

ANNUAL REPORT and ACCOUNTS

For the year ending March 2017



Wandsworth Work and Play

Established: 1987. Charity number: 1041641. Company number: 02234306

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INTRODUCTION

The Trustees present their annual director's report together with the financial statements of the charity for the year ended 31 March 2017 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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective 1 January 2015.



OUR PURPOSES AND ACTIVITIES

Purpose (also known as Charitable Objects)

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

This year has been a period of both consolidation and growth. We have maintained a stable 'core' proposition of our Scrapstore of inspiring materials for arts, crafts, design, play and reuse projects whilst at the same time significantly growing our carbon reduction and developing our outreach work in a number of areas including workshops, events, volunteering and CSR.

Work and Play Scrapstore (WaPS) Membership

We have maintained a consistent level of membership income and solid number of people using our materials as 'end users' (c23,500). Our overall number of members has grown from 373 to 416, with our student and home educator populations increasing in particular.

The number of discrete visits to the store by members to collect materials has again increased significantly with 1919 visits being made this year which is a 27.5% increase on last year. This is an average of 38 collections per week which makes our store very busy as quantities taken can be whole car/van loads!

Our membership population remains spread throughout South London, with a concentration in Wandsworth, Lambeth and Merton and a significant proportion from further afield.

Evening Opening

We have been delighted to open the Scrapstore on Tuesday evenings. Wandsworth Council kindly provided a grant to cover some of the additional cost of this for one year. This has attracted new members who are unable to collect during the day and volunteers who cannot volunteer during working hours. This has also allowed us to run evening workshops and to offer 'free' communal space to local groups for their activities.

We will continue to offer this augmented benefit to our members going forward, although this will need to be self-funded by WaPS.

Carbon Reduction

This year, we diverted 31.896 tonnes of waste away from landfill or incineration. This is a year-on-year increase of 34% compared to the quantities rescued last year (23.808 tonnes). Our donors consistently remain a mix of commercial and domestic and are c80 in number.

We have been delighted to further increase our carbon reduction this year by making fewer collections (in spite of the large increase in materials rescued) and encouraging donors to use 'reverse logistics' to drop items off with us in their empty vans returning to their base location.

Volunteer Contributions

We continue to grow our volunteer base through welcoming a wide group of volunteers where all contributions are valued in a friendly, community-centred environment. Our 35-strong group of regular volunteers are a diverse bunch from all ages and sections of society. We are proud of, and celebrate this diversity. We are also pleased to have developed good relationships with other charities who regularly provide us with one-off volunteers for special projects and events.

In addition, we have had a number of corporate groups from Sotheby's and SSQ who have volunteered with us for a day for team building and light relief from their day jobs!

We recorded a tremendous 509.5 working days from volunteers during this year. This does not account for the large amount of work that takes place off-site. Our volunteers are critical to our work as they provide the primary manpower to process our mountains of donated waste. Other valuable contributions include: running workshops/demos, helping with events, providing members with creative ideas and collecting materials.

Particular congratulations are due this year to Susanne, Shujaat and Berit who have found full-time employment whilst volunteering with us. Susanne kindly continues to help with our social media and website which is a great relief to us and we are assured that Berit will visit in her holidays to clear our incoming shelves!

Inspiring Creativity

We have increased our outreach efforts significantly this year, running 30 (vs 20 last year) high profile 'reuse arts and crafts' events, workshops and participatory activities. This is a significant undertaking for our small charity. Events of note include:

