DORSET SCRAPSTORE

England & Wales · Charity number 1081569

Details

Status	Registered
Legal form	Charitable company
Company number	03870643
Registered	2000-07-14
Register	View on the Charity Commission register

Contact

Address	Unit 23 Cortry Close Branksome Business Park Poole Dorset BH12 4BQ
Phone	07565577094
Email	carolyn@dorsetscrapstore.org.uk
Website	www.dorsetscrapstore.org.uk

Activities

Objects: 1) BY MEANS OF THE DISTRIBUTION OF DONATED MATERIALS TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES FOR RECREATION EDUCATION AND OTHER LEISURE TIME ACTIVITIES FOR CHILDREN AND ADULTS IN DORSET INCLUDING BOURNEMOUTH AND POOLE SO THAT THEIR EDUCATION AND SOCIAL WELFARE IS ADVANCED.2) TO ADVANCE EDUCATION PARTICULARLY IN CONNECTION WITH THE REUSE OF SCRAP AND WASTE MATERIALS SO AS TO PROTECT THE ENVIRONMENT.3) TO DO ALL SUCH THINGS AS ARE INCIDENTAL OR CONDUCIVE TO THE ATTAINMENT OF THE ABOVE OBJECTS.

Activities: Dorset Scrapstore provides resources for educational purposes to those having need of them throughout the county of Dorset including Bournemouth and Poole by operating a scrapstore containing donated surplus, reject or otherwise unwanted materials donated by businesses.

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Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** DORSET INCLUDING BOURNEMOUTH AND POOLE.
- Bournemouth
- Dorset
- Poole

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£77,980	£64,921	-	-
2024-03-31	£76,185	£70,968	-	-
2023-03-31	£73,036	£73,979	-	-
2022-03-31	£62,984	£54,657	-	-
2021-03-31	£51,615	£58,692	-	-

Trustees

Name	Role	Appointed
CAROLYN CORR	Chair	2016-01-11
JOHN ROBERT MARSH		
Philip Peter Comber		2022-06-15
Rebecca Louise Parker		2025-08-25
Sarah Jane Woods		2025-12-17
Zeena Bonds		2026-04-17

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DORSET SCRAPSTORE

England & Wales - Charity number 1081569

Accounts

DORSET SCRAPSTORE

Charity No. 1081569

Company No. 03870643

Trustees' Report and Unaudited Accounts

31 March 2025

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 03870643

Charity No. 1081569

Registered Office

Unit 23, Cortry Close
Off Sharp Road
Poole
Dorset
BH12 4BQ

Directors and Trustees
The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

P.P. Comber
C. Corr
C.E. Eyre
J.R. Marsh
Trustees holding title to charity property

John Marsh Carolyn Corr Claire Eyre
Philip P Comber

Key Management Personnel

Chair Carolyn Corr
Accountants

Bicknell Business Advisers Ltd
40 Broadway Lane
Bournemouth
BH8 0AA

Bankers
The Co-operative Bank

OBJECTIVES AND ACTIVITIES

The charity seeks to distribute donated materials to provide or assist in the provision of facilities for recreation, education and other leisure time activities for children and adults in Dorset including Bournemouth and Poole so that their education and social welfare is advanced. The charity further seeks to advance education particularly in connection with the reuse of scrap and waste materials so as to protect the environment.

ACHIEVEMENTS AND PERFORMANCE

FINANCIAL REVIEW

A Key Performance Indicator for Dorset Scrapstore is the size of our membership base. Members are the beneficiaries of our charity; getting access to cheap recycled material for arts, crafting and creative projects that would otherwise have gone to landfill, and access to education and skills workshops and events.

Membership

The membership of Dorset Scrapstore has remained stable at around 1500. However, the number of people benefitting from Dorset Scrapstore is much greater. We estimate that 4,000 people benefit from our service each year.

Some extracts from Google reviews:

Utterly incredible and a gorgeous resource we are so lucky to have

They have a lot of things there, some things are to go in baskets and others you must pay little amounts in comparison to retail prices. However, you can only buy goods from them if you pay a yearly subscription fee of £5, which I didn't mind because the items I was going to buy would have cost me 5 times more from the retail shop.
The people working there are friendly and chatty and you can spend a good two hours looking around. Definitely a place to go and visit if you want to buy arts and crafts, bulk buy on carpets, wrapping paper and cellophane, boxes and electrical cable.
See you soon ladies and thank you for your assistance.

The go to place if you are a crafter or have kids that like to make stuff, wonderful to see things going to good use rather than be dumped in landfill. Prices are fantastic and staff so helpful, grateful to the person who told me about this place - check the opening hours before heading off but well worth a visit.

Oh wow, what a fantastic idea! A brilliant concept. Loads of stuff for every project. Unbelievable prices and membership. Fab.

Volunteers

Dorset Scrapstore has a firm base of long standing volunteers. We pride ourselves in having volunteers from a very diverse section of society with varied backgrounds, skills and experience.
For many years we have offered work experience placements to students with Special Educational Needs and Disabilities from Poole and Bournemouth College. They visit once per week for two hours throughout term time with a tutor. Throughout the year, we have provided over 100 work experience hours. The students enjoy coming to the store, we love having them here and they do some excellent work for us helping to sort things.

We have a reliable team of four volunteers who provide fortnightly workshops for home educated children.

At the start of the year we were half way through a trial year of having a volunteer co-ordinator, funded by a National Lottery Awards for All Grant. The funding ended in August 2024 and we have not continued the role, the volunteers have continued to be co-ordinated by staff in the store.
Throughout the year we have continually had 11-12 individual volunteers in the store each month, contributing over 2000 shop volunteer hours throughout the year.

Workshops

Our volunteer run workshops for home educated children go from strength to strength. We run fortnightly sessions with two groups each with 12 children. The sessions are always fully booked and we have a waiting list.
Giving children and young people the opportunity to gain Arts Awards qualifications has been very popular within the home educated community. It gives them the opportunity to work towards a nationally recognised qualification.

Feedback received from the home education sessions:
It's a brilliant course that my children have thoroughly enjoyed and learnt a great deal.

Materials are all ideal, covers not only the art elements of the course but teaches thinking differently about everyday items, and with a little imagination the ability to re-use and recycle in such an amazing way.

Content is only limited by the time available! Never a dull moment and so much is covered. If I had to offer a suggestion for improvement to content then perhaps more classes so more children, and adults, could attend.

Arts Awards Qualifications

In August 2022, Dorset Scrapstore became an Arts Award Centre. At that time we had one volunteer who set up the centre and could help children with the two basic levels of the award Discover and Explore. By the end of this financial year, we had two assessors at the basic level, one of which could also deliver and assess the Bronze and Silver level, 16 children had completed the Discover, 9 had completed Explore and 8 were working towards the Bronze level.

In future we would like to expand our provision of the Arts Awards to include children not attending our workshops either home educated or in school. However, this requires grant funding as we currently rely solely on volunteers to provide these services.

Dorset Scrapstore Van

Thanks to the Valentine Trust for donating £5000 and our community for raising over £500 we were able to buy a newer and more reliable van in March 2025.

PLANS FOR FUTURE PERIODS

Looking towards the 2025-26 financial year, we have a few things planned.
We know that attending external events helps increase the profile and bring people into Dorset Scrapstore. We are planning to apply for a grant for an event coordinator as this would take the pressure off our relatively small team of volunteers who organise and attend our external events. As mentioned above, we will be looking to secure funding to extend the provision of our children's workshops and Arts Awards.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a deed of trust and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

C. Corr Carolyn Corr
Trustee
31 March 2025

Independent Examiner's Report to the trustees of DORSET SCRAPSTORE

I report to the charity trustees on my examination of the financial statements of DORSET SCRAPSTORE for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act.

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Abi Aiyegbayo ACMA CGMA The Chartered
Institute of Management Accountants (CIMA)
Bicknell Business Advisers Ltd
40 Broadway Lane
Bournemouth

BH8 0AA
31 March 2025

DORSET SCRAPSTORE

Statement of Financial Activities

for the year ended 31 March 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies	4	888	888	148
Charitable activities	5	77,092	77,092	76,037
Other trading activities		-	-	-
Investments		-	-	-
Other		-	-	-
Total		77,980	77,980	76,185
Expenditure on:				
Raising funds		-	-	-
Charitable activities		-	-	-
Other	6	64,921	64,921	70,968
Total		64,921	64,921	70,968
Net gains on investments		-	-	-
Net income		13,059	13,059	5,217
Transfers between funds		-	-	-
Net income before other gains/ (losses)		13,059	13,059	5,217
Other gains and losses				
Gains on revaluation of fixed assets		-	-	-
Actuarial Gains on defined benefit pension schemes		-	-	-
Other Gains		-	-	-
Net movement in funds		13,059	13,059	5,217
Reconciliation of funds:				
Total funds brought forward		19,438	19,438	14,221
Total funds carried forward		32,497	32,497	19,438

DORSET SCRAPSTORE

Balance Sheet

at 31 March 2025

Company No. 03870643	Notes	2025	2024
		£	£
Fixed assets			
Tangible assets	8	5,500	-
		5,500	-
Current assets			
Debtors	9	1,103	853
Cash at bank and in hand		26,343	24,663
		27,446	25,516
Creditors: Amount falling due within one year	10	(449)	(6,078)
Net current assets		26,997	19,438
Total assets less current liabilities		32,497	19,438
Net assets excluding pension asset or liability		32,497	19,438
Total net assets		32,497	19,438
The funds of the charity			
Restricted funds	11		
Unrestricted funds	11		
General funds		32,497	19,438
		32,497	19,438
Reserves	11		
Total funds		32,497	19,438

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Approved by the board on 31 March 2025

And signed on its behalf by:

Carolyn Corr

C. Corr

Trustee

31 March 2025

DORSET SCRAPSTORE

Statement of Cash flows

for the year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	13,059	5,217
Adjustments for:		
Increase in trade and other receivables	(250)	(47)
(Decrease)/ Increase in trade and other payables	(5,629)	5,233
Net cash provided by operating activities	7,180	10,403
Cash flows from investing activities		
Payments for property, plant and equipment	(5,500)	-
Net cash used in investing activities	(5,500)	-
Net cash from financing activities	-	-
Net increase in cash and cash equivalents	1,680	10,403
Cash and cash equivalents at the beginning of the year	24,663	14,260
Cash and cash equivalents at the end of the year	26,343	24,663
Components of cash and cash equivalents		
Cash and bank balances	26,343	24,663
	26,343	24,663

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024	Total funds 2024
	£	£
Income and endowments from:		
Donations and legacies	148	148
Charitable activities	76,037	76,037
Total	76,185	76,185
Expenditure on:		
Other	70,968	70,968
Total	70,968	70,968
Net income	5,217	5,217
Net income before other gains/ (losses)	5,217	5,217
Other gains and losses:		
Net movement in funds	5,217	5,217
Reconciliation of funds:		
Total funds brought forward	14,221	14,221
Total funds carried forward	19,438	19,438

4 Income from donations and legacies

	Unrestricted	Total 2025	Total 2024
	£	£	£
Donations	888	888	148
	888	888	148

The charity relies on donation of scrap materials to generate its income described as Scrap Sales

Donated goods, facilities and services received

	Total 2025	Total 2024
	£	£
Donations received	-	147
	-	147

5 Income from charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Membership	9,326	9,326	8,460
Scrap Sales	54,315	54,315	48,988
Workshops	3,127	3,127	2,003
Grants and Other income	10,324	10,324	16,586
	77,092	77,092	76,037

6 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Employee costs	44,259	44,259	52,540
Motor and travel costs	2,162	2,162	2,629
Premises costs	13,737	13,737	11,091
General administrative costs	2,953	2,953	3,178
Legal and professional costs	1,810	1,810	1,530
	64,921	64,921	70,968

7 Staff costs

	2025	2024
Salaries and wages	43,922	51,495
Pension costs	69	358
	43,991	51,853

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2025 Number	2024 Number
Staff	2	2
	2	2

The charity has signed up to a NEST pension scheme.

