

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			

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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;

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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 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.

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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

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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 £84,366 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

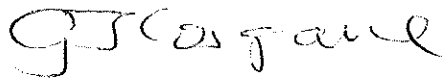
The Independent Examiner, Mander Duffill, will be proposed for re-appointment in accordance with Statements of Recommended Practice for Charity Accounts and the Charities Act 2011.

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 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
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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 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

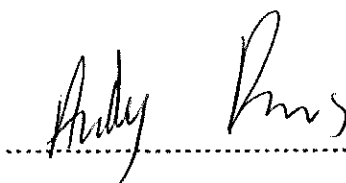
Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items 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
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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

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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
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**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.

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**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
	<u>286355</u>	<u>22020</u>	<u>308375</u>	<u>278049</u>
Governance Costs			2024	2023
			£	£
Independent Examiner fee	1198		1198	1002
	<u>1198</u>	<u>0</u>	<u>1198</u>	<u>1002</u>
	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

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**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
	<u>197518</u>	<u>187106</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 it's 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	2023
	Number	Number
All employees	6	6

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**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>

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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.

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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.