



ANNUAL REPORT and ACCOUNTS

For the year ending March 2019



Students from Kingston College after a tour of the Scrapstore in front of Jayson Singh's new mural

Wandsworth Work and Play

Established: 1987. Company number: 02234306

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New chameleon mural by Airborne Mark



Community Artwork: upcycled mosaic by Weavie Stevie and pillars by Jayson Singh

INTRODUCTION

The Trustees present their annual directors' report together with the financial statements of the charity for the year ended 31 March 2019 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

As a charity registered in England and Wales, the charitable company acts and reports in accordance with the Charity Commission for England and Wales' guidance on public benefit and the Charities Act 2011.

The financial statements comply with the Charities Act 2011, the Companies Act 2006 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), effective 1 January 2015.



Examples of our arts work with the community

OUR PURPOSES AND ACTIVITIES

Purpose (our Charitable Objects registered with the Charities Commission)

1. To provide or assist in the provision of resources and facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.
2. To advance the education of the public in general on the reuse of scrap and waste materials in order to protect the environment in particular, but not exclusively, by:
 - Developing crafting and artistic skills through workshops, tours, tutorials, worksheets and other forms of communication on how waste products, scrap, junk or surplus materials from domestic and commercial organisations can be reused in a creative way.
 - Encouraging a greater awareness amongst the general public, by participating in community events, outreach work and other activities, of the opportunity for artistic and creative activity using materials that may otherwise be regarded as waste, thereby offering protection to the environment.

Activities

We concentrate on the promotion of artful re-use through the sharing of reclaimable or 'lost' resources for environmental and community benefit. We achieve this in many ways through brokering the sharing of donated, re-useable surplus/waste materials from a wide range of commercial and domestic contributors with diverse educational and community groups and individuals for artistic, educational, recreational or therapeutic benefit throughout London.

Detailed activities that provide Public Benefit include:

1. We take and process a wide and unique range of donated clean and re-useable surplus/waste materials from businesses and individuals otherwise destined for incineration, landfill or long-term storage. We reduce carbon emissions by diverting waste and slowing down the waste cycle.
2. We process and give access to these materials – through our Scrapstore - to a significant section of the public, typically schools, charities, community groups, arts organisations, students and families who become our members (including their beneficiaries) for their use in education, arts, craft, design, creative play, therapy activities, who otherwise would not have these access opportunities because of cost and location barriers.
3. We give advice, information, training and resources in creative re-use of materials and avoiding environmental damage from waste, to our members and the wider public. This is through a variety of social enrichment means, including running our own events, at others' events, workshops in the community, demos and inspirational examples on our premises, and through on-line communications.
4. We promote and create opportunities for the involvement and skills development of a diverse range of volunteers from all sections of the community.
5. We offer a range of opportunities for the furtherance of organisational Corporate Social Responsibility – e.g. sponsorship of arts activities, corporate volunteering.

ACHIEVEMENTS AND PERFORMANCE

Introduction

As a small charity developing a community hub on Hazelhurst Estate, we have thrived this year. We have seen a step change in the look and feel of our Scrapstore on the outside and have much improved the 'customer experience' for members when collecting. We have expanded the reach of our work with local people, have nurtured our volunteering and have significantly advanced our mission to rescue reusable waste from landfill or incineration. Our achievements with very few resources are thanks to tireless support from our staff, volunteers, the Council and local community.



Beneficiaries

We estimate that overall in 2018-19, **30,400 people from all sectors of the community benefitted from our materials** through membership, our outreach work or volunteering.

Membership

We have seen a significant year-on-year growth in our number of discrete memberships from 430 last year to **663 members** this year. More schools and nurseries are using us than ever before and we have seen the number of community groups and charities benefitting from membership almost doubling year-on-year. There has been a huge increase in the number of students using our services as the word spreads and local families and artists continue to take advantage of our materials. We are delighted to be able to subsidise the arts (through the reusing of materials provided by us) for educational and community institutions who would otherwise not be able to afford the creative opportunities they deserve. Our members come from throughout London and the South, with the highest concentrations of members in Wandsworth, Lambeth, Merton and Southwark.

