



ANNUAL REPORT and ACCOUNTS

For the year ending March 2020



Front door artwork by Airborne Mark

Wandsworth Work and Play

Established: 1987.

Company number: 2234306

Charity No: 1041641

CONTENTS

Introduction	2
Our Purposes and Activities	4
Achievements and Performance	6
Chair's Report	13
Treasurer's Report and Financial Review	15
Financial Policies and Risk	17
Structure, Governance and Management	19
Reference and Administrative Details	20
Accounts	22



Chameleon mural by Airborne Mark

INTRODUCTION

The Trustees present their annual directors' report together with the financial statements of the charity for the year ended 31 March 2020 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 October 2019.



An example of our arts work within the community: the Towers of Summerstown

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 among the general public, by participating in community events, outreach work and other activities, offering the opportunity for artistic and creative activity using materials that may otherwise be regarded as waste, thereby offering protection to the environment.

Activities

We concentrate on the promotion of artful re-use through the sharing of reclaimable or 'lost' resources for environmental and community benefit. We achieve this through brokering the sharing of donated, re-useable surplus/waste materials from a widerange 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.



Examples of our outreach activity: collaborating with AFC Wimbledon

ACHIEVEMENTS AND PERFORMANCE

Introduction

It has been another fulfilling year for Scrapstore where we have further cemented our position within the local area and wider community. Thanks to generous benefactors, we have been able to continue outreach programmes and also develop new relationships. While growing our number of regular volunteers, we have also made further progress in accessing volunteers from businesses through the increased use of Corporate Social Responsibility (CSR) schemes. Membership continues to grow alongside the number of businesses who want to donate surplus materials for the benefit of our members. The Scrapstore message continues to spread to a wider audience via word of mouth but also through increased use of social media. We currently have over 1,600 followers on Instagram, for example.

As always, this is achieved through the tireless support of our staff, volunteers, the Council, our benefactors and the local community.



Happy Faces!

Beneficiaries

We estimate that overall in 2019-2020, **30,300 people from all sectors of the community benefitted from our materials** through membership, our outreach work or volunteering.

Value for Money

The estimated **value of materials taken by members from the Scrapstore this year was £157,820**, up from £126,310 the previous year. This is a subjective figure based on the personal judgement of members and underlined by a comment made by one ecstatic member when asked to put a value on his visit: "The joy is beyond price".

Scrapstore membership allows as many visits as required and there are no restrictions on the quantities of materials taken. There were **2,997 separate visits to the store** last year (up from 2,582 the previous year), which averages at just over four visits per year per member. However, we are delighted to welcome some of our members far more regularly than that.

Green Credentials

We saved **62.7 tonnes (est.) of waste from landfill or incineration** during this year. This is a 20% increase on the 52.6 tonnes processed for reuse in the previous year, a very positive situation. Through Chris Bielby, our Office Manager, Scrapstore continues to build relationships with suppliers to bring interesting and exciting stock to Scrapstore that might otherwise go to landfill. Our members are able to benefit from these supplies and rescuing this usable waste and demonstrating that it still has a useful life is a key part of what Scrapstore strives to achieve. Often these donations require considerable processing before they can go on the shelves for member collection and we are fortunate to have a trusted group of volunteers who have the patience to turn unwanted surplus and waste into desirable and attractive stock ready to be used in arts, crafts and creative play.



Examples of Scrapstore stock

Membership

Scrapstore has seen a growth in the number of discrete members using Scrapstore from 663 last year to **735 members** this year. There has been a further increase in the number of students benefitting from our services, both as individual members or via university and college department membership. Scrapstore is happy to support these students as we hope to maintain their continued membership as their careers develop.

We are also pleased to see an increase in the number of Individual/artist members which, along with a rise in family members, demonstrates that Scrapstore continues to bring the

benefits of creativity, hand in hand within the green agenda. Our members come from throughout London and the South, with the highest concentrations from the boroughs of Wandsworth, Lambeth, Merton and Southwark.



A selection of members collecting armfuls of materials

Number of members by type for years 2019-2020		
Member Type	No. Members 18-19	No. Members 19-20
School/Nursery	133	125
Community Group	89	86
Student	262	323
Home Educator	43	27
Childminder	32	32
Family	66	81
Individual/Artist	34	52
University Department	4	9
Total	663	735

Volunteer Contributions

Scrapstore could not do what it does without the dedication and enthusiasm of our volunteers. This year, Scrapstore volunteers gave nearly **900 days of volunteering** (approx. 5,350 hours) an increase of over 30% from the 650 hours last year. We have a core group of 30 volunteers who make a regular commitment but also many more who come when they can. We welcome all volunteers, not only for the time they can give but also for what they can teach us, whether that be new crafting skills or different life experiences.