8 Tangible fixed assets

	£	£
Cost or revaluation		
Additions	5,500	5,500
At 31 March 2025	5,500	5,500
Net book values		
At 31 March 2025	5,500	5,500

9 Debtors

	2025	2024
	£	£
Trade debtors	15	138
Prepayments and accrued income	1,088	715
	1,103	853

10 Creditors:
amounts falling due within one year

	2025	2024
	£	£
Other taxes and social security	(480)	(34)
Other creditors	19	66
Accruals	910	808
Deferred income	-	5,238
	449	6,078

11 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/ losses)	Resources expended	At 31 March 2025
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	19,438	77,980	(64,921)	32,497
Total funds	19,438	77,980	(64,921)	32,497

12 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	5,500	5,500
Net current assets	26,997	26,997
	32,497	32,497

13 Reconciliation of net debt

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash and cash equivalents	24,663	1,680	26,343
	24,663	1,680	26,343
Net debt	24,663	1,680	26,343

14 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2025 Land and buildings £	2025 Other £	2024 Land and buildings £	2024 Other £
Operating leases with expiry date:				

Pension commitments

	2025 £	2024 £
The pension cost charge to the company amounted to:	69	358

15 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

signNow

Document History

SignNow E-Signature Audit Log

All dates expressed in MM/DD/YYYY (US)

Document name: Dorset Scrapstore 2024-25 YE Acct FINAL
Document created: 12/17/2025 18:41:44
Document pages: 17
Document ID: 1cbac515b62743729f1e4e094a8241eb143fc424
Document Sent: 12/17/2025 18:43:47 UTC
Document Status: Signed
12/18/2025 16:04:57UTC

Sender: steve@bicknells.net
Signers: abi@bicknells.net, carolyn@dorsetscrapstore.org.uk
CC: rachel@bicknells.net

Client	Event	By	Server Time	Client Time	IP Address
SignNow Web Application	Uploaded the Document	steve@bicknells.net	12/17/2025 18:41:44 pm UTC	12/17/2025 18:41:44 pm UTC	86.26.71.189
SignNow Web Application	Viewed the Document	steve@bicknells.net	12/17/2025 18:41:49 pm UTC	12/17/2025 18:41:51 pm UTC	86.26.71.189
SignNow Web Application	Document Saved	steve@bicknells.net	12/17/2025 18:43:17 pm UTC	12/17/2025 18:43:19 pm UTC	86.26.71.189
SignNow Web Application	Invite Sent to: abi@bicknells.net	steve@bicknells.net	12/17/2025 18:43:47 pm UTC	12/17/2025 18:43:48 pm UTC	86.26.71.189
SignNow Web Application	Viewed the Document	abi@bicknells.net	12/18/2025 09:59:07 am UTC	12/18/2025 09:59:08 am UTC	185.182.52.178
SignNow Web Application	Viewed the Document	abi@bicknells.net	12/18/2025 11:10:39 am UTC	12/18/2025 11:10:40 am UTC	185.182.52.178
SignNow Web Application	Viewed the Document	abi@bicknells.net	12/18/2025 16:04:49 pm UTC	12/18/2025 16:04:50 pm UTC	185.182.52.178
SignNow Web Application	Invite Sent to: carolyn@dorsetscrapstore.org.uk	steve@bicknells.net	12/18/2025 16:04:57 pm UTC		185.182.52.178
SignNow Web Application	Document Saved	abi@bicknells.net	12/18/2025 16:04:57 pm UTC	12/18/2025 16:04:59 pm UTC	185.182.52.178
SignNow Web Application	Signed the Document	abi@bicknells.net	12/18/2025 16:04:57 pm UTC	12/18/2025 16:04:59 pm UTC	185.182.52.178
SignNow Web Application	Resent invite for the Document	steve@bicknells.net	12/18/2025 16:08:32 pm UTC	12/18/2025 16:08:31 pm UTC	86.26.71.189
SignNow Web Application	Viewed the Document	carolyn@dorsetscrapstore.org.uk	12/18/2025 17:48:31 pm UTC	12/18/2025 17:48:31 pm UTC	90.240.109.220
SignNow Web Application	Viewed the Document	carolyn@dorsetscrapstore.org.uk	12/18/2025 17:48:31 pm UTC	12/18/2025 17:48:28 pm UTC	66.102.8.171
SignNow Web Application	Signed the Document	carolyn@dorsetscrapstore.org.uk	12/18/2025 17:48:53 pm UTC	12/18/2025 17:48:52 pm UTC	90.240.109.220
SignNow Web Application	Document Saved	carolyn@dorsetscrapstore.org.uk	12/18/2025 17:48:53 pm UTC	12/18/2025 17:48:52 pm UTC	90.240.109.220
SignNow Web Application	Signed the Document	carolyn@dorsetscrapstore.org.uk	12/18/2025 17:48:53 pm UTC	12/18/2025 17:48:52 pm UTC	90.240.109.220
SignNow Web Application	Signer carolyn@dorsetscrapstore.org.uk received a signed document copy	carolyn@dorsetscrapstore.org.uk	12/18/2025 17:48:58 pm UTC	12/18/2025 17:48:52 pm UTC	90.240.109.220
SignNow Web Application	Signer abi@bicknells.net received a signed document copy	abi@bicknells.net	12/18/2025 17:48:58 pm UTC	12/18/2025 17:48:52 pm UTC	90.240.109.220
SignNow Web Application	Sender steve@bicknells.net received a signed document copy	steve@bicknells.net	12/18/2025 17:48:58 pm UTC	12/18/2025 17:48:52 pm UTC	90.240.109.220

DORSET SCRAPSTORE

England & Wales - Charity number 1081569

Accounts

DORSET SCRAPSTORE

Charity No. 1081569

Company No. 03870643

Trustees' Report and Unaudited Accounts

31 March 2024

DORSET SCRAPSTORE

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 03870643

Charity No. 1081569

Principal Office

The Factory
Alder Hills
Poole
Dorset
BH12 4AS

Registered Office

The Factory
Alder Hills
Poole
Dorset
BH12 4AS

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

P.P. Comber
C. Corr
C.E. Eyre
J.R. Marsh

Trustees holding title to charity property

John Marsh Carolyn Corr Claire Eyre
Philip P Comber

Key Management Personnel

Chair Carolyn Corr

Accountants

Bicknell Business Advisers Ltd
40 Broadway Lane
Bournemouth
BH8 0AA

Bankers

The Co-operative Bank

OBJECTIVES AND ACTIVITIES

The charity seeks to distribute donated materials to provide or assist in the provision of facilities for recreation, education and other leisure time activities for children and adults in Dorset including Bournemouth and Poole so that their education and social welfare is advanced.

The charity further seeks to advance education particularly in connection with the reuse of scrap and waste materials so as to protect the environment.

ACHIEVEMENTS AND PERFORMANCE

The first half of this financial year saw Dorset Scrapstore build on the foundations laid in previous years.

The Store

Our services were impacted by changes to the terms at the property we rent in September 2023. Until then, we had enjoyed access to a space to offer free community crafting activities during school holidays and on Saturdays. This brought in families and provided a low-cost platform for our educational aims. This also impacted the space for our volunteers to work in.

The biggest obstacle we had to overcome this year was the forced closure of the building for two months from November. This was due to asbestos being discovered and our landlord making the decision to remove it as soon as possible. It was all hands on deck while staff and volunteers alike helped to move our stock and shelving into a container and other parts of the building.

Once this was achieved, we had to consider the welfare of our volunteers, many of whom rely on their regular contact with people through Dorset Scrapstore. We decided to decorate a 'Dorset Scrapstore' Christmas tree at a local church Christmas tree festival. This allowed us to involve our volunteers and community through regular craft and coffee events and children's workshops. It also provided content for our social media channels to show our members that we would be coming back!
We made the most of this unexpected closure by re-designing the layout of the store to incorporate a volunteer sorting area and crafting table.

We made the most of this unexpected closure by re-designing the layout of the store to incorporate a volunteer sorting area and crafting table.

Once we re-opened, we changed our opening hours to be one hour earlier. This has made no difference to our takings, but instead of 11am to 12pm being very busy, those customers have been spread between 10am and 12pm, allowing for more space for everyone to browse. It also enhances the welfare of our staff and volunteers, ensuring that during the winter they are not locking up a large empty building in the dark.

We had some wonderful comments from our members when we re-opened. It made everyone involved in Dorset Scrapstore feel good to know that we had been missed and our members appreciate what we do.

Here are some comments from a Facebook post:

"Loved being able to come back and visit!!!"

"Have missed it!!!"

" They're open again!"

"Brilliant, I'll go and visit, Thanks"

"can we go here asap?"

"Lovely to see you guys open again."

Volunteers

Dorset Scrapstore has a firm base of long standing volunteers. We pride ourselves in having volunteers from a very diverse section of society with varied backgrounds, skills and experience.

For many years we have offered work experience placements to students with Special Educational Needs and Disabilities from Poole College. Unfortunately, we were not able to accommodate these young people when our landlord restricted the use of the space outside Dorset Scrapstore. However, we were very pleased that once again we were able to accommodate these lovely students shortly after re-opening the store, as we had incorporated a volunteer sorting area into our new layout.

Throughout the year, we retained our reliable team of four volunteers who provide fortnightly workshops for home educated children. In addition, we had ten volunteers in the store at the start of the year. Our volunteer base increased from September 2023 when we recruited a volunteer coordinator funded by the National Lottery. By March 2024 we had twelve regular store volunteers.

FINANCIAL REVIEW

Grants

Just under £10,000 was awarded from the National Lottery Awards for All in August 2023. This was to fund a one year post for a volunteer coordinator.

The volunteer coordinator worked for seven months in this financial year. She has ensured that greater care has been taken of our volunteers with additional needs. As a result they have enjoyed making a rocket measuring over six feet that proudly sits in our entrance.

We are very grateful to Hall and Woodhouse brewery for the £1000 we received in January 2024 for core funding.

Workshops

Throughout the disruption of the store closure, we were able to relocate our home education workshops to a local community centre. Unfortunately the family and adult workshops were not so easy to relocate as they were held at weekends and the space wasn't available.

Giving children and young people the opportunity to gain Arts Awards qualifications has been very popular within the home educated community. It gives them the opportunity to work towards a nationally recognised qualification. In the previous year, thirteen children completed their Arts Award Discover level. By the end of the year we had eight children who had almost completed their Explore Award and further three who had started on the Discover award.

A second volunteer was trained to deliver and assess the Arts Award Discover and Explore levels to ensure we could continue to deliver this and were not relying on one volunteer. The next step will be to have one of our assessors trained to deliver the Bronze and Silver levels of the Awards. In future we would like to expand our provision of the Arts Awards to include children in school. However, this requires grant funding as we currently rely solely on volunteers to provide these services.

Feedback received from the home education sessions:

“A huge thank you for all of your help and inspiration. It has been a huge joy to see her develop with those new skills.”

“She is very happy and comfortable in these classes - hence she's willing to try lots of new techniques.”

“[You] are patient with them and gently encourage to try new things but respect their wishes to do something else if they want to - thank you”

“Have learned sewing and also learned they love doing it and have felt they have improved as the sessions have gone on.”

“Confidence boosted and self esteem improved”

Memberships

The membership of Dorset Scrapstore has remained stable at around 1500. However, the number of people benefitting from Dorset Scrapstore is much greater. We estimate that 4,000 people benefit from our service each year.

For example, this comment was received by one of our group members:
"I would like to say thank you so much for all the years I have been able to come and gather your brilliant resources for my project which has been 10 years in the making. I started coming to your store in Boscombe and it has been such a help to me over the years. I run a therapeutic horticultural project supporting people of all ages. We run activities throughout the year for children of all ages and abilities, based in our woodland. Our activity days often have up to 30+ children and we charge very little for their attendance to ensure all are able to come. But without your plentiful supply of interesting things I wouldn’t have been able to do so many of our crafts and creations. So thank you!"

Social Media

The main social media platform used by Dorset Scrapstore is Facebook. For several years the followers on this platform have steadily grown. By the end of March 2024, we had 11,800 followers, an increase of over 14% in 12 months.

We also have both LinkedIn and Instagram pages, but they don’t have anywhere near the number of followers as Facebook.