- Our contribution to the Wandsworth Arts Fringe Festival 2016: making our massive junk mural, focussed on reducing food waste and seasonal agriculture in the hall at Smallwood School. In collaboration with Amanda Callis, artist and Director of Cool-it-Art. This involved a number of thought-provoking prep workshops at the school
- Taking our 'mobile green studio' to the Regenerate Feel Good Festival in Roehampton. - Milk bottle puppets were paraded, badges were proudly worn and dressing up was fun!
- 'Creative Approaches to Learning' workshop for the Early Years teachers at the Brixton Learning Collaborative – run by our lovely Trustee, SLE – Ruth Moyler
- Providing 'dress a dinosaur' at the Roehampton Outdoor Movement mini festival as part of Wandsworth Arts Fringe – well done Catherine May (Trustee) and Georgia for dressing over 300 dinos!
- Our very own 'Big Draw', choreographed by Jayson Singh our 'Artist-in-Residence. Jayson worked in collaboration with the children of Smallwood School and language unit to create a space-ship-dream-machine to fly to the children to the moon
- Running reuse workshops for 4 schools on behalf of Western Riverside Waste Authority as the prize for their 'Design a Superhero' competition – creating myself, collaging veg...
- Our Trustee, Gill Upon making crowns at the open day at the Wimbledon Art Studios
- Numerous arts and crafts activities at local schools, nurseries and low income groups (e.g. Little Village, Be-Enriched) – rosettes, Rangoli, dressing teddies...
- Demos at the Scrapstore – crochet, paper folding, making Christmas decorations...
- Artist installations at the Scrapstore: The Nose by Chloe Mattei and a 'Fashion Revolution'

We 'touched' an estimated 2450 people through these activities – more than double last year's success in this area! This outreach work is highly important to the fulfilment of our Charitable Objects and we hope to improve on this in the year to come.

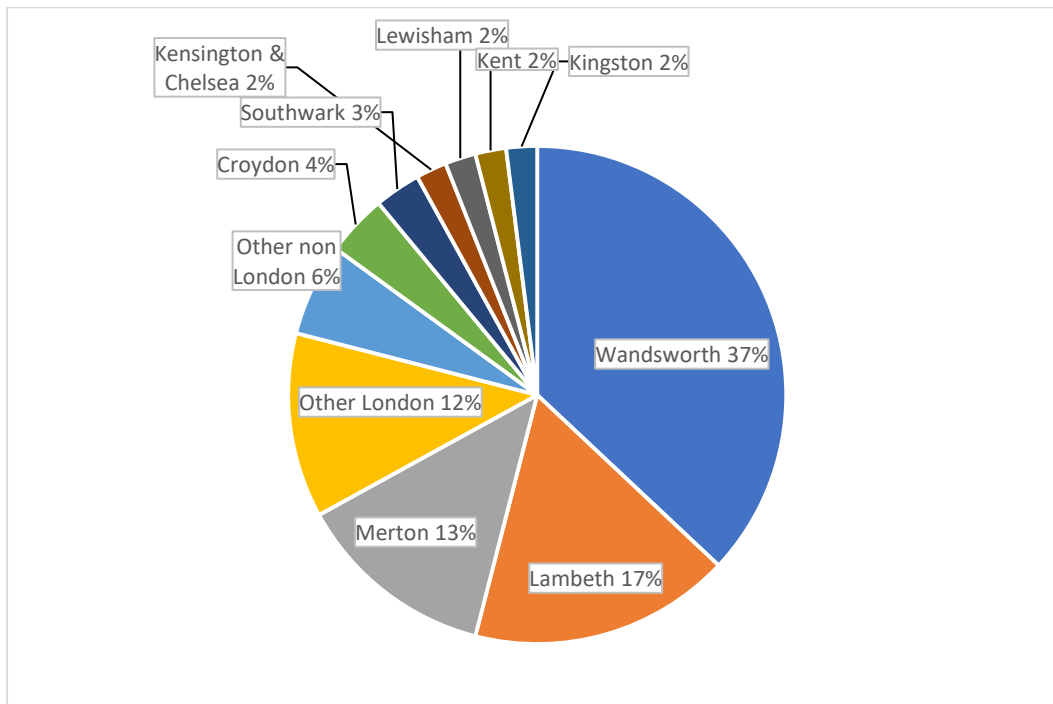
Sascha Taylor
Consultant

KEY STATISTICS

Total Membership by Type April 2016 – March 2017

Member Type	Number of members
Community Group	44
Primary School	62
Secondary School	9
Nursery	28
Student	116
FE Department	4
Family	40
Artist	14
Home Educator	60
Childminders	39
Total Number of discrete members or member groups	416

Membership distribution by Borough April 2016 – March 2017



End Users

We estimate that approximately 23,500 people benefitted from using our materials this year. This includes member groups and those we touched with out-reach activities.