During National Volunteer Week in June, we celebrated our volunteers with a tea party. Volunteers gathered around the kitchen table where Trustees, Catherine and Niamh, expressed our appreciation by serving them with refreshments including homemade cakes.



A continuing development for Scrapstore has been the building of relationships with



Volunteer Brokers. These brokers bring together charities and volunteers, either as individuals or in corporate groups. Over the year, this has brought considerable benefit to Scrapstore. Not only do we receive the help of eager newcomers with interesting ideas but the companies they work for often make considerable donations to the charity in return for enabling their staff to volunteer. For 2019-2020, these brokers brought **252 individual volunteers who gave**

over 1,250 hours of time. This is an area that Scrapstore will continue to develop though the restrictions of Covid-19 will have an impact on the next financial year.



Some of our wonderful volunteers

Community Outreach

Hazelfest #3

Hazelfest, our annual green community festival, once again took place as part of the Wandsworth Arts Fringe. The green on Hazelhurst Estate was completely transformed with colourful bunting and exciting stalls to draw in residents from around the estate and further afield. We were fortunate to draw in **20 artists and community groups** who entertained over **450 people**. This included music and dance performances from local schools and free environmentally friendly arts and crafts with Scrapstore volunteers.

We all enjoyed the Generate Drumming Group and the combined voices of the Hestia Choir. Participants were able to engage with new artistic projects including creating flags with artist Billie Penfold for her Thread & Word processional walk project and make giant daffodils in preparation for a celebration of the life of local man Peter Barr, known as the Daffodil King, with Summerstown 182 Community History.

The response to the event, which draws together all ages of the community, is always very positive and it was a pleasure to see so many happy faces. This event is generously supported by the **Wimbledon Foundation Community Fund**.



Our annual mini green festival Hazelfest

Other Community Outreach

Scrapstore is committed to encouraging artful reuse and recycling. We have been involved with or run over **40 workshops** either as hosts or in conjunction with other charities through the year. Particular highlights were a workshop with members from Share community group who enjoyed creating upcycled photo frames from items selected from the Scrapstore and a Christmas craft session with 20 children at Wandsworth Childminders. Many thanks to **Sotheby's** and our volunteers for making these events possible.

A new project was a Coffee & Craft afternoon with the Streatham Dementia Support Group (SDSG), a small group of volunteers who offer much-needed support to those living with dementia and their care givers. We joined them at one of their regular Friday afternoon

meetings to offer creative crafting with Scrapstore supplies. Thanks go to Scrapstore volunteers Frederica, for introducing us to SDSG, and to Catherine, Elaine and Niamh for making it happen. It was a privilege to be part of this loving and caring community group and we thank the **Thrale Trust** for funding this worthwhile event. We have plans to work with SDSG again though these are temporarily on hold due to Covid-19 restrictions.



Scrapstore is fortunate to have special relationships with our in-house community artists, Stevie King (Weavie Stevie) and Jayson Singh. Thanks to the support of Wimbledon Foundation Community Fund, Stevie was able to run programmes with local schools including Towers of Summerstown with Broadwater and Fircroft Primary Schools and Human Weaving with Smallwood School. During the summer break, both artists ran events which reached children and young people in our local community who might otherwise have missed out on creativity during the holiday period. Everyone involved in Stevie's Community Building Blocks project or Jayson's Aspiration Catcher event thoroughly enjoyed their time. These important outreach activities were kindly supported by the **Wimbledon Foundation Community Fund** and the **Thrale Trust**.



Scrapstore volunteers Berit and Jane were invited by Sprout Art to run a 'Plastic Free Christmas Workshop' which proved to be very popular. A display at the Putney Society arts event was another opportunity for volunteers Teresa and Deborah to share the benefits of Scrapstore with the public. We continue to see markets and fairs as a way to generate revenue through selling upcycled items made by our volunteers but also as a chance to raise the profile of Scrapstore and spread the reuse, reduce, recycle message. This year we successfully attended **three markets**; the Richmond May Fair and two at the Camberwell Arts Market, during summer and at Christmas.

Conclusion

In December we said goodbye to our Consultant General Manager, Sascha Taylor. Trustees and volunteers alike thanked her for all her efforts over the previous six years at the Scrapstore Winter Party. Along with gift vouchers, Sascha received a beautiful card made by volunteer Freyja and handmade gifts including a striking mirrored name plaque created by Weavie Stevie (pictured), and a picnic blanket made from fabric swatches by Berit.