Number of members by type for years 2017-18 and 2018-19		
Member Type	No. Members 17-18	No. Members 18-19
School/Nursery	110	133
Community Group	46	89
Student	115	262
Home Educator	59	43
Childminder	39	32
Family	40	66
Individual/Artist	18	34
University Department	3	4
Total	430	663

Green Credentials

We saved **52.6 tonnes (est.) of waste from landfill or incineration** during this year. This is a 40% increase on the amount of stuff we processed for reuse last year! Businesses and households throughout London and the South (80% businesses, 20% domestic) donate their waste to us and our volunteers spend hours sorting, organising, cutting, folding, winding, rolling and tidying to provide beautifully presented upcycled arts, crafts and creative play materials.

Value for Money

The estimated **value of materials taken from the Scrapstore this year was £126,310** (subjective figure by members based on personal judgement). Given that our membership income for the year was £30,665, this demonstrates that on average, our members collect materials to the value of 4 times their membership – so an excellent deal!

Membership allows as many visits as required and no restrictions on quantities of materials taken. We saw **2582 separate visits to the store** last year, which is a huge increase on the 2008 separate visits made in the previous year. We have not increased our headcount to accommodate these extra visits which reflects the hard work and dedication of our volunteers and staff.

Volunteer Contributions

We could not function without our volunteers. This year, we were lucky enough to receive **650 days of volunteering!** We welcome all sorts of volunteers from those who make a regular commitment to those who want to just come once on their own or with their team or friends.



Some of our lovely volunteers

We had a very special celebration of our volunteers' contributions this year during Volunteers Week. Our Trustee, Niamh, laid on a luxury afternoon tea with handmade scones, cakes and china – yum!

We were extremely proud this year that Teresa Reeve, one of our longest standing volunteers (over 25 years with the Scrapstore) received a Wandsworth Civic award for all her hard work and dedication to us. The final mention goes to Susan Poston, a founder volunteer of the Scrapstore who retired this year after 30 years of service. Thank you, Susan, for everything!

Art outside

Thanks to a grant from Wandsworth Council we have been able to greatly improve the look and feel of the space outside the Scrapstore.



Painting murals

Making mosaics

We have worked with Airborne Mark, Jayson Singh and Stevie King (Weavie Stevie) to commission 2 murals and an upcycled mosaic. Mark's Chamelon now dominates our car park and Weavie Stevie's giant 'Hazelhurst' mosaic (made with a variety of local schools, residents and community groups) transforms the wall outside our entrance. The giant waterlily eye by Jayson is eye-catching from Blackshaw Road and gives us a much-needed landmark so people can find us. During the summer, Jayson choreographed an amazing community project to paint the pillars underneath Hayesend House Tower. The result is a vibrant design, including over 100 individual murals all painted by Hazlehurst Estate residents and Scrapstore friends.

Hazelfest #2

We maintained the momentum of Hazelfest – our green community festival – run last year as part of Wandsworth Arts Fringe on Hazelhurst Estate to put on a bigger and better event this year. We attracted **30 different artists and community groups** to work with us and **c.500 estate residents** came to take advantage of the free arts and crafts, music, circus act, performances and more. We were delighted to attract collaborations from new artist partners/community groups and to be part of ongoing projects including: Summerstown 182's Doves of Peace, Gill Mualem-Dolon's *Protesting for Diversity*, Deborah Burnstone's *Words of Wisdom*, and Tania's *Forest of No Returns*.



Fun at Hazelfest

Reuse and the arts education

In addition to Hazelfest, **we ran 40 separate reuse, upcycling or arts workshops with 17 other community groups and charities** – e.g. workshops at Be-Enriched, Transition Town Tooting, CoolTan’s Festival of Wellbeing, Veolia’s Wonder Day, Wandsworth-based schools and nurseries - throughout the year. We travelled to various venues and festivals throughout South London and at the same time ran events out of our own premises. These activities were run by our volunteers and diverse artist partners (e.g. Nicole Line, Billie Penfold, Heart in Art) that we have nurtured.