Member Collections made in the Year April 2016 – March 2017

Total number of discrete collections made = 1919

Total number of the above discrete collections made on a Tuesday evening = 200 (10% of total)

Average number of collections made each week = 38 (50 weeks in period)

Total indicative value of supplies taken by individual members = £116,226*

**This is a subjective figure which is indicative only as each member makes a personal judgement as to what their collection is worth to them (one person's treasure is another's junk!). Not all members give a quantitative value on what they take from the Scrapstore. The Charity feels that there is no reliable measure for these to be accounted for in the Statement of Financial Activities as required by SORP (FRS102))*

Donated materials received and collected during the Year April 2016 – March 2017

Business Donors		Domestic Donors		Total Number of Donations	Volume collected (black sacks)	Weight (Kg)
Delivered	Collected	Delivered	Collected			
41	77	42	39	161	1993.5	31896

During this period, we had in the region of 80 different suppliers.

Volunteering During the Year April 2016 – March 2017

Volunteer Type	Number of Individuals	Number of hours volunteered
Regular	35	3641.5*
Corporate Group (6 groups in total)	35	175
One-off from other charities	6	30
Good Gym	60	20
Especially for Hazelfest	20	210
Total	110 (est to avoid double-counting)	4076.5 (=509.5 working days)

*150 hours in the evening

CHAIR'S REPORT

Another solid year of stability has passed for Work and Play Scrapstore (WaPS). We have continued to be financially vigilant and our staff and volunteers have become even more effective at what we do. We are especially proud that we have substantially grown and extended our reach this year into the range of different communities we engage with. The list on page 6 outlines how we have been inspiring more creativity than ever before.,

The Scrapstore model can be a bit hard to grasp at first - what we offer to whom, and what we stand for. We are primarily here to give unique value to our members - groups, organisations or individuals who can use materials to create something worthwhile with their users. People 'get it' when they visit and see what we have and can use, and talk to knowledgeable volunteers. Sometimes members don't know what exactly they will do or how, others have a clear vision. Inspiration comes in many ways and Scrapstore volunteers are there to help. Often the process of creation is as important as the outcome.

The strong team spirit working across volunteers, staff and trustees and strong leadership has been maintained. We have quantified the value that volunteers give to WaPS in more detail and this continues to grow. We are also thrilled when our regular volunteers who are seeking employment get paid jobs, which has happened to several this year.

We are nearing capacity to grow membership in the current premises and with our current infrastructure. We cannot fully cover our essential costs in the medium term without either increasing the membership income, or securing alternative sources of income. Charitable grants continue to be crucial to our viability. We need more, both in diversity and amounts of money, when competition for grants is fiercer than ever. Our good relationship with Wandsworth Council remains critical.

Once again, I want to record my deep gratitude to all our dedicated volunteers, staff and trustees who devote so much time and skill to make WAPs the unique and successful venture that it is.

Lucy Hadfield

Chair

TREASURER'S REPORT AND FINANCIAL REVIEW

I present the Work and Play Scrapstore Accounts for the financial year ending 31st March 2017. The full accounts for the year were independently examined by Sarah Buttars Ltd and are included at the end of the Annual Report.

I am pleased to report that, through careful control of costs, we have ended the year in a more positive position than we had initially budgeted for.

Our income for the year was £45,574 mainly came from Membership Fees and Grants, with some income generated from Workshops and Events. Income from membership fees was £24,589. We are pleased that we were able to maintain the income levels from the concentrated membership drive of the previous year. There was also an increase in the funds generated from workshops and fundraising. We received Grants and donations of £18,742 from a number of Trusts including; The Octavia Trust and The Miles Trust, along with Wandsworth Borough Council, WBC - Arts Fringe and other individual donations. This income is a decrease of £4,988 on last year's grant funding, and is more in line with the grant income of the year ended 2014.

WaPS expenditure for the year was £54,966. The significant areas of expenditure were staffing, consultancy, and collections. Full details of both the income and expenditure can be found in the accounts. Whilst we ended the year with an operating deficit of £9,392, this is line with our strategy to invest in staff and consultancy, to increase our membership levels and associated income over the long term.