In March 2024, one of our staff took on an additional role of looking after the social media of Dorset Scrapstore. It will be good to have one person taking care of this important marketing tool as it will help with continuity of our posts, increasing our followers and ultimately more people using Dorset Scrapstore.

PLANS FOR FUTURE PERIODS

Looking towards the 2024-25 financial year, we have a few things planned.

Our van is very old, so we will be applying for grants and fundraising for a newer one.
We know that attending external events helps increase the profile and bring people into Dorset Scrapstore. We are planning to apply for a grant for an event coordinator as this would take the pressure off our relatively small team of volunteers who organise and attend our external events.

As mentioned above, we will be looking to secure funding to extend the provision of our children's workshops and Arts Awards.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a deed of trust and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

Carolyn Corr

C. Corr
Trustee
16 December 2024

Independent Examiner's Report to the trustees of DORSET SCRAPSTORE

I report to the charity trustees on my examination of the financial statements of DORSET SCRAPSTORE for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act.

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Abi Aiyegbayo, ACMA CGMA
Bicknell Business Advisers Ltd
40 Broadway Lane
Bournemouth

BH8 0AA
16 December 2024

DORSET SCRAPSTORE

Statement of Financial Activities

for the year ended 31 March 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:				
Donations	4	148	148	606
Charitable activities	5	76,037	76,037	72,430
Total		76,185	76,185	73,036
Expenditure on:				
Charitable activities	6	70,968	70,968	73,979
Total		70,968	70,968	73,979
Net gains		-	-	-
Net income/ (expenditure)		5,217	5,217	(943)
Transfers between funds		-	-	-
Net income/ (expenditure) before other gains/ (losses)		5,217	5,217	(943)
Other gains and losses				
Net movement in funds		5,217	5,217	(943)
Reconciliation of funds:				
Total funds brought forward		14,221	14,221	15,164
Total funds carried forward		19,438	19,438	14,221

DORSET SCRAPSTORE

Summary Income and Expenditure Account

for the year ended 31 March 2024

	2024 £	2023 £
Income	76,185	73,036
Gross income for the year	76,185	73,036
Expenditure	70,968	73,979
Total expenditure for the year	70,968	73,979
Net income/(expenditure) before tax for the year	5,217	(943)
Net income / (expenditure)for the year	5,217	(943)

DORSET SCRAPSTORE

Balance Sheet

at 31 March 2024

Company No. 03870643	Notes	2024	2023
		£	£
Current assets			
Debtors	8	853	806
Cash at bank and in hand		24,663	14,260
		25,516	15,066
Creditors: Amount falling due within one year	9	(6,078)	(845)
Net current assets		19,438	14,221
Total assets less current liabilities		19,438	14,221
Net assets excluding pension asset or liability		19,438	14,221
Total net assets		19,438	14,221
The funds of the charity			
Restricted funds	10		
Unrestricted funds	10		
General funds		19,438	14,221
		19,438	14,221
Reserves	10		
Total funds		19,438	14,221

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Approved by the board on 16 December 2024

And signed on its behalf by:

Carolyn Corr

C. Corr

Trustee

16 December 2024

DORSET SCRAPSTORE

Statement of Cash flows

for the year ended 31 March 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net income/ (expenditure) per Statement of Financial Activities	5,217	(943)
Adjustments for:		
Decrease in stocks	-	205
(Increase)/Decrease in trade and other receivables	(47)	151
Increase in trade and other payables	5,233	95
Net cash provided by/ (used in) operating activities	10,403	(492)
Net cash from investing activities	-	-
Net cash from financing activities	-	-
Net increase/ (decrease) in cash and cash equivalents	10,403	(492)
Cash and cash equivalents at the beginning of the year	14,260	22,313
Cash and cash equivalents at the end of the year	24,663	21,821
Components of cash and cash equivalents		
Cash and bank balances	24,663	14,260
	24,663	14,260

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet.
The assets of the plan are held separately from the company in independently administered funds.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023	Total funds 2023
	£	£
Income from:		
Donations	605	605
Charitable activities	66,294	66,294
Other trading activities	647	647
Other	5,490	5,490
Total	73,036	73,036
Expenditure on:		
Raising funds	506	506
Charitable activities	190	190
Other	73,283	73,283
Total	73,979	73,979
Net income	(943)	(943)
Net income before other gains/ (losses)	(943)	(943)
Other gains and losses:		
Net movement in funds	(943)	(943)
Reconciliation of funds:		
Total funds brought forward	15,164	15,164
Total funds carried forward	14,221	14,221

4 Income from donations

	Unrestricted	Total 2024	Total 2023
	£	£	£
Donations	148	148	606
	148	148	606

The charity relies on donation of scrap materials to generate its income described as Scrap Sales

Donated goods, facilities and services received

	Total 2024	Total 2023
	£	£
Donations received	147	606
	147	606

5 Income from charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Membership	8,460	8,460	9,569
Scrap Sales	48,988	48,988	53,559
Workshops	2,003	2,003	3,812
Grants and Other income	16,586	16,586	5,490
	76,037	76,037	72,430

6 Expenditure on charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Employee costs	52,540	52,540	51,008
Motor and travel costs	2,629	2,629	4,783
Premises costs	11,203	11,203	14,010
General administrative costs	3,066	3,066	3,032
Legal and professional costs	1,530	1,530	1,146
	70,968	70,968	73,979

7 Staff costs

	2024	2023
Salaries and wages	51,495	49,830
Pension costs	358	402
	51,853	50,232

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2024 Number	2023 Number
Staff	2	6
	2	6

The charity has signed up to a NEST pension scheme.

8 Debtors

	2024	2023
	£	£
Trade debtors	138	100
Prepayments and accrued income	715	706
	853	806

9 Creditors:
amounts falling due within one year

	2024	2023
	£	£
Trade creditors	-	5
Other taxes and social security	(34)	178
Other creditors	66	98
Accruals	808	564
Deferred income	5,238	-
	6,078	845

10 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/ losses)	Resources expended	At 31 March 2024
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	14,221	76,185	(70,968)	19,438
Total funds	14,221	76,185	(70,968)	19,438

11 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	19,438	19,438
	19,438	19,438

12 Reconciliation of net debt

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash and cash equivalents	14,260	10,403	24,663
	14,260	10,403	24,663
Net debt	14,260	10,403	24,663

13 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2024 Land and buildings £	2024 Other £	2023 Land and buildings £	2023 Other £
Operating leases with expiry date:				

Pension commitments

	2024 £	2023 £
The pension cost charge to the company amounted to:	358	402

14 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

DORSET SCRAPSTORE

England & Wales - Charity number 1081569

Accounts

40 Broadway Lane Bournemouth BH8 0AA
Tel 01202 025252 Mob 07967 735603 steve@bicknells.net
www.bicknells.net www.stevejbicknell.com

DORSET SCRAPSTORE

The Factory
Alder Hills
Poole
Dorset
BH12 4AS

12 December 2023

Dear ,

Accounts for Period ended 31/ 03/ 2023

Please find attached final accounts for DORSET SCRAPSTORE for the period ended 31/03/2023 [including filleted/abbreviated accounts if appropriate].

Please review the attached carefully and if you are happy that the accounts can be approved please print out a set of each of the attached documents, obtain appropriate signatures at the foot of each Balance Sheet [and Directors Report, if relevant] and return the signed documents to this office.

Please do not hesitate to contact us if you have any queries.

Yours sincerely,

Bridget Seve

DORSET SCRAPSTORE

Charity No. 1081569

Company No. 03870643

Trustees' Report and Unaudited Accounts

31 March 2023

DORSET SCRAPSTORE

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 03870643

Charity No. 1081569

Principal Office

The Factory
Alder Hills
Poole
Dorset
BH12 4AS

Registered Office

The Factory
Alder Hills
Poole
Dorset
BH12 4AS

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

P.P. Comber
C. Corr
C.E. Eyre
J.M. Fry (Resigned 5 December 2022)
J.R. Marsh

Trustees holding title to charity property

John Marsh	Carolyn Corr	Claire Eyre
Philip P Comber (from 15/06/2022)	Jamie Fry (to 05/12/2022)	

Key Management Personnel

Chair	Carolyn Corr

Accountants

Bicknell Business Advisers Limited
40 Broadway Lane
Bournemouth
BH8 0AA

Bankers

The Co-operative Bank

OBJECTIVES AND ACTIVITIES

The charity seeks to distribute donated materials to provide or assist in the provision of facilities for recreation, education and other leisure time activities for children and adults in Dorset including Bournemouth and Poole so that their education and social welfare is advanced.

The charity further seeks to advance education particularly in connection with the reuse of scrap and waste materials so as to protect the environment.

ACHIEVEMENTS AND PERFORMANCE

The financial year ending March 2023 has seen a steady growth of the Scrapstore to almost pre-pandemic levels.

A new Charity Director started at the beginning of the 2022 financial year who has brought greater stability by diversifying the supply chain, attracting more diverse volunteer skillsets, increasing community event activity, engagement and marketing which has steadily increased our membership base and notably started applying for Grants to diversify our income streams which is necessary for our ongoing growth.

We retained the experience and knowledge of our former General Manager who became a trustee.

FINANCIAL REVIEW

A Key Performance Indicator for Dorset Scrapstore is the size of our membership base. Members are the beneficiaries of our charity; getting access to cheap recycled material for arts, crafting and creative projects that would otherwise have gone to landfill, and access to education and skills workshops and events. At the start of the financial year we had 1,398 members, this grew steadily throughout the year to 1,580 due to an increase in engagement events and broadening the appeal of our social media content.

Our ability to offer our services is affected by our income level and ability to cover our costs. This year has been a year of scrutiny and rationalisation of our costs where possible as we have also absorbed extra costs such as the increase in minimum wages and one-off costs clearing some payments required from the Covid period. Our income has stabilised due to the growth in our membership base and greater focus on our pricing whilst ensuring we remain excellent value for money. We see some seasonality in our business, with 97%+ of our income coming through the shop till and the summer being a traditionally quieter period; so success in one of our grant applications gave us a slightly safer financial platform as we went into Winter 2022

A key growth area in our services has been in our Home Education offering. We had run a weekly Craft Club for home educated children for over a year previously on a drop-in basis. In September 2022 the format was changed when one of our trustees completed the Arts Award training. Now we offer double sessions of home education workshops every other week and children are able to study for the Arts Awards Discover and Explore. These nationally recognised awards are particularly useful for home educated children as it provides structure and learning opportunities. By April 2023, thirteen children had completed their Arts Award Discover and were starting on the Explore Award. From September 2022 to March 2023, 38 children, 8 younger siblings and 33 parents attended the workshops, many of them attending multiple workshops. We are looking at this as a growth area for us to reach out more into the community and train more leaders as we have a waiting list for these services. The impacts have been significant. Attendee feedback includes: "My daughter has started making her own cards using the embroidery ideas and skills learned at the class. This is something she had not done before trying it at the class in Scrapstore. It has helped enormously with her patience and also her skills confidence. She has been praised by independent parents and artists for her skills which boosts her confidence no end. It is likely over the summer that my daughter will run her own 'embroidery class' for her friends to teach them how to make an embroidered card". This is a direct result of her involvement with Scrapstore Arts Awards.

We actively sought collaborations this year enabling us to provide other charities with our goods and support to run more of their projects and attract new supply chains, members and volunteers to us. Closer collaboration with Bournemouth University and the Arts University is helping to spread the reduce-reuse-recycle message through their sustainability teams, attracting new members, increasing supply into us and also attracting volunteers to support our digital needs. We are continuing to welcome more collaborations as part of our growth strategy.

PLANS FOR FUTURE PERIODS

The insights from 2022 led to a renewed 3 year strategy for 2023 to diversify our income streams in order to be able to offer improved services to our beneficiaries. Key to this is investment in our existing volunteers who are the backbone of our charity and attracting new volunteers which is an ongoing challenge for this sector; and also strengthening our community engagement which is a struggle to resource sufficiently at the moment. We close this year with several grant applications in progress to fund a Volunteer Coordinator and Events Coordinator to help us achieve these aims. Q1 2023 has seen a 15% increase in income year-on-year so we are hopeful for the year ahead and continuing to be able to offer our valued services to the community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a deed of trust and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



C. Corr

Trustee

13 December 2023

Independent Examiner's Report to the trustees of DORSET SCRAPSTORE

I report to the charity trustees on my examination of the financial statements of DORSET SCRAPSTORE for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act.