We ran **10 educational tours of the Scrapstore for young people (aged 16-25)** from Kingston College, JACE (job-seekers), University of the Arts London and Lambeth College.

We attended **3 markets** – Richmond May Fair, Camberwell Arts and Kings College Christmas Market – for publicity and to fundraise through selling upcycled handmade goods (by our volunteers).

Our social media has become increasingly important to us for communicating with those interested in our work. We now have **1250 followers on Instagram, 1000 on Twitter** and a vibrant Facebook presence. Our website remains the ‘go to’ for all the information about us and we continue to work hard to update it with our events and blogs about our activities.

Sascha Taylor

Consultant

CHAIR'S REPORT

Work and Play Scrapstore has maintained financial stability in 2018/19, and operational activity has expanded on all measures. We have embedded and improved our operational hub on the Hazelhurst Estate and can be truly proud of the significant uplift in our engagement with the local community.

My first formal duty as Chair of WaPS is to offer profound thanks to Catherine May, who decided to stand down as a Trustee earlier this year. Many of you will know Catherine as the ebullient 'front of house' volunteer who has been a feature of the Scrapstore for many years. We thank Catherine for all her work behind the scenes as well, where she has performed her duties as a Trustee with diligence, application, and thoughtfulness. I will miss her sound judgement and common sense. Thankfully, Catherine will continue to volunteer at the store, and her work in co-ordinating and structuring the activities of all our volunteers continues to be invaluable. I also need to thank Geoff Simmons, who has also resigned as Trustee in recent weeks. Geoff is a pillar of the local community, and his activities on the history of the area are well known. Thank you, Geoff, for your sage contributions to our Trustee activities and we hope you will remain a frequent visitor to Scrapstore and to our events.

Since joining the Trustee Board just over 3 years ago, I have seen the stability and positivity generated by our small charity grow and develop in an environment that has become increasingly complex and difficult. The Trustee Board remains vigilant and attentive towards the financial and operational challenges that a charity like ours must face. We have had several sessions debating the strategy that we need to take the charity forward, and I must thank all our Trustees for their contribution to those discussions. We are engaging externally with more Third Sector institutions, and over the course of the next year, we will work towards embedding a fresh strategic view into the core activities of the charity. However, our fundamental target will be to remain true to the founding principles established over 30 years ago at the inception of Scrapstore. That history is inviolable in my opinion.

Our operational successes over the past year, with yet more tonnage of scrap and waste collected, more materials sorted and presented, more subscriber visits resulting in huge added value leaving the Scrapstore to take on new life as artistic and educational objects, is truly amazing. This has been delivered by our volunteers, a merry band with a hardcore of around 30 individuals who turn up in all conditions to work ceaselessly to keep our operations going. At a time when the wider economy is struggling to improve its productivity, we have no such problem at Scrapstore. The same group of volunteers manage to sort and deliver ever greater tonnages of upcycled materials each year. Perhaps we should ask some of those economic 'think tanks' to come visit us to see what lessons could be learned for the economy at large! Having said that, we are always on the lookout for new volunteers, and please use all your contacts and word of mouth to seek out new help for us. Our staff, Chris and Rachel, led by Sascha, are the foundation of all our activities. A particular thanks to Rachel who has had to leave our employment in the last year, a fantastic if often understated contribution, and we all owe you a great debt of gratitude for your continued contribution as a volunteer.