In the interim between general managers, the Trustees have taken responsibility for managing Scrapstore, including bringing together the Annual Report and Accounts. This has been a rewarding experience as it has allowed the Trustees the chance to better appreciate the breadth of individuals who benefit from what Scrapstore brings to the community.

Scrapstore closed on 17 March 2020 due to the first Government lockdown, just before the end of our financial year. This will no doubt have a considerable impact in the next financial year, however with continued support from our staff and volunteers and understanding from members and benefactors, I have no doubt that Scrapstore will find a way through and continue to bring artful reuse to the community.

Deborah Abbott

Trustee



Thanks to Wimbledon Foundation Community Fund for a grant which helped to support the running of this year's Hazelfest and our in-house community artists outreach projects.

CHAIR'S REPORT

Work and Play Scrapstore has significantly improved our financial position in 2019/20, and given the challenges we now face from a pandemic, this financial strength is a great source of comfort to all associated with our charity. But first, let us deal with the year in question, where we have continued with all our operational activity and sought improvement in many of the key areas of our actions. The Hazelhurst Estate remains our hub, and we can be truly proud of the significant uplift in our engagement with the local community.

Since joining the Trustee Board just over 4 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. 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 a 20 % increase in the 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, and this year found the energy to put in 30% more volunteer hours compared with the previous year.

A major challenge for our charity has been to appoint a new General Manager. Our selection process ran until the lockdown was announced in March 2020, and at that juncture we were unable to proceed with our preferred appointment. However, I am delighted to announce that we have appointed a new General Manager, who will take up that role in December 2020. Matthew Keegan will be a vital new source of energy and commitment as we embark upon the process of restoration that now faces the charity. I would like to thank Matthew for his patience as we navigated the early days of lockdown and closure before we as Trustees felt confident that the right decision was to confirm his appointment. Survival became our watchword, and we believe appointing Matthew is essential to that survival.

The Scrapstore has seen a significant improvement to our financial position in 2019/20, 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 maintained a strong position in the first half of 2020/21, but the onset of the lockdowns to cope with the pandemic will erode our finances, and we now face a period of change and evolution. Please continue to support Scrapstore during the next chapter of our development, we will thrive as a community if that support is maintained.

I would like to thank all our Trustees for the support and work that they have committed to during the year under review, this has been a key factor in the improved performance you are reading about in this report. But I would like to offer deep thanks for the support of Deborah, Gill, Niamh and Berit in the last few months. None of us could have expected to face the challenges that have emerged in 2020, and the hours of work and effort that all the Trustees have brought to the Scrapstore have been essential in keeping the charity intact. Berit is on sabbatical from her role as Company Secretary, but we hope to welcome her back to the Board in the coming year. Niamh has decided to move on from her role as Treasurer given her growing commitments elsewhere. On behalf of all at the charity I would like to offer many thanks for her contribution as Treasurer and Company Secretary over the past 4 years. This report and the strength of the financial position it outlines is in great part a testimony to her stewardship of the charity's finances. We wish her well in all her future endeavours.

Patrick Moon

Chair of Trustees

November 2020

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 2020. The accounts presented to the AGM have been produced and independently inspected by Porter and Rose Ltd and show for the purposes of comparison, the figures for the financial year ended 31st March 2019. The full accounts are included at the end of the Annual Report.

In summary, our income for the year was £55,884 (2019: £52,649). Our membership fee income this year came to £23,304 (2019: £30,665). Grant income for the year was £23,278 (2019: £16,640), this figure covers both restricted and unrestricted awards.

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 breadth of charitable activities that we currently undertake.

We received some generous grants this year from grant providers we had not previously worked with which enabled us to further our outreach programmes. We would like to thank The Wimbledon Community Fund, Wandsworth Art Fringe and Thrale Almshouse for their financial support to run these programmes. We also received sponsorship from Sotheby's to run an outreach programme with a local school and would like to thank them for their generosity. We were successful in two Waitrose Community Matters applications over the course of the year.

Our donations table proved popular again this year and raised an impressive £2,847 (up from £1,861 in 2019), thanks to volunteer Jane and Freyja's efforts in keeping it stocked with beautiful bits and bobs. Income from fundraising, sponsorships and workshops amounted to £1,203.

Our concerted efforts in growing our income from our corporate volunteering programmes proved successful with revenue of £3,076 throughout the year. We continued to attend Christmas and Summer Fairs which brought in a further £1,942. Thank you to Trustee Gill for organising our participation in these events and we are grateful to all our volunteers who give up their time so generously in these extra fundraising activities.