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Steve Bicknell

Steve Bicknell, FCIMA

Bicknell Business Advisers Limited
40 Broadway Lane
Bournemouth

BH8 0AA
13 December 2023

DORSET SCRAPSTORE

Statement of Financial Activities

for the year ended 31 March 2023

	Notes	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies	4	605	605	376
Charitable activities	5	66,294	66,294	55,379
Other trading activities	6	647	647	1,010
Other	7	5,490	5,490	6,220
Total		73,036	73,036	62,985
Expenditure on:				
Raising funds	8	506	506	1,118
Charitable activities	9	190	190	16
Other	10	73,283	73,283	53,524
Total		73,979	73,979	54,658
Net gains on investments		-	-	-
Net (expenditure)/ income		(943)	(943)	8,327
Transfers between funds		-	-	-
Net (expenditure)/ income before other gains/ (losses)		(943)	(943)	8,327
Other gains and losses				
Net movement in funds		(943)	(943)	8,327
Reconciliation of funds:				
Total funds brought forward		15,164	15,164	6,837
Total funds carried forward		14,221	14,221	15,164

DORSET SCRAPSTORE

Summary Income and Expenditure Account

for the year ended 31 March 2023

	2023	2022
	£	£
Income	73,036	62,984
Gross income for the year	73,036	62,984
Expenditure	73,979	54,657
Total expenditure for the year	73,979	54,657
Net (expenditure)/income before tax for the year	(943)	8,327
Net (expenditure)/ income for the year	(943)	8,327

DORSET SCRAPSTORE

Balance Sheet

at 31 March 2023

Company No. 03870643	**Notes**	**2023**	**2022**
		£	**£**
Fixed assets			
Tangible assets	12	-	-
Current assets			
Stocks	13	-	205
Debtors	14	806	957
Cash at bank and in hand		14,260	22,313
		15,066	23,475
Creditors: Amount falling due within one year	15	(845)	(8,311)
Net current assets		14,221	15,164
Total assets less current liabilities		14,221	15,164
Net assets excluding pension asset or liability		14,221	15,164
Total net assets		14,221	15,164
The funds of the charity			
Restricted funds	17		
Unrestricted funds	17		
General funds		14,221	15,164
		14,221	15,164
Reserves	17		
Total funds		14,221	15,164

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Approved by the board on 13 December 2023

And signed on its behalf by:

Carolyn Corr

C. Corr

Trustee

13 December 2023

DORSET SCRAPSTORE

Statement of Cash flows

for the year ended 31 March 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net (expenditure)/ income per Statement of Financial Activities	(943)	8,327
Adjustments for:		
Dividends, interest and rents from investments	(5,490)	(6,220)
Decrease/ (Increase) in stocks	205	(5)
Decrease in trade and other receivables	151	1,471
Increase/ (Decrease) in trade and other payables	95	(6,503)
Net cash used in operating activities	(5,982)	(2,930)
Cash flows from investing activities		
Dividends, interest and rents from investments	5,490	6,220
Net cash from investing activities	5,490	6,220
Net cash from financing activities	-	-
Net (decrease)/ increase in cash and cash equivalents	(492)	3,290
Cash and cash equivalents at the beginning of the year	22,313	16,598
Cash and cash equivalents at the end of the year	21,821	19,888
Components of cash and cash equivalents		
Cash and bank balances	14,260	22,313
	14,260	22,313

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 **Company status**

The company is a private company limited by guarantee and consequently does not have share capital.

3 **Statement of Financial Activities - prior year**

	Unrestricted funds 2022	Total funds 2022
	£	£
Income and endowments from:		
Donations and legacies	375	375
Charitable activities	55,379	55,379
Other trading activities	1,010	1,010
Other	6,220	6,220
Total	62,984	62,984
Expenditure on:		
Raising funds	1,118	1,118
Charitable activities	16	16
Other	53,523	53,523
Total	54,657	54,657
Net income	8,327	8,327
Net income before other gains/ (losses)	8,327	8,327
Other gains and losses:		
Net movement in funds	8,327	8,327
Reconciliation of funds:		
Total funds brought forward	6,837	6,837
Total funds carried forward	15,164	15,164

4 **Income from donations and legacies**

	Unrestricted	Total 2023	Total 2022
	£	£	£
Donations	605	605	376
	605	605	376

The charity relies on donation of scrap materials to generate its income described as Scrap Sales

Donated goods, facilities and services received

	Total 2023	Total 2022
	£	£
Donations received 1	606	376
	606	376

5 **Income from charitable activities**

	Unrestricted	Total 2023	Total 2022
	£	£	£
Membership	9,569	9,569	10,384
Scrap Sales	52,913	52,913	39,761
Workshops	3,812	3,812	5,234
	66,294	66,294	55,379

6 **Income from other trading activities**

	Unrestricted	Total 2023	Total 2022
	£	£	£
Shop Sales	647	647	1,010
	647	647	1,010

7 **Other income**

	Unrestricted	Total 2023	Total 2022
	£	£	£
Grants	5,000	5,000	857
HMRC JRS	-	-	5,238
Other	490	490	125
	5,490	5,490	6,220

8 **Expenditure on raising funds**

	Unrestricted	Total 2023	Total 2022
	£	£	£
Costs of generating voluntary income			
Donations	-	-	127
Fundraising trading costs			
Shop Sales	506	506	991
	506	506	1,118

9 **Expenditure on charitable activities**

	Unrestricted	Total 2023	Total 2022
	£	£	£
Expenditure on charitable activities			
Workshops	190	190	16
Governance costs			
	190	190	16

10 **Other expenditure**

	Unrestricted	Total 2023	Total 2022
	£	£	£
Employee costs	51,008	51,008	33,125
Motor and travel costs	4,783	4,783	2,712
Premises costs	13,314	13,314	13,356
General administrative costs	3,032	3,032	2,473
Legal and professional costs	1,146	1,146	1,858
	73,283	73,283	53,524

11 **Staff costs**

	2023	2022
Salaries and wages	49,830	32,857
Pension costs	402	-
	50,232	32,857

No employee received emoluments in excess of £60,000.

Total employee benefits received by key management personnel	-	32,857

The average monthly number of full time equivalent employees during the year was as follows:

	2023 Number	2022 Number
Staff	6	6
	6	6

The charity has signed up to a NEST pension scheme.

12 **Tangible fixed assets**

	£	£
Cost or revaluation		
At 1 April 2022	2,000	2,000
Disposals	(2,000)	(2,000)
At 31 March 2023	-	-
Depreciation and impairment		
At 1 April 2022	2,000	2,000
Disposals	(2,000)	(2,000)
At 31 March 2023	-	-
Net book values		
At 31 March 2023	-	-
At 31 March 2022	-	-

13 **Stocks**

	2023	2022
	£	£
Raw materials and consumables	-	205
	-	205

14 **Debtors**

	2023	2022
	£	£
Trade debtors	100	123
Prepayments and accrued income	706	834
	806	957

15 **Creditors:**
amounts falling due within one year

	2023	2022
	£	£
Trade creditors	5	-
Other taxes and social security	178	186
Other creditors	98	-
Accruals	564	8,125
	845	8,311

16 **Deferred Income**

Movement of the deferred income shown in Creditors: amounts falling due within one year

	2023	2022
	£	£
At 1 April	-	6,575
Released in current year	-	(6,575)

17 **Movement in funds**

	At 1 April 2022	Incoming resources (including other gains/ losses)	Resources expended	At 31 March 2023
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	15,164	73,036	(73,979)	14,221
Total funds	15,164	73,036	(73,979)	14,221

18 **Analysis of net assets between funds**

	Unrestricted funds	Total
	£	£
Net current assets	14,221	14,221
	14,221	14,221

19 **Reconciliation of net debt**

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash and cash equivalents	22,313	(8,053)	14,260
	22,313	(8,053)	14,260
Net debt	22,313	(8,053)	14,260

20 **Commitments**

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2023 Land and buildings	2023 Other	2022 Land and buildings	2022 Other
	£	£	£	£
Operating leases with expiry date:				

Pension commitments

	2023	2022
	£	£
The pension cost charge to the company amounted to:	402	-

21 **Related party disclosures**

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

DORSET SCRAPSTORE

Detailed Statement of Financial Activities

for the year ended 31 March 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies			
Donations	605	605	376
	605	605	376
Charitable activities			
Membership	9,569	9,569	10,384
Scrap Sales	52,913	52,913	39,761
Workshops	3,812	3,812	5,234
	66,294	66,294	55,379
Other trading activities			
Shop Sales	647	647	1,010
	647	647	1,010
Other			
Grants	5,000	5,000	857
HMRC JRS	-	-	5,238
Other	490	490	125
	5,490	5,490	6,220
Total income and endowments	73,036	73,036	62,985
Expenditure on:			
Costs of generating donations and legacies			
Donations	-	-	127
	-	-	127
Costs of other trading activities			
Shop Sales	506	506	991
	506	506	991
Total of expenditure on raising funds	506	506	1,118
Charitable activities			
Workshops	190	190	16
	190	190	16
Total of expenditure on charitable activities	190	190	16
Employee costs			
Salaries/wages	49,830	49,830	32,857
Pension costs	402	402	-
Staff entertainment	396	396	176
Staff training	235	235	5

Staff welfare	145	145	87
	51,008	51,008	33,125
Motor and travel costs			
Vehicles - General costs	444	444	292
Vehicles - Fuel	1,388	1,388	1,097
Vehicles - Insurance and licences	392	392	485
Vehicles - Repairs and maintenance	2,559	2,559	838
	4,783	4,783	2,712
Premises costs			
Rent	13,314	13,314	13,356
	13,314	13,314	13,356
General administrative costs, including depreciation and amortisation			
Bank charges	915	915	682
General insurances	510	510	553
Postage and couriers	8	8	-
Software, IT support and related costs	678	678	641
Stationery and printing	355	355	178
Subscriptions	277	277	241
Sundry expenses	154	154	38
Telephone, fax and broadband	135	135	140
	3,032	3,032	2,473
Legal and professional costs			
Audit/Independent examination fees	300	300	300
Accountancy and bookkeeping	742	742	825
Other legal and professional costs	104	104	733
	1,146	1,146	1,858
Total of expenditure of other costs	73,283	73,283	53,524
Total expenditure	73,979	73,979	54,658
Net gains on investments	-	-	-
Net (expenditure)/income	(943)	(943)	8,327
Net (expenditure)/income before other gains/(losses)	(943)	(943)	8,327
Other Gains	-	-	-
Net movement in funds	(943)	(943)	8,327
Reconciliation of funds:			
Total funds brought forward	15,164	15,164	6,837

Total funds carried forward	14,221	14,221	15,164

40 Broadway Lane Bournemouth BH8 0AA
Tel 01202 025252 Mob 07967 735603 steve@bicknells.net
www.bicknells.net www.stevejbicknell.com

12 December 2023

DORSET SCRAPSTORE
The Factory
Alder Hills
Poole
Dorset
BH12 4AS

Dear

Re: Corporation Tax Return for Period ending 31/03/2023

We enclose a summary of your tax return entries, covering income for the year ended 31/03/2023, that has been prepared from information you have supplied.

HM Revenue & Customs regard the completion of the tax return as your personal responsibility. Therefore please ensure that we have been provided with all of the necessary information and carefully check that this has been accurately represented on your tax return.

Once you are also satisfied that the information on the tax return is complete, please sign the declaration enclosed and return to us as soon as possible. We are obliged to hold a copy of your approval before we can file the return with HMRC.