My one serious regret during my tenure as Chair is that I must announce the resignation and departure of Sascha Taylor as our General Manager. Sascha has decided to seek new challenges for her many talents and will be leaving her role at Scrapstore before the end of 2019. It is impossible to capture here the importance of Sascha to the recent history of Scrapstore. She

joined as a Trustee when the charity was facing the most difficult time in its history. The fact that we are here today, thriving in our community, and moving forward year after year as an operational success, is in large part due to the efforts of Sascha. She is irreplaceable, and we hope that we can persuade her to continue to contribute her guidance and consultation in a significant way in the future. Her beloved 'Scrappy' will miss her in all kinds of ways, as she has been the heart, soul and connective tissue bringing staff, volunteers, Trustees and subscribers together. We wish you well Sascha, and we promise to look after your 'baby' but do come back and see us as often as your new life chapter allows!!

The Scrapstore has faced a serious challenge to our financial position in 2018/19, as outlined in our Treasurer's report. We face risks, as all charities do, but our strong relationship with Wandsworth Borough Council, and the years of effort that have given us reserves of skill and capabilities to manage through those risks will stand us in good stead. We have continued to have a strong performance in the first half of 2019/20, and we now face a period of change and evolution as we seek to re-configure our core staffing. Please continue to support the Scrapstore during the next chapter of our development, we will thrive as a community if that support is maintained.

Patrick Moon

Chair of Trustees

TREASURER'S REPORT AND FINANCIAL REVIEW

I present my Treasurer's Report for Wandsworth Work and Play Ltd for the financial year ending 31st March 2019. The accounts presented to the AGM have been produced and independently examined by Sarah Buttars Ltd and show for the purposes of comparison, the figures for the financial year ended 31st March 2018. The full accounts are included at the end of the Annual Report.

In summary, our income for the year was £52,649 (2018: £59,696). Membership fees, our largest source of income, remain stable and this year amount to £30,665 (2018:30,728). Grant income for the year was £18,501 (2018: £26,240). This figure was considerably lower than the previous year despite a concentrated effort by Sascha on grant applications throughout the year. It is important to note however, that this effort was rewarded at the beginning of the 2019/2020 financial year with some generous restricted grants being awarded to us. These will be reported in next year's Annual report.

We are grateful to Wandsworth Borough Council, The Gaia Trust and The Miles Trust who continue to support our charity each year with grant awards and without whom we would not be able to carry out the breath of charitable activities that we currently undertake. We would also like to thank St James Place and The Arts Council for awarding grants during the year.

Income from donations came to £1,861, (2018: £2,484) and the remainder of our income came from fundraising and workshops, this amounted to £3,345, (2018: £2,595).

WaPS expenditure for the year was £60,917, (2018: £60,742). Our operational costs remained on par with the previous year's costs. I would like to thank Sascha, Chris and Rachel for their careful monitoring of costs within their specific areas of responsibilities for achieving this figure.

Some of expenditure this year was planned spend to complete activities on the Hazelhurst Estate for which we had received a Restricted Grant for in the previous year.

Following on from the success of our first Hazelfest, we had hoped to secure further funding to help host a second festival, we were unable to do. The Board together with the GM felt it important to continue with this outreach initiative and decided that as our cash reserves had a healthy balance, we would fund Hazelfest 2018 from our own funds.

In March, the Board reviewed our reserves policy and decided that £20,000 would be sufficient to cover 3 months running costs in the event of a significant unexpected decline in revenue. The new reserves policy is included in this report.

We ended that year with a deficit of £8,268 (2018: £1,046). Our reserve balance was £27,405 (2018: £35,673) with free reserves of £7,405

Full details of both the income and expenditure can be found in the accounts. Our thanks go to Sarah Buttars for completing the accounts and to Julia Hebblethwaite for fulfilling our bookkeeping role once again this year.

Our strategy of increasing income from alternative fundraising activities such as participation in fairs, community workshops and corporate volunteer days is beginning to make an impact and we look forward to a favourable revenue increase in income from these areas to strengthen our financial position in the coming years. A major focus remains in securing further consistent grant income to help support our charitable activities. I am confident that our financial position at the end of the 2020 financial year will be stronger and look forward to a successful year ahead.