Our reserves continue to be in a healthy position with £30,000 set aside as contingency. We ended the year with a positive balance of £36,719.

Our medium to long term strategy continues with significant effort being made to increase our grant income with particular emphasis on the sourcing of a grant to fund a General Manager to oversee operations. We currently make use of the services of a consultant to guide the working practices and advise the board. Effort is continuing in the streamlining of costs particularly transport and waste disposal. Once these elements have been secured, WaPS will return to a healthy operating financial position.

In summary, WaPS has had successful year with the financial position stronger than we had anticipated for the year.

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.

Reserves Policy

As financial reserves, WaPS will endeavour to retain £30,000 in a designated bank account to cover 3 months' running costs, initial rent on a new premises + relocation 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:

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

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

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 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:	Lucy Hadfield
Treasurer:	Niamh Guerin
Company Secretary:	Niamh Guerin

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:

Lucy Hadfield	20 September 2016 (Re-Elected)
Evgenia Sorokina	20 September 2016 (Re-Elected), Resigned 23 February 2017
Richard Gaskin	28 Nov 2015 (Re-elected), Resigned 11 April 2016
Mariam Bajulaiye	28 Nov 2015 (Elected), Resigned 9 Sept 2016
Justin Davin-Smith	28 Nov 2015 (Elected), Resigned 12 July 2016
Catherine May	28 Nov 2015 (Elected)
Gillian Upton	Appointed 8 June 2016 (Elected)
Fiona Lloyd	Appointed 24 June 2016 (Elected), Resigned 18 April 2017
Mariana Strijp	Appointed 20 Sept 2016 (Elected), Resigned 25 February 2017
Niamh Guerin	Appointed 20 September 2016 (Elected)
Patrick Moon	Appointed 20 September 2016 (Elected)
Ruth Moyer	Appointed 28 February 2017 (Elected)

**Wandsworth Work And Play
Statement of Financial Activities
For The Year Ending 31 March 2017**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
Income					
Grants and donations	3	10,692	8,050	18,742	23,730
Incoming resources from charitable activities:					
Membership fees, fundraising and workshops	4	26,155	-	26,155	25,978
Investment income	5	677	-	677	407
TOTAL INCOMING RESOURCES		37,524	8,050	45,574	50,115
Expenditure					
Cost of Raising Funds:					
Fundraising and Publicity Costs	6	12,031	240	12,271	11,354
Charitable Activities:					
Operation of Work and Play Scrapstore	6	27,952	7,810	35,762	35,985
Governance costs	6	6,933	-	6,933	8,148
TOTAL EXPENDITURE		46,916	8,050	54,966	55,487
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR		(9,392)	-	(9,392)	(5,372)
Reconciliation of funds					
Total Funds Brought Forward		46,111	-	46,111	51,483
TOTAL FUNDS CARRIED FORWARD		36,719	-	36,719	46,111

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 2017**

	Notes	31 March 2017	31 March 2016
		£	£
CURRENT ASSETS			
Debtors	8	-	432
Cash at Bank and in Hand		41,131	47,902
TOTAL CURRENT ASSETS		41,131	48,334
LIABILITIES			
Creditors falling due within one year	9	4,412	2,223
NET ASSETS		36,719	46,111
THE FUNDS OF THE CHARITY			
FUNDS			
Unrestricted Income Funds			
Designated Funds		30,000	42,000
Undesignated funds		6,719	4,111
Restricted Income Funds	10	-	-
TOTAL CHARITY FUNDS		36,719	46,111

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 Lucy Hadfield, Chair

Date

Approved by Niamh Guerin, Treasurer/Company Secretary

Date

Wandsworth Work And Play

Notes to the Financial Statements

For The Year Ended 31 March 2017

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.

In preparing the financial statements the Trustee's considered whether, in applying the accounting policies required by FRS 102 and the charities SORP(FRS 102), the restatement of any comparative items was required. No such restatement was found to be necessary.

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 include 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 2017 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 £30,000 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 50% 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, and 40% of the consultancy costs of the consultant who is involved in the management, administration and governance of the Charity.