Yours sincerely,

Anish Jose

Adjustment of Profits Computation

				Turnover from Trade or Profession	-
				Profit Per Accounts	-
Addback:	Disallowable expenditure and non-trade losses				
	Bad debts	*Confirm the appropriate addback has been made*	*Enter Y*	-	
	Entertaining	*Confirm the appropriate addback has been made*	*Enter Y*	-	
					-
				Adjusted Trading Profits	-

Corporation Tax Calculation

				Adjusted Trading Profits	Bank, etc. Interest & NTLR Profits	Property Business Profits	Non-trading Gains on IFAs	Chargeable Gains	Total Profits
		Current Period Profits		-	-	-	-	-	-
Brought Forward Losses/Deficits used in this Computation	Pre 1st April 2017	Trading Losses		-					
		NTLR Deficits			-	-	-	-	
		Property Business Losses		-	-	-	-	-	
		Non-trading Losses on Intangible Fixed Assets		-	-	-	-	-	
	Post 1st April 2017	Trading Losses		-	-	-	-	-	
		NTLR Deficits		-	-	-	-	-	
		Property Business Losses		-	-	-	-	-	
		Non-trading Losses on Intangible Fixed Assets		-	-	-	-	-	
			Sub-totals	-	-	-	-	-	-
		Trading Losses carried back from later period		-	-	-	-	-	
Current Period Losses/Deficits used in this Computation against General Profits	Pre 1st April 2017	Trading Losses			-	-	-	-	
		NTLR Deficits		-		-	-	-	
		Property Business Losses		-	-		-	-	
		Non-trading Losses on Intangible Fixed Assets		-	-	-		-	
	Post 1st April 2017	Trading Losses			-	-	-	-	
		NTLR Deficits		-		-	-	-	
		Property Business Losses		-	-		-	-	
		Non-trading Losses on Intangible Fixed Assets		-	-	-		-	
			Sub-totals	-	-	-	-	-	-
							Qualifying Donations	-	
							Used Against Total Profits	-	-
							Charges Surrendered as Group Relief	-	
								Group Relief	-
								Group Relief for Carried Forward Losses	-
								Profits Chargeable to Corporation Tax	-

Corporation Tax Payable

Financial Year	Amount of Profit	Rate of tax %	Tax
2022	-		-
		Corporation Tax	-
		Marginal relief	-
		Corporation Tax Chargeable	-

Losses Memorandum

	Pre 1 April 2017				Post 1 April 2017			
	Adjusted Trading Losses	NTLR Deficits	Property Business Losses	Non-trading Losses on IFAs	Adjusted Trading Losses	NTLR Deficits	Property Business Losses	Non-trading Losses on IFAs
Brought Forward	-	-	-	-	-	-	-	-
Used in this Computation	-	-	-	-	-	-	-	-
Surrendered for Group Relief					-	-	-	-
Current Period	-	-	-	-	-	-	-	-
Surrendered for Group Relief	-	-	-	-	-	-	-	-
Carried back to Earlier Period	-	-			-	-		
Terminal loss/April 2020 - March 2022 loss carry back claim? [Y/N]	N							
Carried Forward Losses After Reliefs Taken	-	-	-	-	-	-	-	-
Company in a group? [Y/N]	N							

Marginal Relief Calculation

Financial years beginning 1 April	Associated Companies								
2022	-	n/a	-	n/a	x	n/a / n/a	x	n/a	= n/a
n/a	-	n/a	-	n/a	x	n/a / n/a	x	n/a	= n/a
Distributions Received to be Included with Profits	-						**Total Marginal Relief**		**= n/a**

Calculation of Brought Forward Losses Restriction

	Trading profit	Non Trading Profit	Total
Qualifying profits: Post 1 April 2017 profits chargeable to corporation tax	-	-	-
Deductions allowance	(5,000,000)	-	(5,000,000)
Relevant profits	-	-	-
50% of relevant profits [if relevant profits > 0]	-	-	-
Deductions allowance	5,000,000	-	5,000,000
Relevant maximum post 1 April 2017 brought forward losses available	5,000,000	-	5,000,000
Total profits in the period	-	-	-
Deductions allowance: Post 1 April 2017 brought forward losses claimed	-	-	-

HM Revenue & Customs

Company Tax Return

CT600 (2023) Version 3

for accounting periods starting on or after 1 April 2015

Your Company Tax Return

If we send the company a 'Notice' to deliver a Company Tax Return it has to comply by the filing date or we charge a penalty, even if there is no tax to pay.

A return includes a Company Tax Return form, any supplementary pages, accounts, computations and any relevant information. The CT600 Guide tells you how the return must be formatted and delivered. It contains general information you may need to deliver your return, links to more detailed advice and box-by–box guidance for this form and the supplementary pages.

The forms in the CT600 series set out the information we need and provide a standard format for calculations.

Company information

1	Company name	**DORSET SCRAPSTORE**
2	Company registration number	**03870643**
3	Tax reference	**4448212012**
4	Type of company	**8**

Northern Ireland

Put an 'X' in the appropriate box(es) below

5	NI trading activity		6	SME	
7	NI employer		8	Special circumstances	

About this return

This is the tax return for the company named above, for the period below

30	from DD/MM/YYYY	35	to DD/MM/YYYY
	01/04/2022		**31/03/2023**

Put an 'X' in the appropriate box(es) below

40	A repayment is due for this return period	
45	Claim or relief affecting an earlier period	
50	Making more than one return for this company now	
55	This return contains estimated figures	
60	Company part of a group that is not small	
65	Notice of disclosable avoidance schemes	
	Transfer Pricing	
70	Compensating adjustment claimed	
75	Company qualifies for SME exemption	

About this return - continued

	Accounts and computations	
80	I attach accounts and computations for the period to which this return relates	X
85	I attach accounts and computations for a different period	
90	If you are not attaching the accounts and computations, explain why	
	PDF accounts attached with explanation	
	Supplementary pages enclosed	
95	Loans and arrangements to participators by close companies - *form CT600A*	
100	Controlled foreign companies and foreign permanent establishment exemptions, hybrid and other mismatches - *form CT600B*	
105	Group and consortium - *form CT600C*	
110	Insurance - *form CT600D*	
115	Charities and Community Amateur Sports Clubs (CASCs) - *form CT600E*	X
120	Tonnage Tax - *form CT600F*	
125	Northern Ireland - *form CT600G*	
130	Cross-border Royalties - *form CT600H*	
135	Supplementary charge in respect of ring fence trades - *form CT600I*	
140	Disclosure of Tax Avoidance Schemes - *form CT600J*	
141	Restitution Tax - *form CT600K*	
142	Research and Development - *form CT600L*	
143	Freeports – *form CT600M*	
144	Residential property developer tax - *form CT600N*	

Tax calculation

Turnover

145	Total turnover from trade	-
150	Banks, building societies, insurance companies and other financial concerns *– put an 'X' in this box if you do not have a recognised turnover and have not made an entry in box 145*	

Income

155	Trading profits	-
160	Trading losses brought forward set against trading profits	-
165	Net trading profits – *box 155 minus box 160*	-
170	Bank, building society or other interest, and profits from non-trading loan relationships	-
172	Put an 'X' in box 172 if the figure in box 170 is net of carrying back a deficit from a later accounting period	

Income - continued

175	Annual payments not otherwise charged to Corporation Tax and from which Income Tax has not been deducted	-
180	Non-exempt dividends or distributions from non-UK resident companies	-
185	Income from which Income Tax has been deducted	-
190	Income from a property business	-
195	Non-trading gains on intangible fixed assets	-
200	Tonnage Tax profits	-
205	Income not falling under any other heading	-

Chargeable gains

210	Gross chargeable gains	-
215	Allowable losses including losses brought forward	-
220	Net chargeable gains - *box 210 minus box 215*	-

Profits before deductions and reliefs

225	Losses brought forward against certain investment income	-
230	Non-trade deficits on loan relationships (including interest) and derivative contracts (financial instruments) brought forward set against non-trading profits	-
235	Profits before other deductions and reliefs - *net sum of boxes 165 to 205 and 220 minus sum of boxes 225 and 230*	-

Deductions and reliefs

240	Losses on unquoted shares	-
245	Management expenses	-
250	UK property business losses for this or previous accounting period	-
255	Capital allowances for the purposes of management of the business	-
260	Non-trade deficits for this accounting period from loan relationships and derivative contacts (financial instruments)	-

Deductions and reliefs - continued

263	Carried forward non-trade deficits from loan relationships and derivative contracts (financial instruments)	-
265	Non-trading losses on intangible fixed assets	-
275	Total trading losses of this or a later accounting period	-
280	Put an 'X' in box 280 if amounts carried back from later accounting periods are included in box 275	
285	Trading losses carried forward and claimed against total profits	-
290	Non-trade capital allowances	-
295	Total of deductions and reliefs – *total of boxes 240 to 275, 285 and 290*	-
300	Profits before qualifying donations and group relief – *box 235 minus box 295*	-
305	Qualifying donations	-
310	Group relief	-
312	Group relief for carried forward losses	-
315	Profits chargeable to Corporation Tax – *box 300 minus boxes 305, 310 and 312*	-
320	Ring fence profits included	-
325	Northern Ireland profits included	-

Tax calculation

326	Number of associated companies in this period	
327	Associated companies in the first financial year	
328	Associated companies in the second financial year	
329	Put an 'X' in box 329 if the company claims to be charged at the small companies' rate on any part of its profits or is claiming marginal rate relief	

Enter how much profit has to be charged and at what rate

	Financial year (yyyy)		Amount of profit		Rate of tax %		Tax
330		335	-	340	-	345	-
		350	-	355		360	-
		365	-	370		375	-
380		385	-	390	-	395	-
		400	-	405		410	-
		415	-	420		425	-

Tax calculation - continued

Corporation Tax - *total of boxes 345, 360, 375, 395, 410 and 425*	430	-
Marginal relief	435	-
Corporation Tax chargeable - *box 430 minus box 435*	440	

Reliefs and deductions in terms of tax

445	Community Investment Relief	-
450	Double Taxation Relief	-
455	Put an 'X' in box 455 if box 450 includes an underlying Rate relief claim	
460	Put an 'X' in box 460 if box 450 includes any amount carried back from a later period	
465	Advance Corporation Tax	-
470	Total reliefs and deduction in terms of tax - *total of boxes 445, 450 & 465*	-

Coronavirus support schemes and overpayments (see CT600 guide for definitions)

471	Coronavirus Job Retention Scheme (CJRS) received	-
472	CJRS entitlement	-
473	CJRS overpayment already assessed or voluntary disclosed	-
474	Other coronavirus overpayments	-

Energy profits levy

986	Energy (Oil and Gas) profits levy (EOGPL) amounts liable	-

Calculation of tax outstanding or overpaid

475	Net Corporation Tax liability – box 440 minus box 470	-
480	Tax payable on loans and arrangements to participators	-
485	Put an 'X' in box 485 if you completed box A70 in the supplementary pages CT600A	
490	Controlled Foreign Companies (CFC) tax payable	-
495	Bank levy payable	-
496	Bank surcharge payable	-

Calculation of tax outstanding or overpaid - continued

497	Residential property developer tax (RPDT) payable	-
500	CFC tax, bank levy and bank surcharge payable - *total of box 490, 495, 496 and 497*	-
501	EOGPL payable	-
505	Supplementary charge (ring fence trades) payable	-
510	Tax chargeable - *total of boxes 475, 480, 500, 501 and 505*	-
515	Income Tax deducted from gross income included in profits	-
520	Income Tax repayable to the company	-
525	Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments – *box 510 minus box 515*	-
526	Coronavirus support schemes overpayment now due – *total of boxes 471 and 474 minus boxes 472 and 473*	-
527	Restitution tax	-
528	Self-assessment of tax payable – total of boxes 525, 526 and 527	-

Tax reconciliation

530	Research and Development credit	-
535	(Not currently used)	
540	Creative tax credit	-
545	Total of Research and Development credit, and creative tax credit – *total box 530 to 540*	-
550	Land remediation tax credit	-
555	Life assurance company tax credit	-
560	Total land remediation and life assurance company tax credit – *total box 550 and 555*	-
565	Capital allowances first-year tax credit	-
570	Surplus Research and Development credits or creative tax credit payable – *box 545 minus box 525*	-
575	Land remediation or life assurance company tax credit payable – *total of boxes 545 and 560 minus boxes 525 and 570*	-

Tax reconciliation - continued

580	Capital allowances first-year tax credit payable - *boxes 545, 560 and 565 minus boxes 525, 570 and 575*	-
585	Ring fence Corporation Tax included	-
586	NI Corporation Tax included	-
590	Ring fence supplementary charge included	-
595	Tax already paid (and not already repaid)	-
600	Tax outstanding - *box 525 minus boxes 545, 560, 565 and 595*	-
605	Tax overpaid including surplus or payable credits - *total sum of boxes 545, 560, 565 and 595 minus 525*	-
610	Group tax refunds surrendered to this company	-
615	Research and Development expenditure credits surrendered to this company	-

Exporter information

During the return period, did the company export goods and/or services to individuals, enterprises or organisations outside the United Kingdom (UK)?