Niamh Guerin

Treasurer

FINANCIAL POLICIES AND RISK

The Treasurer reports to the Trustees on a quarterly basis, or more regularly as required. A budget is prepared at the beginning of each financial year and agreed by the Trustees.

Investment Policy

The Trustees, having regard to the liquidity requirements of operating the Charity, and the reserves policy, maintain available funds in an interest-bearing bank account, seeking to achieve an interest rate which matches inflation as measured by the retail prices index.

Financial Reserves Policy

Policy Statement

As financial reserves, WaPS will endeavour to retain £20,000 in a designated bank account to cover 3 months' running costs. This is in order to ensure the short-term future of WaPS, or if necessary, an orderly close-down of the charity, in the event of:

- a significant and unexpected decline in membership;
- a decline in grant income;
- an eviction from our premises or catastrophic event rendering our premises uninhabitable;
- abrupt loss of key staff.

In addition, the trustees may choose to designate portions of free funds for specific projects to further the charity's objectives.

Practical Application

- At each quarterly Board Meeting, Trustees will assess the state of our reserves and will endeavour to take steps to increase funds should the £20,000 reserves be predicted to be denuded in the light of budgeted income and expenditure.
- Trustees will ensure that 3 months' running costs are in a readily available bank account at all times (and not tied up in Secure Trusts having notice periods for withdrawal).
- In the event of an eviction/catastrophic event/significant staffing issues, a special Board meeting will be convened to agree the appropriate financial plan.

Risk Review

The Trustees review risks on an ongoing basis and implement systems to mitigate identified risks. Key identified risks are income, health and safety, retention of key staff (including contractors and volunteers), premises, unexpected cost

- There are ongoing tight controls on expenditure, focus on maintenance and generation of income, and awareness of the underlying weaknesses in funding the charity's operational costs.
- The motivation and personal situation of key staff is regularly monitored. Succession planning/mitigation of risk by sharing of knowledge through job shadowing is ongoing.
- The Trustees are aware of the specific health and safety risks of the materials handling for staff, volunteers and members in the store. Risks are mitigated with the

implementation of our Health and Safety policy and Children in the Store policy. Regular risk assessments are undertaken with regard to the working environment and external events. All new staff (volunteers and paid) are given detailed inductions and annual health and safety briefings are provided as updates to all workers. Notices highlighting risks are distributed around the store and are regularly updated.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Wandsworth Work and Play is a Charitable Company limited by guarantee (“Company”, “Charity”). The Constitution was agreed and the Company registered under the Companies Act on 23 March 1988 Number 02234306. It is governed by its Memorandum and Articles of Association as amended to allow for current governance arrangement on 21 November 2004. The Company was registered for charitable status with the Charity Commission on 28 October 1994 Number 1041641. Only members of the Company can be appointed as Directors/Trustees.

Trustees of the Charity are also required to be Directors of the Company. They are elected by the membership at the annual AGM, or may be co-opted to the committee and may then stand for election at the next AGM.

At the AGM, one-third of the members, who have been longest in office shall retire and are eligible for re-election.

All significant decisions and actions are agreed formally by the Trustees and documented.

New Trustees receive important governing documents and background on the Charity from the Chair, as well as details of the requirements and expectations of the Trustees. Guidance is given on specific roles by the incumbent of that position or the Chair.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Name:	Wandsworth Work and Play
Charity Number:	1041641
Company Number:	02234306
Registered Address:	Hazelhurst Estate, 13 Blackshaw Road, London, SW17 0DA
Chairperson:	Patrick Moon
Treasurer:	Niamh Guerin
Company Secretary:	Berit Ahmad

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Catherine May	28 November 2015 (Elected); Resigned 18 June 2019
Gillian Upton	Appointed 8 June 2016 (Elected)
Niamh Guerin	Appointed 20 September 2016 (Elected)
Patrick Moon	Appointed 20 September 2016 (Elected)
Ruth Moyler	Appointed 28 February 2017 (Elected); Resigned 1 Sept 2018
Geoff Simmons	Appointed 1 March 2018 (Elected); Resigned 8 November 2019
Berit Ahmad	Appointed 1 March 2018 (Elected)
Deborah Abbot	Appointed 18 March 2019 (Elected)

Trustee's responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Wandsworth Work and Play for the purposes of company law) are responsible for preparing the charity's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming

resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is not appropriate to presume that the Charity will continue in business.

