		0	3000	3000	0
Community Foundation - Lockdown Boxes		0	2500	2500	0
Lottery Main Grants - COVID19 Funding		0	41263	41263	0
Wiltshire Council - COVID 19 Business Support		0	48574	48574	0
HMRC - JRS Grants		0	37373	37373	0
Gift Aid		0	0	0	3261
Barty's Cafe		7003	0	7003	26531
Social Enterprise (Volunteers)		27088	0	27088	19838
Educational Workshops		248	0	248	34975
Playpods		26182	0	26182	56983
Parties		0	0	0	2776
Sewing Club		4553	0	4553	6580
Hire		8	0	8	162
Publications & Sundry Income		42	0	42	1614
Total Incoming Resources		<u>127514</u>	<u>144206</u>	<u>271720</u>	<u>274493</u>
RESOURCES EXPENDED					
Cost of Generating Funds					
Shop Purchases		5829	0	5829	7323
Charitable Expenditure					
Charitable Expenditure	3	84763	147930	232693	271139
Governance Costs				0	900
Total Resources expended		<u>90592</u>	<u>147930</u>	<u>238522</u>	<u>279362</u>
Net Movements in Funds		36922	-3724	33198	-4869
Fund balances brought forward		75438	8139	83577	88446
Transfers between funds					
Fund Balances carried forward		<u>112360</u>	<u>4415</u>	<u>116775</u>	<u>83577</u>

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

BALANCE SHEET

AS AT 31st MARCH 2021

	Notes	£	2021 £	£	2020 £
Fixed Assets					
Tangible Assets	7		3175		4237
Current Assets					
Stock - Shop			5151		5180
Debtors	8		9560		4770
Cash at Bank and in Hand			118666		71977
			----- 133377		----- 81927
Creditors: Amounts Falling Due within one year	9		-19777		-2587
			----- -19777		----- -2587
Net Current Assets			113600		79340
			-----		-----
Total Assets Less Current Liabilities			116775		83577
			-----		-----
Net Assets			116775		83577
			=====		=====
 <u>RESERVES</u>					
Restricted Funds			4415		8139
Unrestricted Funds			112360		75438
			----- 116775		----- 83577
			=====		=====

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 11 to 14 form an integral part of these financial statements

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

BALANCE SHEET (continued)

**Directors' statements required by Sections 475(2) and (3)
for the year ended 31 March 2021**

In approving these financial statements as directors of the company we hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 March 2021; and
- (c) that we acknowledge our responsibilities for:
 - (1) ensuring that the company keeps accounting records which comply with Section 386; and
 - (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board on 25/11/2021 and signed on its behalf by



Naomi Owen
Director

Registration number 03748418 (England & Wales)

The notes on pages 11 to 14 form an integral part of these financial statements

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

**Notes to the financial statements
for the year ended 31 March 2021**

1. Accounting Policies

1.1. Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity is controlled by its governing document, its memorandum and articles of association, and constitutes a company limited by guarantee. The address of the registered office is given in the company information page in the financial statements. The nature of the charity's operations and principal activities are provided in the Report of the Trustees.

1.2. Incoming resources

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Office equipment	-	25% reducing balance
Computer equipment	-	25% straight line
Fixture and fittings	-	20% reducing balance
Motor vehicles	-	25% reducing balance

1.4. Stock

Stock is valued at the lower of cost and net realisable value.

2. Taxation

Section 505 of the Income and Corporation Taxes Act 1988 provides charities with an exemption from income tax or corporation tax on profits attributable to a trade, so long as the profits are applied solely to charitable purposes. No tax charges have arisen in the charity.