WaPS expenditure for the year was £51,420, (2019: £60,917). Our operational costs remained on par with the previous year's costs. After a five-year period of continued annual losses, the General Manager, together with the board, took the decision not to renew a staff contract in May this year which helped our cashflow and overall financial position. The General Manager Consultancy Project came to an end at the end of December thus providing us with further savings throughout the recruitment period of a permanent General Manager who joins us in the 2020/2021 fiscal year. Once again, thanks go to GM Sascha Taylor and Office Manager Chris Bielby in the office for their efforts in minimising operational costs over the 2019/2020 period.

We ended the year with a profit of £4,464 (2019: a deficit of £8,268). Our total funds carried forward at the year-end amounted to £31,869 (2019: £27,405) with unrestricted funds of £29,628. Full details of both the income and expenditure can be found in the accounts. Our thanks go to Sarah Porter for completing the accounts and to Julia Hebblethwaite for fulfilling our bookkeeping role once again this year.

The Scrapstore closed its doors for the COVID-19 Lockdown on 17th March 2020. Our income immediately stalled until the end of lockdown in July 2020, but we continued to have operational outgoings. This has impacted both our operational and financial strategies and will be reported on in much greater detail in our 2020-2021 accounts. However, the targeted effort in growing and diversifying our income streams, and strategic reduction in costs, have resulted in the Scrapstore returning to profitability and shoring up our financial stability and I am confident that our healthy reserve balance at the end of the year has put us in the position to remain financially stable for the foreseeable future.

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.

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 ODA
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	Appointed 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)
Geoff Simmons	Appointed 1 March 2018 (Elected); Resigned 8 November 2019
Berit Ahmad	Appointed 1 March 2018 (Elected) - on sabbatical
Deborah Abbott	Appointed 18 March 2019 (Elected)
Caroline Cox	Nominated September 2020
Catherine Maminska	Nominated September 2020

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 22/12/202 /Date/

PM

Approved by Niamh Guerin, Treasurer 16/12/2020/Date/



Approved by Berit S. Ahmad, Company Secretary 17/12/2020 /Date/

Berit S. Ahmad

**Wandsworth Work And Play
Statement of Financial Activities
For The Year Ending 31 March 2020**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Income					
Grants and donations	3	13,484	13,638	27,122	18,501
Incoming resources from charitable activities:					
Membership fees, fundraising and workshops	4	28,617	-	28,617	34,010
Investment income	5	145	-	145	138
TOTAL INCOMING RESOURCES		42,246	13,638	55,884	52,649
Expenditure					
Cost of Raising Funds:					
Fundraising and Publicity Costs	6	6,637	-	6,637	7,673
Charitable Activities:					
Operation of Work and Play Scrapstore	6	28,035	11,397	39,432	46,345
Governance costs	6	5,351	-	5,351	6,899
TOTAL EXPENDITURE		40,023	11,397	51,420	60,917
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR		2,223	2,241	4,464	(8,268)
Reconciliation of funds					
Total Funds Brought Forward		27,405	-	27,405	35,673
TOTAL FUNDS CARRIED FORWARD		29,628	2,241	31,869	27,405

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 2020**

	Notes	31 March 2020	31 March 2019
		£	£
CURRENT ASSETS			
Debtors	8	-	121
Cash at Bank and in Hand		45,433	31,364
TOTAL CURRENT ASSETS		45,433	31,485
LIABILITIES			
Creditors falling due within one year	9	13,564	4,080
NET ASSETS		31,869	27,405
THE FUNDS OF THE CHARITY			
FUNDS			
Unrestricted Income Funds			
Designated Funds		20,000	25,000
Undesignated funds		9,628	2,405
Restricted Income Funds	10	2,241	-
TOTAL CHARITY FUNDS		31,869	27,405

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 29/12/2020

Approved by Niamh Guerin, Treasurer



Date 16/12/2020

Wandsworth Work And Play

Notes to the Financial Statements

For The Year Ended 31 March 2020

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention and accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective October 2019) and in accordance with the FRS 102 itself and the Companies Act 2006.

The 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 2020 are included in incoming resources. Grant income is only deferred when:

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

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

Investment income is included on a receivable basis.

Donated goods for distribution to beneficiaries

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

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

Volunteers

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

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charities operations. Designated funds are those which the Trustees have set aside for a particular purpose including a £20,000 contingency fund for future operational activities.

Expenditure and irrecoverable VAT

Expenditure is 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 2020			2019
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Voluntary income				
<i>Grants:</i>				
Gaia Trust	3,000	-	3,000	3,000
Miles Trust	-	300	300	500
The Arts Council	-	-	-	575
Thrale		500	500	-
Waitrose	575	-	575	-
Wandsworth Arts Fringe		1,488	1,488	-
Wandsworth Borough Council	6,065	-	6,065	6,065
Wandsworth Council Rent (deducted at source)	-	6,500	6,500	6,500
Wimbledon Community Fund	-	4,850	4,850	-
<i>Donations:</i>	3,844	-	3,844	1,861
<i>Other</i>		-	-	-
Total	13,484	13,638	27,122	18,501

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 2020			2019
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Members Fees	23,304	-	23,304	30,665
Fundraising and workshops	5,313	-	5,313	3,345
	28,617	-	28,617	34,010

5. INVESTMENT INCOME

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

6. EXPENDITURE

	Year ended 31 March 2020					
	Staff Costs		Other Costs		Total Funds 2020	Total Funds 2019
	Unrestricted	Restricted	Unrestricted	Restricted		
	Funds	Funds	Funds	Funds		
£	£	£	£	£	£	
Total costs						
Cost of generating funds	3,730	-	2,907	-	6,637	7,673
Charitable activities	14,869	-	13,166	11,397	39,432	46,345
Governance costs	1,865	-	3,486	-	5,351	6,899
Total	20,464	-	19,559	11,397	51,420	60,917

	Year ended 31 March 2020			
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds	2020	2019
	£	£	£	£
Other Costs				
<i>Cost of generating funds</i>				
Consultant	2,580	-	2,580	3,800
Advertising & Publicity	327	-	327	251
Total	2,907	-	2,907	4,051
<i>Charitable activities</i>				
Consultant	2,990	2,170	5,160	7,600
Printing, Postage and Stationery	8	-	8	45
Rent	-	6,500	6,500	6,500
Electricity & water (utilities)	1,121	-	1,121	1,278
Business rates	937	-	937	862
Other premises costs	2,374	-	2,374	2,397
Telephone and broadband	433	-	433	497
Van, travel and other operational costs	3,094	2,727	5,821	6,444
Insurance	862	-	862	833
Health and safety	178	-	178	178
Office equipment (<£1k)	47	-	47	446
Computer Software and web fees	360	-	360	285
Website migration costs	-	-	-	-
General Expenses	762	-	762	367
Total	13,166	11,397	24,563	27,732
<i>Governance costs</i>				
Consultant	2,580	-	2,580	3,800
Accountancy Fees	906	-	906	1,275
Companies House	-	-	-	13
AGM	-	-	-	-
Total	3,486	-	3,486	5,088

Staff costs

(1) **Staff Numbers**

During the year the Charity employed an average number of 2 employees (2019 = 2)

(2) **Staff Costs**

	Year ended 31 March	Year ended 31 March
	2020	2019
	£	£
Salaries	20,109	23,507
Social Security Costs	-	-
Pension Costs	355	539
Total	20,464	24,046

(3) **Staff Remuneration**

No employees received remuneration of £60,000 (or above) during the year (2019 = none)

(4) **Trustees Remuneration**

No Trustees were in receipt of remuneration or benefit in kind. Trustees were reimbursed expenses of £nil during the year (2019 £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 2020	Year ended 31 March 2019
	£	£
Accounts receivable	-	121

9. CREDITORS

(amounts falling due within one year)

	Year ended 31 March 2020	Year ended 31 March 2019
	£	£
Accruals and deferred income	13,564	4,080

10. MOVEMENTS OF RESTRICTED FUNDS

	As of 31 March 2019 Balance	As of 31 March 2020		
		Incomings	Outgoings	Balance
Miles Trust	-	300	120	180
Thrale	-	500	500	-
Wandsworth Art Fringe	-	1,488	750	738
Wandsworth Council Rent (deducted at source)	-	6,500	6,500	-
Wimbledon Community Fund	-	4,850	3,527	1,323
Total	-	13,638	11,397	2,241

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 2020.

Respective responsibilities of trustees and examiner

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

It is my responsibility:

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

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

To state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

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

Independent examiner's statement

Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective October 2019) requires that donated goods held by the charity for distribution to its beneficiaries should be recognised as stock with the corresponding income recognised within donations and measured at its fair value. In the reporting period in which the stocks are distributed they are recognised as an expense in the appropriate category in the Statement of Financial Activities.

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

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

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

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

to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011, section 396 of the Companies Act 2006 and the methods and principles of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective October 2019).

have not been met; or

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

Sarah Porter FCA CTA
Porter & Rose Limited
Suite H, The Red House
111-113 High Street
Berkhamsted
HP4 2JF

Date:

Wandsworth Work and Play, Hazelhurst Estate, 13 Blackshaw Road, London SW17 0DA
www.workandplayscrapstore.org.uk info@workandplayscrapstore.org
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