The Trustees are responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Companies Act 2006.

The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by Patrick Moon, Chair /Date/

Approved by Niamh Guerin, Treasurer /Date/

Approved by Berit Ahmad, Company Secretary /Date/

Wandsworth Work and Play, Hazelhurst Estate, 13 Blackshaw Road, London SW17 0DA

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Tel: 0208 682 4216

Supported by Wandsworth Borough Council, the Miles Trust,
St James Place Bank, Sotheby's, and others.

Charity No 1041641

Company No 02234306

**Wandsworth Work And Play
Statement of Financial Activities
For The Year Ending 31 March 2019**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Income					
Grants and donations	3	10,926	7,575	18,501	26,240
Incoming resources from charitable activities:					
Membership fees, fundraising and workshops	4	34,010	-	34,010	33,323
Investment income	5	138	-	138	133
TOTAL INCOMING RESOURCES		45,074	7,575	52,649	59,696
Expenditure					
Cost of Raising Funds:					
Fundraising and Publicity Costs	6	7,673	-	7,673	8,271
Charitable Activities:					
Operation of Work and Play Scrapstore	6	36,519	9,826	46,345	45,025
Governance costs	6	6,899	-	6,899	7,446
TOTAL EXPENDITURE		51,091	9,826	60,917	60,742
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR		(6,017)	(2,251)	(8,268)	(1,046)
Reconciliation of funds					
Total Funds Brought Forward		33,422	2,251	35,673	36,719
TOTAL FUNDS CARRIED FORWARD		27,405	-	27,405	35,673

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derives from continuing activities.

Wandsworth Work And Play
Balance Sheet
For The Year Ended 31 March 2019

	Notes	31 March 2019	31 March 2018
		£	£
CURRENT ASSETS			
Debtors	8	121	725
Cash at Bank and in Hand		31,364	39,562
TOTAL CURRENT ASSETS		31,485	40,287
LIABILITIES			
Creditors falling due within one year	9	4,080	4,614
NET ASSETS		27,405	35,673

THE FUNDS OF THE CHARITY

FUNDS

Unrestricted Income Funds

Designated Funds 25,000 30,000

Undesignated funds 2,405 3,422

Restricted Income Funds 10 - 2,251

TOTAL CHARITY FUNDS 27,405 35,673

The Trustees are satisfied that the charitable company is entitled to exemption from the requirement to obtain an audit under S477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit in accordance with S476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 and the Charities Act 2011 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by Patrick Moon, Chair

Date

Approved by Niamh Guerin, Treasurer

Date

Wandsworth Work And Play

Notes to the Financial Statements

For The Year Ended 31 March 2019

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention and accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2015) and in accordance with the FRS 102 itself and the Companies Act 2006.

The Trustee's have taken advantage of the exemptions permitted by SORP (FRS 102) and have not included a statement of cash flows for the year.

Income recognition policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that the receipt of the income is considered probable; and
- the amount can be measured reliably.

Donations and other voluntary income, other than grants, are recognised when received.

Grant income is recognised in the period to which the grant relates. Grants received prior to 31 March 2019 are included in incoming resources. Grant income is only deferred when:

- the donor specifies that the grant must only be used in future accounting periods; or
- the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities includes membership income, which is recognised on an accruals basis and income from workshops which is recognised when the event has occurred.

Investment income is included on a receivable basis.