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

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 2017			2016
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Voluntary income				
<i>Grants:</i>				
Big Society Lottery Grant	-	-	-	1,300
Leathersellers	-	-	-	3,000
Miles Trust	-	350	350	-
Octavia Trust	3,000	-	3,000	3,000
Wandsworth Borough Council	6,065	-	6,065	7,616
Wandsworth Council Rent (deducted at source)	-	6,500	6,500	6,500
WBC Creditors - Arts Fringe	-	1,200	1,200	-
<i>Donations:</i>	1,627	-	1,627	2,314
<i>Other</i>	-	-	-	-
Total	10,692	8,050	18,742	23,730

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 2017			2016
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Members Fees	24,589	-	24,589	25,315
Fundraising and workshops	1,566	-	1,566	663
	26,155	-	26,155	25,978

5. INVESTMENT INCOME

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

6. EXPENDITURE

	Year ended 31 March 2017					
	Staff Costs		Other Costs		Total Funds 2017	Total Funds 2016
	Unrestricted Funds	Restricted Funds	Unrestricted Funds	Restricted Funds		
	£	£	£	£	£	£
Total costs						
Cost of generating funds	7,931	-	4,100	240	12,271	11,354
Charitable activities	13,123	-	14,829	7,810	35,762	35,985
Governance costs	-	-	6,933	-	6,933	8,148
Total	21,054	-	25,862	8,050	54,966	55,487

	Year ended 31 March 2017			
	Unrestricted Funds	Restricted Funds	Total Funds 2017	Total Funds 2016
	£	£	£	£
	Other Costs			
<u>Cost of generating funds</u>				
Consultant	3,435	240	3,675	3,693
Advertising & Publicity	665	-	665	490
Total	4,100	240	4,340	4,183
<u>Charitable activities</u>				
Consultant	3,835	1,310	5,145	3,693
Printing, Postage and Stationery	98	-	98	398
Rent	-	6,500	6,500	6,500
Electricity & water (utilities)	820	-	820	956
Business rates	726	-	726	720
Other premises costs	2,278	-	2,278	2,423
Telephone and broadband	510	-	510	503
Van, travel and other operational costs	4,027	-	4,027	3,083
Insurance	1,050	-	1,050	1,012
Health and safety	119	-	119	461
Office equipment (<£1k)	416	-	416	666
Computer Software and web fees	280	-	280	345
Website migration costs	-	-	-	-
General Expenses	670	-	670	686
Total	14,829	7,810	22,639	21,445
<u>Governance costs</u>				
Consultant	5,880	-	5,880	7,385
Accountancy Fees	998	-	998	664
Companies House	13	-	13	13
AGM	42	-	42	86
Total	6,933	-	6,933	8,148

Staff costs

(1) Staff Numbers

During the year the Charity employed an average number of 2 employees (2016 = 2)

(2) Staff Costs

	Year ended 31 March 2017	Year ended 31 March 2016
	£	£
Salaries	21,054	21,711
Social Security Costs	-	-
Total	21,054	21,711

(3) Staff Remuneration

No employees received remuneration of £60,000 (or above) during the year (2016 = none)

(4) Trustees Remuneration

No Trustees were in receipt of remuneration or benefit in kind. Trustees were reimbursed expenses of £26

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 2017	Year ended 31 March 2016
	£	£
Accounts receivable	-	432

9. CREDITORS

(amounts falling due within one year)

	Year ended 31 March 2017	Year ended 31 March 2016
	£	£
Accruals and deferred income	4,412	2,223

10. MOVEMENTS OF RESTRICTED FUNDS

	As of 31 March 2016	As of 31 March 2017		
	Balance	Incomings	Outgoings	Balance
Miles Trust	-	350	350	-
Wandsworth Council Rent (deducted at source)	-	6,500	6,500	-
WBC Creditors - Arts Fringe	-	1,200	1,200	-
Total	-	8,050	8,050	-

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 2017.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. 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 you 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

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,

Other than this in connection with my examination, no matter has 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

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
Sarah Buttars Limited
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Date:

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Supported by Wandsworth Borough Council, the Leathersellers' Company, Miles Trust,
Garfield Weston, and others.

Charity No 1041641

Company No 02234306