616	Yes - goods		617	Yes – services		618	No – neither

Indicators and information

620	Franked investment income/Exempt ABGH distributions	-
625	Number of 51% group companies	-

Put an 'X' in the relevant boxes, if in the period, the company:

630	should have made (whether it has or not) instalment payments as a large company under the Corporation Tax (Instalment Payments) Regulations	
631	should have made (whether it has or not) instalment payments as a very large company under the Corporation Tax (Instalment Payments) Regulations	
635	is within a group payments arrangement for the period	
640	has written down or sold intangible assets	
645	has made cross-border royalty payments	
647	Eat Out to Help Out Scheme: reimbursed discounts included as taxable income	-

Information about enhanced expenditure

Research and Development (R&D) or creative enhanced expenditure

650	Put an 'X' in box 650 if the claim is made by a small or medium-sized enterprise (SME), including a SME subcontractor to a large company	
655	Put an 'X' in box 655 if the claim is made by a large company	
656	Put an 'X' in box 656 to confirm that a R&D claim notification form has been submitted	
657	Put an 'X' in box 657 to confirm that an additional information form has been submitted	
659	R&D expenditure qualifying for SME R&D relief	-
660	R&D enhanced expenditure	-
665	Creative enhanced expenditure	-
670	R&D and creative enhanced expenditure - total box 660 and 665	-
675	R&D enhanced expenditure of an SME on work subcontracted to it by a large company	-
680	Vaccine research expenditure	-

Land remediation enhanced expenditure

685	Enter the total enhanced expenditure	-

Information about capital allowances and balancing charges

Allowances and charges in calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	690 -	
Machinery and plant - super-deduction	691 -	692 -
Machinery and plant - special rate allowance	693 -	694 -
Machinery and plant - special rate pool	695 -	700 -
Machinery and plant - main pool	705 -	710 -
Structures and buildings	711 -	
Business premises renovation	715 -	720 -
Other allowances and charges	725 -	730 -
	Capital allowances	**Disposal value**
Electric charge-points	713 -	714 -
Enterprise zones	721 -	722 -
Zero emissions goods vehicles	723 -	724 -
Zero emissions cars	726 -	727 -

Allowances and charges not included in calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	735 -	
Structures and buildings	736 -	
Business premises renovation	740 -	745 -
Machinery and plant - super-deduction	741 -	742 -
Machinery and plant - special rate allowance	743 -	744 -
Other allowances and charges	750 -	755 -
	Capital allowances	**Disposal value**
Electric charge-points	737 -	738 -
Enterprise zones	746 -	747 -
Zero emissions goods vehicles	748 -	749 -
Zero emissions cars	751 -	752 -

Qualifying expenditure

760	Machinery and plant on which first year allowance is claimed	-
765	Designated environmentally friendly machinery and plant	-
770	Machinery and plant on long-life assets and integral features	-
771	Structures and buildings	-
772	Machinery and plant - super-deduction	-
773	Machinery and plant - special rate allowance	-
775	Other machinery and plant	-

Losses, deficits and excess amounts

Amount arising

	Amount		Maximum available for surrender as group relief	
Losses of trades carried on wholly or partly in the UK	780	-	785	-
Losses of trades carried on wholly outside the UK	790	-		
Non-trading deficits on loan relationships and derivative contracts	795	-	800	-
UK property business losses	805	-	810	-
Overseas property business losses	815	-		
Losses from miscellaneous transactions	820	-		
Capital losses	825	-		
Non-trading losses on intangible fixed assets	830	-	835	-

Excess amounts

	Amount		Maximum available for surrender as group relief	
Non-trading capital allowances			840	-
Qualifying donations			845	-
Management expenses	850	-	855	-

Northern Ireland information

856	Amount of group relief claimed which relates to NI trading losses used against rest of UK/mainstream profits	-
857	Amount of group relief claimed which relates to NI trading losses used against NI trading profits	-
858	Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits	-

Overpayments and repayments

Small repayments

860 Do not repay sums of - or less.

Read the overpayments and repayments section of the Company Tax Return Guide for specific guidance on when and how to make an entry in this box.

Repayments for the period covered by this return

865	Repayment of Corporation Tax	-
870	Repayment of Income Tax	-
875	Payable Research and Development tax credit	-
880	Payable Research and Development expenditure credit	-
885	Payable creative tax credit	-
890	Payable land remediation or life assurance company tax credit	-
895	Payable capital allowances first-year tax credit	-

Surrender of tax refund within group

Including surrenders under the Instalment Payments Regulations.

900 The following amount is to be surrendered -

Put an 'X' in the appropriate box(es) below

the joint Notice is attached 905

or

will follow 910

915 Please stop repayment of the following amount until we send you the Notice -

Bank details (for person to whom a repayment is to be made)

920	Name of bank or building society	
925	Branch sort code	
930	Account number	
935	Name of account	
940	Building society reference	

Payments to a person other than the company

945 Complete the authority below if you want the repayment to be made to a person other than the company

I, as (enter status - company secretary, treasurer, liquidator or authorised agent, etc.)

950 of (*enter company name*)

955 authorise (*enter name*)

960 of address (*enter address*)

Postcode

965 Nominee reference

to receive payment on company's behalf

970 Name

Declaration

Declaration
I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief.

I understand that giving false information in the return, or concealing any part of the company's profits or tax payable, can lead to both the company and me being prosecuted.

975 Name

C Corr Carolyn Corr

980 Date DD/MM/YYYY

13/12/2023

985 Status

Chair of Trustees

Company Tax Return – supplementary page

Charities and Community Amateur Sports Clubs (CASCs)

CT600E (2015) Version 3 for accounting periods starting on or after 1 April 2015

HM Revenue & Customs

Guidance

Guidance about when and how to complete this supplementary page can be found in the CT600 Guide.

For further information read *What supplementary pages do I need to complete and include as part of the Company Tax Return?* to find out what supplementary pages you need to complete.

Also, read the *Important points about all supplementary pages and CT600E – Charities and Community Amateur Sports Clubs (CASCs)* for further guidance about completing this supplementary page.

Company information

E1	Company name	**DORSET SCRAPSTORE**
E2	Tax reference	**4448212012**
	Period covered by this supplementary page (cannot exceed 12 months)	
E3	*from DD/MM/YYYY*	**01/04/2022**
E4	*to DD/MM/YYYY*	**31/03/2023**

Claims to exemption (this section should be completed in all cases)

Charity/CASC repayment reference	E5	
Charity Commission registration number, or Scottish Charity number (if applicable)	E10	**1081569**

Put an 'X' in the relevant box if during the period covered by these supplementary pages:

The company was a charity/CASC and is claiming exemption from all tax on all or part of its income and gains (Also put an 'X' in box E15 if the company was a charity/CASC but had no income or gains in the period)	E15	**X**
All income and gains are exempt from tax and have been, will be, applied for charitable or qualifying purposes only	E20	**X**
Some of the income and gains may not be exempt or have not been applied for charitable or qualifying purposes only, and I have completed form CT600	E25	

I claim exemption from tax

Name	E30	**C Corr**
Status	E35	**Chair of Trustees**
Date *DD/MM/YYYY*	E40	**13/12/2023**

Repayments

To make a repayment claim for the period covered by these supplementary pages, please register and enrol to use the Charities Online service. See CT600 guide for further information.

Put an 'X' in the box if during the period covered by these supplementary pages you have over claimed tax

E45	

Information required

Enter details of any income received from the following sources, claimed as exempt from tax in the hands of the charity/CASC. Enter the figure included in the charity's/CASC'S accounts for the period covered by this return.

Non-exempt amounts should be entered on the form CT600 in the appropriate boxes.

Type of income		Amount
Enter total turnover from exempt charitable trading activities	E50	**73,036**
Investment income - exclude any amounts included on form CT600	E55	**-**
UK land and building - exclude any amounts included on form CT600	E60	**-**
Gift Aid - exclude any amounts included on form CT600	E65	**-**
From other charities - exclude any amounts included on form CT600	E70	**-**
Gifts of shares or securities received	E75	**-**
Gifts of real property received	E80	**-**
Other sources (not included above)	E85	**-**
Total of boxes E50 to E85	E90	**73,036**

Enter details of expenditure as shown in the charity's/CASC's accounts for the period covered by these supplementary pages

Type of expenditure		Amount
Trading costs in relation to exempt charitable activities (in box E50)	E95	**73,979**
UK land and buildings costs in relation to exempt charitable activities (in box E60)	E100	**-**
All general administration/governance costs	E105	**-**
All grants and donations made within the UK	E110	**-**
All grants and donations made outside the UK	E115	**-**
Other expenditure not included above, or not used in calculating figures entered on the form CT600	E120	**-**
Total of boxes E95 to E120	E125	**73,979**

Information required

Charity/CASC assets

		Disposals in period (total consideration received)		Held at the end of the period (use accounts figures)
Tangible fixed assets	E130	-	E135	-
UK investments (excluding controlled companies)	E140	-	E145	-
Shares in, and loans to, controlled companies	E150	-	E155	-
Overseas investments	E160	-	E165	-
Loans and non-trade debtors			E170	-
Other current assets			E175	**14,221**
Qualifying investments and loans *Applies to charities only. See CT600 guide*			E180	
Value of any non-qualifying investments and loans *Applies to charities only. See CT600 guide*			E185	-
Number of subsidiary or associated companies the charity controls at the end of the period. Exclude companies that were dormant throughout the period			E190	-

Corporation Tax Return for Period 01/04/2022 to 31/03/2023 for DORSET SCRAPSTORE

Corporation Tax Payment Schedule

Corporation Tax Payment Schedule

Corporation tax due after deduction of any income tax	0.00
Tax credits	0.00
Tax already paid	0.00
Tax outstanding	0.00

Normal payment date (non-quarterly payer)

Balancing payment	01 January 2024

DORSET SCRAPSTORE

England & Wales - Charity number 1081569

Accounts

DORSET SCRAPSTORE

Charity No. 1081569

Company No. 03870643

Trustees' Report and Unaudited Accounts

31 March 2022

DORSET SCRAPSTORE

Contents

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Detailed Statement of Financial Activities	18 to 20

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 03870643

Charity No. 1081569

Principal Office

The Factory
Alder Hills
Poole
Dorset
BH12 4AS

Registered Office

The Factory
Alder Hills
Poole
Dorset
BH12 4AS

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

C. Corr
E. Cutler (Resigned 6 December 2021)
C.E. Eyre
J.M. Fry
J.R. Marsh

Trustees holding title to charity property

John Marsh	Carolyn Corr	Jamie Fry
Emma Cutler (to 06/12/2021)	Claire Eyre (from 08/11/2021)	

Accountants

Bicknell Business Advisers Limited
40 Broadway Lane
Bournemouth
BH8 0AA

Bankers

The Co-operative Bank

OBJECTIVES AND ACTIVITIES

The charity seeks to distribute donated materials to provide or assist in the provision of facilities for recreation, education and other leisure time activities for children and adults in Dorset including Bournemouth and Poole so that their education and social welfare is advanced.

The charity further seeks to advance education particularly in connection with the reuse of scrap and waste materials so as to protect the environment.

ACHIEVEMENTS AND PERFORMANCE

Dorset Scrapstore (DSS) opened its doors after the second lockdown on 13th April 2021, having been closed since December 2020 so the figures in this report are for almost a full year of trading.

DSS reopened with shorter hours and initially had to restrict numbers of staff, volunteers and members allowed in the store at any one time. At this time, many of the members and volunteers were considered vulnerable and reluctant to come out. As a result footfall was greatly reduced compared to 'pre-covid' levels. We were supported by the government grants and furlough schemes that were available to us.

By July, confidence was building with staff, volunteers and our membership so the trustees decided to restart some adult workshops. DSS built on the success of these early workshops by starting a weekly after school and home educated craft club and chat and craft sessions.

October brought with it more confidence that members were more confident to return. As a result DSS increased the opening hours from 16 per week to 24 per week. However, this is still less than our 30 hours per week opening pre-covid

Claire Eyre joined us as a new trustee, bringing with her a wealth of knowledge as both a primary school teacher and a home educator. She has fabulous ideas about children's workshops and increased collaboration with the home educated community.

FINANCIAL REVIEW

Dorset Scrapstore started this financial year with less than six hundred members, which was not surprising considering the length of time DSS had had to close over the last year. DSS encouraged renewal of memberships by offering a fifteen month membership rather than the standard twelve months. The membership grew over the year by 136%, by March 2022 there were almost 1400 members.

The introduction of Xero accounting software has ensured smoother running of our accounting and invoicing systems.

PLANS FOR FUTURE PERIODS

The future is looking bright for Dorset Scrapstore. During the next financial year we will have a new Charity Director working for us, bringing fresh ideas to build on our existing ones. We have been fortunate to retain our General Manager as a Trustee. In addition we will start to run Arts Awards Discover and Explore courses leading to externally recognised qualifications on top of our current workshops.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a deed of trust and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

C. Corr
Trustee
14 December 2022



Independent Examiner's Report to the trustees of DORSET SCRAPSTORE

I report to the charity trustees on my examination of the financial statements of DORSET SCRAPSTORE for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act.

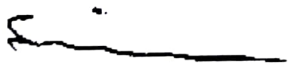
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Steve Bicknell
Fellow of the Chartered Institute of Management Accountants
Bicknell Business Advisers Limited
40 Broadway Lane
Bournemouth

BH8 0AA
14 December 2022

DORSET SCRAPSTORE

Statement of Financial Activities

for the year ended 31 March 2022

	Notes	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies	4	375	375	240
Charitable activities	5	55,379	55,379	11,690
Other trading activities	6	1,010	1,010	172
Other	7	6,220	6,220	39,514
Total		62,984	62,984	51,616
Expenditure on:				
Raising funds	8	1,118	1,118	808
Charitable activities	9	16	16	-
Other	10	53,523	53,523	57,885
Total		54,657	54,657	58,693
Net gains on investments		-	-	-
Net income/ (expenditure)		8,327	8,327	(7,077)
Transfers between funds		-	-	-
Net income/ (expenditure) before other gains/ (losses)		8,327	8,327	(7,077)
Other gains and losses				
Net movement in funds		8,327	8,327	(7,077)
Reconciliation of funds:				
Total funds brought forward		6,837	6,837	13,914
Total funds carried forward		15,164	15,164	6,837

DORSET SCRAPSTORE

Summary Income and Expenditure Account

for the year ended 31 March 2022

	2022 £	2021 £
Income	62,984	51,615
Gross income for the year	62,984	51,615
Expenditure	54,657	58,692
Total expenditure for the year	54,657	58,692
Net income/ (expenditure) before tax for the year	8,327	(7,077)
Net income / (expenditure)for the year	8,327	(7,077)

DORSET SCRAPSTORE

Balance Sheet

at 31 March 2022

Company No. 03870643	**Notes**	**2022**	**2021**
		£	**£**
Fixed assets			
Tangible assets	12	-	-
Current assets			
Stocks	13	205	200
Debtors	14	957	2,428
Cash at bank and in hand		22,313	16,598
		23,475	19,226
Creditors: Amount falling due within one year	15	(8,311)	(12,389)
Net current assets		15,164	6,837
Total assets less current liabilities		15,164	6,837
Net assets excluding pension asset or liability		15,164	6,837
Total net assets		15,164	6,837
The funds of the charity			
Restricted funds	17		
Unrestricted funds	17		
General funds		15,164	6,837
		15,164	6,837
Reserves	17		
Total funds		15,164	6,837

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Approved by the board on 14 December 2022

And signed on its behalf by:

C. Corr
Trustee
14 December 2022

DORSET SCRAPSTORE

Statement of Cash flows

for the year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net income/ (expenditure) per Statement of Financial Activities	8,327	(7,077)
Adjustments for:		
Dividends, interest and rents from investments	(6,220)	(39,514)
Increase in stocks	(5)	(46)
Decrease/ (Increase) in trade and other receivables	1,471	(589)
(Decrease)/ Increase in trade and other payables	(6,503)	12,129
Net cash used in operating activities	(2,930)	(35,097)
Cash flows from investing activities		
Dividends, interest and rents from investments	6,220	39,514
Net cash from investing activities	6,220	39,514
Net cash from financing activities	-	-
Net increase in cash and cash equivalents	3,290	4,417
Cash and cash equivalents at the beginning of the year	16,598	12,181
Cash and cash equivalents at the end of the year	19,888	16,598
Components of cash and cash equivalents		
Cash and bank balances	22,313	16,598
	22,313	16,598

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 **Company status**

The company is a private company limited by guarantee and consequently does not have share capital.

3 **Statement of Financial Activities - prior year**

	Unrestricted funds 2021	Total funds 2021
	£	£
Income and endowments from:		
Donations and legacies	239	239
Charitable activities	11,690	11,690
Other trading activities	172	172
Other	39,514	39,514
Total	51,615	51,615
Expenditure on:		
Raising funds	798	798
Other	57,894	57,894
Total	58,692	58,692
Net income	(7,077)	(7,077)
Net income before other gains/ (losses)	(7,077)	(7,077)
Other gains and losses:		
Net movement in funds	(7,077)	(7,077)
Reconciliation of funds:		
Total funds brought forward	13,914	13,914
Total funds carried forward	6,837	6,837

4 **Income from donations and legacies**

	Unrestricted	Total 2022	Total 2021
	£	£	£
Donations	375	375	240
	375	375	240

The charity relies on donation of scrap materials to generate its income described as Scrap Sales

Donated goods, facilities and services received

	Total 2022	Total 2021
	£	£
Donations received 1	376	239
	376	239

5 Income from charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Membership	10,384	10,384	2,352
Scrap Sales	39,761	39,761	9,338
Workshops	5,234	5,234	-
	55,379	55,379	11,690

6 Income from other trading activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Shop Sales	1,010	1,010	172
	1,010	1,010	172

The charity received £5,238 in HM RC CJRS ("Furlough") payments.

7 Other income

	Unrestricted	Total 2022	Total 2021
	£	£	£
Grants	857	857	17,000
HM RC JRS	5,238	5,238	22,514
Other	125	125	-
	6,220	6,220	39,514

8 Expenditure on raising funds

	Unrestricted	Total 2022	Total 2021
	£	£	£
Costs of generating voluntary income			
Donations	127	127	10
Fundraising trading costs			
Shop Sales	991	991	798
	1,118	1,118	808

9 Expenditure on charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Expenditure on charitable activities			
Workshops	16	16	-
Governance costs			
	16	16	-

10 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
Employee costs	33,125	33,125	35,628
Motor and travel costs	2,712	2,712	1,474
Premises costs	13,356	13,356	17,321
General administrative costs	2,473	2,473	2,044
Legal and professional costs	1,857	1,857	1,418
	53,523	53,523	57,885

11 Staff costs

	2022	2021
Salaries and wages	32,857	35,618
	32,857	35,618

No employee received emoluments in excess of £60,000.

Total employee benefits received by key management personnel	32,857	35,618

The average monthly number of full time equivalent employees during the year was as follows:

	2022 Number	2021 Number
Staff	6	6
	6	6

The charity has signed up to a NEST pension scheme but no contributions have been made to date. The only eligible employee opted out.

12 **Tangible fixed assets**

	£	£
Cost or revaluation		
At 1 April 2021	2,000	2,000
At 31 March 2022	2,000	2,000
Depreciation and Impairment		
At 1 April 2021	2,000	2,000
At 31 March 2022	2,000	2,000
Net book values		
At 31 March 2022	-	-
At 31 March 2021	-	-

13 **Stocks**

	2022	2021
	£	£
Raw materials and consumables	205	200
	205	200

Carrying value analysed by activities	2022	2021
	£	£
Shop Sales	205	200
	205	200

14 **Debtors**

	2022	2021
	£	£
Trade debtors	123	73
Other debtors	-	1,702
Prepayments and accrued income	834	653
	957	2,428

15 **Creditors:**
amounts falling due within one year

	2022	2021
	£	£
Other taxes and social security	186	114
Accruals	8,125	5,700
Deferred income	-	6,575
	8,311	12,389

16 **Deferred Income**

Movement of the deferred income shown in Creditors: amounts falling due within one year

	2022	2021
	£	£
At 1 April	6,575	-
Released in current year	(6,575)	-
Deferred in current year	-	6,575
At 31 March	-	6,575

17 **Movement in funds**

	At 1 April 2021	Incoming resources (including other gains/ losses)	Resources expended	At 31 March 2022
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	6,837	62,984	(54,657)	15,164
Total funds	6,837	62,984	(54,657)	15,164

18 **Analysis of net assets between funds**

	Unrestricted funds	Total
	£	£
Net current assets	15,164	15,164
	15,164	15,164

19 **Reconciliation of net debt**

	At 1 April 2021	Cash flows	At 31 March 2022
	£	£	£
Cash and cash equivalents	16,598	5,715	22,313
	16,598	5,715	22,313
Net debt	16,598	5,715	22,313

20 **Related party disclosures**

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

DORSET SCRAPSTORE

Detailed Statement of Financial Activities

for the year ended 31 March 2022

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies			
Donations	375	375	240
	375	375	240
Charitable activities			
Membership	10,384	10,384	2,352
Scrap Sales	39,761	39,761	9,338
Workshops	5,234	5,234	-
	55,379	55,379	11,690
Other trading activities			
Shop Sales	1,010	1,010	172
	1,010	1,010	172
Other			
Grants	857	857	17,000
HMRC JRS	5,238	5,238	22,514
Other	125	125	-
	6,220	6,220	39,514
Total income and endowments	62,984	62,984	51,616
Expenditure on:			
Costs of generating donations and legacies			
Donations	127	127	10
	127	127	10
Costs of other trading activities			
Shop Sales	991	991	798
	991	991	798
Total of expenditure on raising funds	1,118	1,118	808
Charitable activities			
Workshops	16	16	-
	16	16	-
Total of expenditure on charitable activities	16	16	-
Employee costs			
Salaries/wages	32,857	32,857	35,618
Staff entertainment	176	176	-
Staff training	5	5	-
Staff welfare	87	87	10

	33,125	33,125	35,628
Motor and travel costs			
Vehicles - General costs	292	292	263
Vehicles - Fuel	1,097	1,097	353
Vehicles - Insurance and licences	485	485	416
Vehicles - Repairs and maintenance	838	838	442
	2,712	2,712	1,474
Premises costs			
Rent	13,356	13,356	17,136
Premises cleaning	-	-	166
Premises repairs and maintenance	-	-	19
	13,356	13,356	17,321
General administrative costs, including depreciation and amortisation			
Bank charges	682	682	653
General insurances	553	553	499
Postage and couriers	-	-	1
Software, IT support and related costs	641	641	528
Stationery and printing	178	178	-
Subscriptions	241	241	213
Sundry expenses	38	38	60
Telephone, fax and broadband	140	140	90
	2,473	2,473	2,044
Legal and professional costs			
Audit/Independent examination fees	300	300	300
Accountancy and bookkeeping	825	825	1,118
Other legal and professional costs	732	732	-
	1,857	1,857	1,418
Total of expenditure of other costs	53,523	53,523	57,885
Total expenditure	54,657	54,657	58,693
Net gains on investments	-	-	-
Net income/ (expenditure)	8,327	8,327	(7,077)
Net income/ (expenditure) before other gains/ (losses)	8,327	8,327	(7,077)
Other Gains	-	-	-
Net movement in funds	8,327	8,327	(7,077)

Reconciliation of funds:			
Total funds brought forward	6,837	6,837	13,914
Total funds carried forward	15,164	15,164	6,837

DORSET SCRAPSTORE

England & Wales - Charity number 1081569

Accounts

DORSET SCRAPSTORE

Charity No. 1081569

Company No. 03870643

Trustees' Report and Unaudited Accounts

31 March 2021

DORSET SCRAPSTORE

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DORSET SCRAPSTORE

Trustees Annual Report

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 03870643

Charity No. 1081569

Principal Office

The Factory
Alder Hills
Poole
Dorset
Bh12 4AS

Registered Office

The Factory
Alder Hills
Poole
Dorset
BH12 4AS

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

C. Corr
E. Cutler (Resigned 6 December 2021)
J.M. Fry
J.R. Marsh

Trustees holding title to charity property

John Marsh Carolyn Corr Jamie Fry
Emma Cutler

Accountants

Bicknell Business Advisers Limited
40 Broadway Lane
Bournemouth
BH8 0AA

Bankers

The Co-operative Bank

OBJECTIVES AND ACTIVITIES

The charity seeks to distribute donated materials to provide or assist in the provision of facilities for recreation education and other leisure time activities for children and adults in Dorset including Bournemouth and Poole so that their education and social welfare is advanced.

The charity further seeks to advance education particularly in connection with the reuse of scrap and waste materials so as to protect the environment.

ACHIEVEMENTS AND PERFORMANCE

This was a difficult year for Dorset Scrapstore and most other businesses. The financial year started with what turned out to be the first national lockdown. The Trustees introduced a 'click and collect' service during this time which brought in a small amount of money and more importantly, reminded our members that we would re-open as soon as possible

Dorset Scrapstore re-opened in early July 2020 at much reduced hours than open previously. Many of the volunteers were vulnerable and unable to return at this point and a limit had to be put on the numbers of members in the store at one time. Services such as workshops for children and adults, attending external events and school workshops were all put on hold. Dorset Scrapstore continued to be open to members in this way until December 2020 when it had to close again for the second national lockdown.

FINANCIAL REVIEW

During the lockdown Dorset Scrapstore took the opportunity to introduce Xero accounting software. We were also advised by our accountant that he would no longer be able to independently examine our end of year accounts. Teething problems and sourcing of another accountant resulted in our accounts being produced late. However, now that Xero is fully operational and we have a good firm of accountants to support us, our future accounts will be easy to produce in a timely fashion.
Dorset Scrapstore took full advantage of the government grants and furlough schemes available. Despite this, it still suffered a loss both financially and in terms of membership as it was only open for 58 days this year and were unable to provide the normal level and range of services.
Dorset Scrapstore are fortunate to have an understanding landlord in Bournemouth Churches Housing Association who were able to accept an offer to reduce our rent in lieu of services DSS can provide to them. These services will be provided during the next 12-18 months subject to continuing operating restrictions.

PLANS FOR FUTURE PERIODS

The Trustees are confident that during the coming year Dorset Scrapstore will be able to return to profitability and recruit more members. Our members are feeling confident to return to the store and to the increasing number of workshops that we are now able to offer.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a deed of trust and constitutes a limited company, limited by guarnatee, as defined by the Companies Act 2006

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

C. Corr
Trustee
08 February 2022

Independent Examiner's Report to the trustees of DORSET SCRAPSTORE

I report to the charity trustees on my examination of the accounts of DORSET SCRAPSTORE for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act.

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Steve Bicknell
Fellow of the Chartered Institute Of Management Accountants
Bicknell Business Advisers Limited
40 Broadway Lane
Bournemouth

BH8 0AA
08 February 2022

DORSET SCRAPSTORE

Statement of Financial Activities

for the year ended 31 March 2021

	Notes	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies	4	239	239	262
Charitable activities	5	11,690	11,690	63,999
Other trading activities	6	172	172	971
Other	7	39,514	39,514	-
Total		51,615	51,615	65,232
Expenditure on:				
Raising funds	8	798	798	966
Charitable activities	9	-	-	876
Other	10	57,894	57,894	69,923
Total		58,692	58,692	71,765
Net gains on investments		-	-	-
Net expenditure	11	(7,077)	(7,077)	(6,533)
Transfers between funds		-	-	-
Net expenditure before other gains/ (losses)		(7,077)	(7,077)	(6,533)
Other gains and losses				
Net movement in funds		(7,077)	(7,077)	(6,533)
Reconciliation of funds:				
Total funds brought forward		13,914	13,914	20,447
Total funds carried forward		6,837	6,837	13,914

DORSET SCRAPSTORE

Summary Income and Expenditure Account

for the year ended 31 March 2021

	2021 £	2020 £
Income	51,615	65,232
Gross income for the year	51,615	65,232
Expenditure	58,692	71,765
Total expenditure for the year	58,692	71,765
Net expenditure before tax for the year	(7,077)	(6,533)
Net expenditure for the year	(7,077)	(6,533)

DORSET SCRAPSTORE

Balance Sheet

at 31 March 2021

Company No. 03870643	**Notes**	**2021**	**2020**
		£	**£**
Fixed assets			
Tangible assets	13	-	-
Current assets			
Stocks	14	200	154
Debtors	15	2,428	1,839
Cash at bank and in hand		16,598	12,181
		19,226	14,174
Creditors: Amount falling due within one year	16	(12,389)	(260)
Net current assets		6,837	13,914
Total assets less current liabilities		6,837	13,914
Net assets excluding pension asset or liability		6,837	13,914
Total net assets		6,837	13,914
The funds of the charity			
Restricted funds	17		
Unrestricted funds	17		
General funds		6,837	13,914
		6,837	13,914
Reserves	17		
Total funds		6,837	13,914

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Approved by the board on 08 February 2022

And signed on its behalf by:

C. Corr
Trustee
08 February 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 **Company status**

The company is a private company limited by guarantee and consequently does not have share capital.

3 **Statement of Financial Activities - prior year**

	Unrestricted funds 2020	Total funds 2020
	£	£
Income and endowments from:		
Donations and legacies	262	262
Charitable activities	63,999	63,999
Other trading activities	971	971
Total	65,232	65,232
Expenditure on:		
Raising funds	966	966
Charitable activities	876	876
Other	69,923	69,923
Total	71,765	71,765
Net income	(6,533)	(6,533)
Net income before other gains/ (losses)	(6,533)	(6,533)
Other gains and losses:		
Net movement in funds	(6,533)	(6,533)
Reconciliation of funds:		
Total funds carried forward	(6,533)	(6,533)

4 **Income from donations and legacies**

	Unrestricted	Total 2021	Total 2020
	£	£	£
Donations	239	239	262
	239	239	262

The charity relies on donation of scrap materials to generate its income described as Scrap Sales

5 **Income from charitable activities**

	Unrestricted	Total 2021	Total 2020
	£	£	£
Membership	2,352	2,352	11,532
Scrap Sales	9,338	9,338	47,226
Workshops	-	-	5,241
	11,690	11,690	63,999

6 Income from other trading activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
Shop Sales	172	172	971
	172	172	971

The charity received £22,514 in HMRC CJRS ("Furlough Scheme") payments.

7 Other income

	Unrestricted	Total 2021	Total 2020
	£	£	£
Grants	17,000	17,000	-
HMRC JRS	22,514	22,514	-
	39,514	39,514	-

8 Expenditure on raising funds

	Unrestricted	Total 2021	Total 2020
	£	£	£
Fundraising trading costs			
Shop Sales	798	798	966
	798	798	966

9 Expenditure on charitable activities

	Total 2021	Total 2020
	£	£
Expenditure on charitable activities		
Workshops	-	876
Governance costs		
	-	876

10 Other expenditure

	Unrestricted	Total 2021	Total 2020
	£	£	£
Employee costs	35,618	35,618	45,406
Motor and travel costs	1,473	1,473	2,408
Premises costs	17,321	17,321	17,370
General administrative costs	2,064	2,064	4,104
Legal and professional costs	1,418	1,418	635
	57,894	57,894	69,923

11 Net expenditure before transfers

	2021	2020
	£	£
This is stated after charging:		
Independent Examiner's fee	300	250

12 Staff costs

Salaries and wages	35,618	45,406
	35,618	45,406

No employee received emoluments in excess of £60,000.

Total employee benefits received by key management personnel	35,618	45,406

The average monthly number of full time equivalent employees during the year was as follows:

	2021	2020
	Number	Number
Staff	6	9
	6	9

The charity has signed up to a NEST pension scheme but no contributions have been made to date. The only eligible employee opted out.

13 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 April 2020	2,000	2,000
At 31 March 2021	2,000	2,000
Depreciation and impairment		
At 1 April 2020	2,000	2,000
At 31 March 2021	2,000	2,000
Net book values		
At 31 March 2021	-	-
At 31 March 2020	-	-

14 Stocks

	2021	2020
	£	£
Raw materials and consumables	200	154
	200	154

Carrying value analysed by activities	2021	2020
	£	£
Shop Sales	200	154
	200	154

15 **Debtors**

	2021	2020
	£	£
Trade debtors	73	275
Other debtors	1,702	849
Prepayments and accrued income	653	715
	2,428	1,839

16 **Creditors:**
amounts falling due within one year

	2021	2020
	£	£
Other taxes and social security	114	259
Accruals and deferred income	12,275	1
	12,389	260

Movement of the deferred income	2021	2020
	£	£
Deferred	6,575	-
At 31 March	6,575	-

17 **Movement in funds**

	At 1 April 2020	Incoming resources (including other gains/ losses)	Resources expended	At 31 March 2021
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	13,914	51,615	(58,692)	6,837
Revaluation Reserves:				
Total funds	13,914	51,615	(58,692)	6,837

18 **Analysis of net assets between funds**

	Unrestricted funds	Total
	£	£
Net current assets	6,837	6,837
	6,837	6,837

19 Reconciliation of net debt

	At 1 April 2020	Cash flows	At 31 March 2021
	£	£	£
Cash and cash equivalents	12,181	4,417	16,598
	12,181	4,417	16,598
Net debt	12,181	4,417	16,598

20 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

DORSET SCRAPSTORE

Detailed Statement of Financial Activities

for the year ended 31 March 2021

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies			
Donations	239	239	262
	239	239	262
Charitable activities			
Membership	2,352	2,352	11,532
Scrap Sales	9,338	9,338	47,226
Workshops	-	-	5,241
	11,690	11,690	63,999
Other trading activities			
Shop Sales	172	172	971
	172	172	971
Other			
Grants	17,000	17,000	-
HMRC JRS	22,514	22,514	-
	39,514	39,514	-
Total income and endowments	51,615	51,615	65,232
Expenditure on:			
Costs of other trading activities			
Shop Sales	798	798	966
	798	798	966
Total of expenditure on raising funds	798	798	966
Charitable activities			
Workshops	-	-	876
	-	-	876
Total of expenditure on charitable activities	-	-	876
Employee costs			
Salaries/wages	35,618	35,618	45,406
	35,618	35,618	45,406
Motor and travel costs			
Vehicles - General costs	1,473	1,473	2,408
	1,473	1,473	2,408
Premises costs			
Rent	17,136	17,136	17,370
Premises cleaning	166	166	-
Premises repairs and maintenance	19	19	-

	17,321	17,321	17,370
General administrative costs, including depreciation and amortisation			
Bank charges	653	653	907
General insurances	499	499	487
Software, IT support and related costs	528	528	528
Stationery and printing	68	68	1,810
Subscriptions	156	156	-
Sundry expenses	70	70	372
Telephone, fax and broadband	90	90	-
	2,064	2,064	4,104
Legal and professional costs			
Accountancy and bookkeeping	1,418	1,418	635
	1,418	1,418	635
Total of expenditure of other costs	57,894	57,894	69,923
Total expenditure	58,692	58,692	71,765
Net gains on investments	-	-	-
Net expenditure	(7,077)	(7,077)	(6,533)
Net expenditure before other gains/ (losses)	(7,077)	(7,077)	(6,533)
Other Gains	-	-	-
Net movement in funds	(7,077)	(7,077)	(6,533)
Reconciliation of funds:			
Total funds brought forward	13,914	13,914	20,447
Total funds carried forward	6,837	6,837	13,914