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

**Notes to the financial statements
for the year ended 31 March 2021**

	Unrestricted Funds	Restricted Funds	Total Funds	
	£	£	2021 £	2020 £
3 Resources Expended				
Direct Charitable Costs				
Salaries & Wages	48948	90571	139519	169501
Pensions	1175	1563	2738	3297
Staff Training	0	0	0	102
Recruitment (CRB's)	0	0	0	22
Rent & Rates, Premises Insurance	6246	45330	51576	51181
Insurance (Vehicles)	1104	0	1104	1217
Light & Heat	5575	0	5575	6147
Repairs & Maintenance	2821	2837	5658	5695
Packaging	266	0	266	264
Postage, Stationary, Photocopying & Telephone	4841	0	4841	3284
Photocopier Hire	680	0	680	680
Computer/IT	65	0	65	57
Playpod Equipment/Training	900	0	900	1953
Project Supplies & Equipment	2082	7629	9711	16251
Motor Expenses	2741	0	2741	4293
Travel & Subsistence	243	0	243	1729
Publicity, Advertising & Special Projects	220	0	220	932
Payroll & Accountancy Fees	2220	0	2220	780
Chip & Pin Expenses	1962	0	1962	2343
Bank Charges	73	0	73	65
Sundry Expenses	1487	0	1487	18
Publications & subscriptions	52	0	52	48
Depreciation on equipment	0	0	0	0
Depreciation on fixtures & fittings	320	0	320	400
Depreciation on motor vehicles	742	0	742	880
Bad Debt Write Off	0	0	0	0
	84763	147930	232693	271139
			2021	2020
			£	£
Governance Costs				
Independent Examiner fee (900+vat)	960	0	960	900
	960	0	960	900
			2021	2020
			Unrestricted	Restricted
The average monthly number of employees during the year was as follows:	13	1	14	14

No employees received emoluments in excess of £60,000

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
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**Notes to the financial statements
for the year ended 31 March 2021**

4. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2021	2020
	£	£
Salaries and Wages	139519	169501
Social Security Costs	0	0
Pension Costs	2738	3297
	<u>142257</u>	<u>172798</u>

No employees had employee benefits in excess of £60,000. Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with the Trust or its subsidiary in the year (2020:£nil) neither were they reimbursed expenses during the year (2020:£nil) . No charity trustee received payment for professional or other services supplied to the charity (2020:£nil) .

The key management personnel of the parent charity, the Trust, comprise the trustees, the Director, the Deputy Director and the Finance Manager. The total employee benefits of the key management personnel of the Trust were £ (2020: £53481).

5. Staff Numbers

The average monthly head count was 14 staff (2018: 14 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2021	2020
	Number	Number
All employees	6	6

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
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**Notes to the financial statements
for the year ended 31 March 2021**

..... Continued

6. Fund Accounting

Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charity. They have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

7. Tangible Fixed Assets

	Equipment	Fixture & Fittings	Motor Vehicles	Total
	£	£	£	£
Cost				
1st April 2020	9093	7582	28414	45089
Additions				
31st March 2021	<u>9093</u>	<u>7582</u>	<u>28414</u>	<u>45089</u>
Depreciation				
1st April 2020	9093	5983	25776	40852
Charge for Year	0	320	742	1062
31st March 2021	<u>9093</u>	<u>6303</u>	<u>26518</u>	<u>41914</u>
Net Book Value				
1st April 2020	0	1599	2638	4237
31st March 2021	<u>0</u>	<u>1279</u>	<u>1896</u>	<u>3175</u>

8. Debtors

	2021	2020
	£	£
Other Debtors	5524	4770
VAT Debtor	4036	0
	<u>9560</u>	<u>4770</u>

9. Creditors: amounts falling due within one year

Other Creditors	6059	1636
Accruals and deferred income	13667	900
VAT Liability	51	51
	<u>19777</u>	<u>2587</u>

FUNDS MOVEMENT

10. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance 1 April 2020 £	Income £	Expenditure £	Transfers £	Fund 31 March 2021 £
General Fund	75438	127514	-90592		112360
	<u>75438</u>	<u>127514</u>	<u>-90592</u>	<u>0</u>	<u>112360</u>

Analysis of movements in unrestricted funds - previous year

	Balance 1 April 2019 £	Income £	Expenditure £	Transfers £	Fund 31 March 2020 £
General Fund	68441	256834	-249837		75438
	<u>68441</u>	<u>256834</u>	<u>-249837</u>	<u>0</u>	<u>75438</u>

Name of unrestricted fund

Description, nature and purposes of fund

General Funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charity. They have not been designated for other purposes.

WILTSHIRE SCRAPSTORE AND RESOURCE CENTRE LIMITED
Company limited by guarantee

Analysis of movements in restricted funds

	Balance 1 April 2020 £	Income £	Expenditure £	Transfers £	Fund 31 March 2021 £
Youth Social Action Fund (3)	3841		-3841	0	0
Community Foundation	4298		-4298	0	0
BBC Children in Need	0	6380	-1964	0	4416
Lacock Parish Council - Café	0	2716	-2716	0	0
Area Board - Café Project	0	2400	-2400	0	0
Comm Foundation - Christmas	0	3000	-3000	0	0
Comm Foundation - Summer	0	2500	-2500	0	0
Lottery Main Grants - COVID19	0	41263	-41263	0	0
Wiltshire Council - COVID19	0	48574	-48574	0	0
HMRC - JRS Grants	0	37373	-37373	0	0
	8139	144206	-147929	0	4416

Analysis of movements in restricted funds - previous year

	Balance 1 April 2018 £	Income £	Expenditure £	Transfers £	Fund 31 March 2019 £
Building Bridges	347	4496	-4843	0	0
Youth Social Action Fund (2)	3751	0	-3751	0	0
Youth Social Action Fund (3)	0	5000	-1159	0	3841
Wiltshire Wildlife Fund	2088	0	-2088	0	0
Community Foundation	4652	4950	-5304	0	4298
SJPCF	9166	0	-9166	0	0
Corsham Area Board	0	3213	-3213	0	0
	20004	17659	-29524	0	8139

Name of unrestricted fund

Description, nature and purposes of fund

Youth Social Action Fund	Volunteering for Young People. Grant to pay an identified person who can support and work alongside young people to ensure they are getting the most out of their volunteering opportunity.
Wiltshire Wildlife Fund	New premises in Wilton. Funding to enable refurbishment of workshop space to make it safe and usable by children and families.
Community Foundation	New premises in Wilton. Funding to recruit a new member of staff.
SJPCF	SJP Foundation. Funding of a Young People's Support Worker
Corsham Area Board	Funding to provide new racking to provide more storage and staff costs to enable the process to happen.
BBC Children in Need	Funds to provide a worker to support young people who are struggling with their mental well being within the school environment.
Lacock Parish Council - Café	Funds to extend and refurbish the existing Café.
Area Board - Café Project	Funds to extend and refurbish the existing Café.
Comm Foundation - Christmas	To provide 300 educational resource boxes for children out in the community over Christmas period during lockdown.
Comm Foundation - Summer	To provide 500 educational resource boxes for children out in the community over the summer period during lockdown.
Lottery Main Grants - COVID19	Emergency Covid19 Funds from the Lotto Covid Community Fund in order for the Scrapstore to survive during lockdown and to provide emergency educational resource boxes for children out in the community.
Wiltshire Council - COVID19	Wiltshire Council Business support grant - primarily towards the rent and rates of properties during lockdown.
HMRC - JRS Grants	HMRC payments in respect of JRS grants for furloughed staff.

Building Bridges

Funding from the European Social Fund and the National Lottery, via the Big Lottery Fund, as part of the 2014-2020 European Structural and Investment Funds Growth Programme in England. To support those furthest removed from the workplace to given them the work experience they may need to get back into work.



11. Analysis of net assets between funds

		General Fund £	Restricted Funds £	Total £
Tangible fixed assets	Fixed Assets J29	3175	0	3175
Cash at bank and in hand	Balance Sheet G15-SOFA H61	114250	4416	118666
Other net current assets/(liabilities)	=I108-I104-I103	-5065	0	-5065
Creditors of more than one year				0
	SOFA F61	<u>112360</u>	<u>4416</u>	<u>116776</u>

Analysis of net assets between funds - previous year

		General Fund £	Restricted Funds £	Total £
Tangible fixed assets		4237	0	4237
Cash at bank and in hand		63838	8139	71977
Other net current assets/(liabilities)		7363	0	7363
Creditors of more than one year		0	0	0
		<u>75438</u>	<u>8139</u>	<u>83577</u>

12. Related party transactions

During the year, there were no related party transactions. Although Directors are permitted to claim for reimbursement for Payments in respect of services rendered were made to:

None

13. Company limited by guarantee

The company is limited by guarantee. The member's liability is limited to £1 in the event of a deficiency on winding up.