Donated goods for distribution to beneficiaries

SORP (FRS 102) requires that donated goods held by the charity for distribution to its beneficiaries should be recognised as stock with the corresponding income recognised within donations and measured at its fair value. It further requires that in the reporting period in which the stocks are distributed they are recognised as an expense in the appropriate category in the Statement of Financial Activities.

In the opinion of the Trustees, due to the nature of the goods donated and distributed to beneficiaries there is no sufficiently reliable method of measurement of the fair value of these items and therefore under the income recognition policies above these donated goods are not included in either stock, income or expenditure.

Volunteers

SORP (FRS 102) specifically excludes the inclusion of the value of the contributions of volunteers to the charity on the basis that there is no reliable method of measurement of their activities. As a result the value of services provided by volunteers is not included in the financial statements. The valuable contribution provided by the volunteers is discussed in more detail in the Trustees Report.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charities operations. Designated funds are those which the Trustees have set aside for a particular purpose including a £25,000 contingency fund for future operational activities. This has been reduced from £30,000 in previous years.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following headings:

Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in activities that raise funds. These fundraising and publicity costs comprise a 25% of the consultancy costs of the consultant and 20% of the salary of one of the Charity's staff members.

Charitable activities include expenditure associated with the operation of the Charity. These include both the direct and support costs relating to these activities.

Governance costs include those incurred in the governance of the Charity and its assets and are primarily associated with constitutional and statutory requirements. These include direct costs relating to external assessment, fees, 25% of the consultancy costs of the consultant who is involved in the management, administration and governance of the Charity and 10% of the salary of one of the Charity's staff members.

Salary costs are allocated to activities on the basis of an estimate of the time spent.

The charity operates a defined contributions pension scheme. Contributions are charged as they become payable in accordance with the rules of the scheme.

VAT suffered is included within the relative expenses or asset and is not shown separately.

Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and depreciated over their estimated useful economic lives.

Debtors

Trade and other debtors are recognised at the settlement amount due.

Creditors and provisions

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

Financial Instruments

The Charity only has financial assets and liabilities of a type which qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. LEGAL STATUS

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The Company was registered as a Charity on 28th October 1994 under registration number 1041641. Accordingly the Company is exempt from the Corporation Tax in respect to its charitable activities and any investment income receivable.

3. GRANTS AND DONATIONS

	Year ended 31 March 2019			2018
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Voluntary income				
<i>Grants:</i>				
Gaia Trust	3,000	-	3,000	-
Miles Trust	-	500	500	840
Octavia Trust	-	-	-	3,000
Wandsworth Borough Council	6,065	-	6,065	12,416
Wandsworth Council Rent (deducted at source)	-	6,500	6,500	6,500
St James Place	-	-	-	1,000
The Arts Council	-	575	575	-
<i>Donations:</i>	1,861	-	1,861	2,484
<i>Other</i>	-	-	-	-
Total	10,926	7,575	18,501	26,240

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with accounting standards, the economic contribution of general volunteers is not measured in the accounts.

4. CHARITABLE ACTIVITIES

	Year ended 31 March 2019			2018
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Members Fees	30,665	-	30,665	30,728
Fundraising and workshops	3,345	-	3,345	2,595
	34,010	-	34,010	33,323

5. INVESTMENT INCOME

All investment income arises from funds held in interest bearing deposit accounts

6. EXPENDITURE

	Year ended 31 March 2019					
	Staff Costs		Other Costs		Total Funds 2019	Total Funds 2018
	Unrestricted Funds	Restricted Funds	Unrestricted Funds	Restricted Funds		
	£	£	£	£	£	£
Total costs						
Cost of generating funds	3,622	-	4,051	-	7,673	8,271
Charitable activities	18,613	-	17,906	9,826	46,345	45,025
Governance costs	1,811	-	5,088	-	6,899	7,446
Total	24,046	-	27,045	9,826	60,917	60,742

	Year ended 31 March 2019			
	Unrestricted Funds	Restricted Funds	Total Funds 2019	Total Funds 2018
	£	£	£	£
	Other Costs			
<i>Cost of generating funds</i>				
Consultant	3,800	-	3,800	4,259
Advertising & Publicity	251	-	251	407
Total	4,051	-	4,051	4,666
<i>Charitable activities</i>				
Consultant	7,600	-	7,600	8,518
Printing, Postage and Stationery	45	-	45	155
Rent	-	6,500	6,500	6,500
Electricity & water (utilities)	1,278	-	1,278	1,458
Business rates	862	-	862	781
Other premises costs	1,897	500	2,397	2,103
Telephone and broadband	497	-	497	464
Van, travel and other operational costs	3,618	2,826	6,444	3,776
Insurance	833	-	833	791
Health and safety	178	-	178	143
Office equipment (<£1k)	446	-	446	973
Computer Software and web fees	285	-	285	267
Website migration costs	-	-	-	-
General Expenses	367	-	367	476
Total	17,906	9,826	27,732	26,405
<i>Governance costs</i>				
Consultant	3,800	-	3,800	4,259
Accountancy Fees	1,275	-	1,275	1,371
Companies House	13	-	13	13
AGM	-	-	-	-
Total	5,088	-	5,088	5,643

Staff costs

(1) Staff Numbers

During the year the Charity employed an average number of 2 employees (2018 = 2)

(2) Staff Costs

	Year ended 31 March 2019	Year ended 31 March 2018
	£	£
Salaries	23,507	23,524
Social Security Costs	-	-
Pension Costs	539	504
Total	24,046	24,028

(3) Staff Remuneration

No employees received remuneration of £60,000 (or above) during the year (2018 = none)

(4) Trustees Remuneration

No Trustees were in receipt of remuneration or benefit in kind. Trustees were reimbursed expenses of £nil during the year (2018 £nil)

7. CORPORATION TAX

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

8. DEBTORS

(amounts receivable within one year)

	Year ended 31 March 2019	Year ended 31 March 2018
	£	£
Accounts receivable	121	725

9. CREDITORS

(amounts falling due within one year)

	Year ended 31 March 2019	Year ended 31 March 2018
	£	£
Accruals and deferred income	4,080	4,614

10. MOVEMENTS OF RESTRICTED FUNDS

	As of 31 March 2018	As of 31 March 2019		
	Balance	Incomings	Outgoings	Balance
The Arts Council	-	575	575	-
Miles Trust	-	500	500	-
Wandsworth Council Rent (deducted at source)	-	6,500	6,500	-
Wandsworth Borough Council	2,251	-	2,251	-
Total	2,251	7,575	9,826	-

Independent examiner's report to the trustees of Wandsworth Work and Play

I report on the accounts of Wandsworth Work and Play for the year ending 31st March 2019.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 or Part 16 of the Companies Act 2006, and that an independent examination is needed.

It is my responsibility:

To examine the accounts under section 145 of the Charities Act 2011;

To follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the Charities Act 2011; and

To state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanation from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2015) requires that donated goods held by the charity for distribution to its beneficiaries should be recognised as stock with the corresponding income recognised within donations and measured at its fair value. In the reporting period in which the stocks are distributed they are recognised as an expense in the appropriate category in the Statement of Financial Activities.

The accounts of Work and Play Scrapstore are not consistent with this requirement as, in the opinion of the Trustees, due to the nature of the goods donated and distributed to beneficiaries there is no sufficiently reliable method of measurement of the fair value of these items and therefore under the income recognition policies also outlined in SORP (FRS 102) these donated goods are not included in either stock, income or expenditure.

Other than this in connection with my examination, no material matters have come to my attention:

Which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with section 130 of the Charities Act 2011 Act and section 386 of the Companies Act 2006; and

to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011, section 396 of the Companies Act 2006 and the methods and principles of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2015).

have not been met; or

To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Sarah Buttars FCA CTA
Sarah Buttars Limited
Brensham Cottage
Malting Lane
Aldbury
HP23 5RH

Date: