

Potters Garden SCIO

**ANNUAL REPORT & FINANCIAL STATEMENTS
FOR
THE YEAR ENDED 31 MARCH 2025**

Charity No: SC044457

Potters Garden SCIO
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Year ended 31 March 2025

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Potters Garden SCIO
Reference and Administrative Information
Year ended 31 March 2025

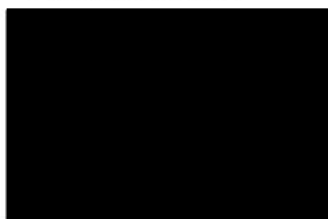
Charity Name: Potters Garden SCIO

Name the Charity is Known By: Potters

Charity Registration Number: SC044457

Contact Address: Stair Park
London Road
Stranraer
DG9 8BS

Current Trustees



Principal Office-bearers

Chairperson

Vice Chairperson

Secretary

Treasurer

Centre Manager



Equal Responsibility All Trustees

Equal Responsibility All Trustees



Bankers

Bank of Scotland,
Princes Street,
Edinburgh

Potters Garden SCIO
Trustees' Annual Report
Year ended 31 March 2025

The trustees present their annual report and financial statements of the charity for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 (FRS 102).

Reference and administrative information set out on page 1 forms part of this report.

Structure, Governance and Management

Constitution

The charity is a Scottish Charitable Incorporated Organisation (SCIO). Charitable status was granted by OSCR on 28 November 2013. It has a single tier structure and as such both members and charity trustees are the same individuals. It is governed by its constitution which was amended and adopted on the 19 August 2019.

Appointment of Trustees

The management committee, which normally meets on a monthly basis, are the charity's trustees. Membership of the management committee is open to any person aged 16 or over, and or any individual who has been nominated for membership by an unincorporated organisation and/or any corporate body who subscribes to the purposes of the organisation and wishes to see them fulfilled. Trustees are elected at the Annual General Meeting which is normally held by September. Under the constitution, there must be a minimum of three and not more than twelve elected trustees.

Management

The trustees are responsible for the strategic direction and governance of Potters, whilst the day-to-day running is delegated to the Centre Manager and his assistants, all of whom are paid members of staff. The Centre Manager attends the trustee meetings to discuss progress and development. The trustees are particularly aware of their responsibilities for Safeguarding, Health & Safety, especially for the adults with disabilities. In addition to comprehensive insurance, our staff and any volunteers all have disclosures under the Protection of Vulnerable Groups (PVG) Scheme.

Objectives and Activities

The organisation is established for charitable purposes only, and in particular, the objects are:
The advancement of education, the promotion of equality and the advancement of education among people with disabilities by means of the creation of outdoor garden areas, skills woodwork workshop and other life skills activities where service users predominantly having varying degrees of disability can flourish and become an active part of the community.

The following are examples of some of the activities we will carry out. This is not an exhaustive list;

- ☐ Devising Training plans for Trainees wishing to participate in the activities.
 - ☐ Providing a service that encourages creative training specifically for the needs of its service users.
 - ☐ Contracting with other agencies to deliver the service and products, ensuring all activities are carried out with integrity and dignity.
 - ☐ Bringing together the activities of agencies and individuals wishing to pass their knowledge and skills to the service and its products to the people within the operating area.
 - ☐ Researching and develop information concerning the service/s, the activities and practices that encourage future development of the service.
 - ☐ Ensuring financial sustainability through the service and activities the service offers.
- Creating an environment which is safe, reliable, and sustaining.

Potters Garden SCIO
Trustees' Report (cont.)
Year ended 31 March 2025

Achievements and Performance

The spring of 2024 proved to be poor for the growth of our gardens. Lots and lots of rain and colder than normal temperatures. The gardens also suffered, quite significantly in January 2025 due to Storm Eowyn. The storm caused serious damage to our site and we had to close the site for Health and Safety reasons. But our student's enthusiasm did not waver, they are a credit to themselves. Their commitment, to their development was not a hurdle, and certainly not dependant on weather conditions.

The indoor additional activities, previously introduced, such as jewellery making, woodwork and arts and craft, aided our student's positivity. As it turns out, these activities, with the products they made, came in handy for our Christmas Craft Fayre, later in the year. The students made £1,258.00.

The purchase of a portable office in 2023 has proven its worth. The Senior Project Worker and two Project Workers share this space for student welfare meetings and day-to-day working. The student's positivity to their personal development has grown and meetings, although they still continue have become less frequent. These meeting have proven, with a little inspiration, care and compassion, anyone can surmount difficulties.

Ongoing are the Trustee & staff meetings. These meetings have cultivated our focus on what we do, and more precisely who we do it with.

A new policy (Staff Wellbeing Days) was introduced in January 2025.

A number of students have moved on from Potters to other projects with similar objectives, and some have left for personal reasons. This has led to placement numbers declining over the year. We will make it a priority in the coming year, to maximise placement numbers at Potters.

Potters paid for new double-glazed windows to be installed in the kitchen, also new double-glazed doors and windows installed in the gent's toilet. We improve our facilities year by year.

Thank you to all the team at Loch Arthor Camphill Community for making Potters Garden's team away day an enjoyable experience. We came away with lots of ideas for our gardens, workshop and more. Again, a big thank you to the Walled Garden Honey Company for supporting Potters over the years.

Training:

The need to keep staff updated with current practices has led to two days closure of our site over the past year.

Trustees, staff, students and volunteers all undertook First-Aid at Work delivered by Galloway Training. After taking advice we purchased a defibrillator to enhance our first-aid practises.

Two Project Workers completed "operating woodwork machinery" course. All staff are now fully qualified to operate all workshop machinery.

Grant funding:

Potters Garden's thanks Foundation Scotland (Kilgallioch Wind Farm Community Benefit Fund) for grant funding a large area of ground to be concreted in preparation to erect a garden lean to in the coming year.

We are also grateful to Neighbourly for the grant that enabled Potters to purchase a new oven, hob and various kitchen items.

We are very grateful for the continued support from both funders.

Potters Garden SCIO
Trustees' Report (cont.)
Year ended 31 March 2025

Financial Review

The charity has operated at a deficit for the year of £5,469 (2024: Surplus £2,290).

Reserves Policy

The charity trustees have considered the reserves required and have taken into account their current and future liabilities. It is the Trustees' policy to hold reserves to meet three months operating costs. At the year end the charity held unrestricted funds of £139,370, and as such the charity is adequately meeting its reserve policy.

Future Developments

To become a commissioned service with a formal contract with Health and Social Care Partnership.
10-years established event to be held in spring 2025.

Explore holding more events, like a coffee morning and another autumn craft fayre.

Potters has dedicated 22nd – 26th September to promote D&G Climate Week.

Purchase a lean to, to provide additional growing and outdoor spaces. (Funding application pending).

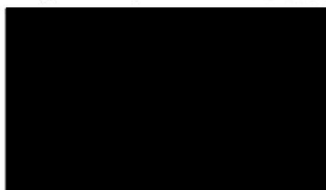
Resurface pathways and working areas in gardens with a suitable material. (Funding application pending).

Purchase a suitable sized cabin to function as a shop, selling our produce and products.

Consider possible funding methods to enhance and improve our building's purpose.

Increase placement numbers.

Approved by the trustees on 10 July 2025 and signed on its behalf by:



Potters Garden SCIO
Independent Examiner's Report
Year ended 31 March 2025

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 6 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

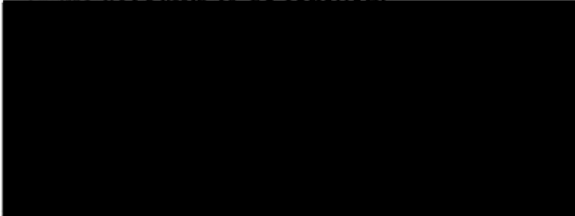
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



McMillan Bain & Company
27 High Park Avenue
Stranraer
DG9 0DE

10 July 2025

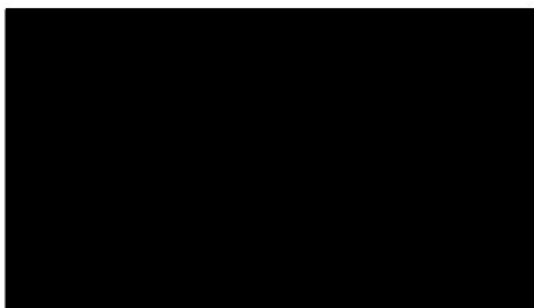
Potters Garden SCIO
Statement of Financial Activities
Year ended 31 March 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Income from:	Note				
Donations and legacies	1	1,563	12,933	14,496	16,254
Charitable activities	2	113,846	-	113,846	104,271
Other trading activities	3	2,004	-	2,004	772
Other	4	53	-	53	
Total income		<u>117,466</u>	<u>12,933</u>	<u>130,399</u>	<u>121,297</u>
Expenditure on:	5				
Raising funds		-	-	-	-
Charitable activities		125,174	10,693	135,868	119,007
Other		-	-	-	-
Total expenditure		<u>125,174</u>	<u>10,693</u>	<u>135,868</u>	<u>119,007</u>
Net income/(expenditure)		<u>(7,708)</u>	<u>2,239</u>	<u>(5,469)</u>	<u>2,290</u>
Transfers between Funds				-	-
Net movement in funds		<u>(7,708)</u>	<u>2,239</u>	<u>(5,469)</u>	<u>2,290</u>
Reconciliation of funds:					
Total funds brought forward		<u>147,078</u>	<u>12,634</u>	<u>159,712</u>	<u>157,423</u>
Total funds carried forward		<u>139,370</u>	<u>14,873</u>	<u>154,243</u>	<u>159,713</u>

Potters Garden SCIO
Balance Sheet at 31 March 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Fixed Assets:					
Tangible assets	8	82,371	12,373	94,744	96,386
Investments	9			-	-
Total Fixed Assets		82,371	12,373	94,744	96,386
Current Assets					
Debtors	10	9,615		9,615	11,158
Cash at bank and in hand		48,789	2,500	51,289	53,843
Total Current Assets		58,404	2,500	60,904	65,001
Liabilities					
Creditors falling due within one year	11	1,405		1,405	1,674
Net Current Assets		56,999	2,500	59,499	63,327
Creditors falling due after more than one year					-
Net Assets		139,370	14,873	154,243	159,713
The funds of the charity:	13				
Restricted income funds			14,873	14,873	12,634
Unrestricted income funds		139,370	-	139,370	147,078
Total charity funds		139,370	14,873	154,243	159,713

The accounts were approved by the trustees on 10 July 2025 and signed on their behalf by:



Potters Garden SCIO

Year ended 31 March 2025

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended)

Fund accounting

The funds held by the charity are either:

Unrestricted general funds - these funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a

Restricted funds - these are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of volunteers is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Potters Garden SCIO

Year ended 31 March 2025

Fixed Assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the property at Stair Park which is on a 25 year lease. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the

Tangible fixed assets are included in the balance sheet at cost or at market value at the date of the gift. Depreciation is provided on all tangible fixed assets at rates calculated to write off the full cost or valuation less estimated residual value of each asset over its estimated useful life. The principal rates in use are:

Property Improvements	2% on cost
Plant and Equipment	20% reducing balance
Office Equipment	20% reducing balance

Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if

Taxation

Potters is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities.

Potters Garden SCIO
Notes forming part of the financial statements
For the year ended 31 March 2025

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	2024
1 Donations and Legacies				
Donations:				
Cash	63	-	63	291
Value of donated goods/services	-	10,300	10,300	10,300
			-	-
Grants:				
Foundation Scotland - Kilgallioch	-	-	-	5,663
Neighbourly - Sainsbury	1,500		1,500	-
Foundation Scotland	-	2,500	2,500	
Galloway & South Ayrshire Biosphere	-	133	133	-
	<u>1,563</u>	<u>12,933</u>	<u>14,496</u>	<u>16,254</u>
2 Income from charitable activities				
Training income	113,846	-	113,846	104,271
Other	-	-	-	-
	<u>113,846</u>	<u>-</u>	<u>113,846</u>	<u>104,271</u>
3 Income from other trading activities				
Sales	2,004	-	2,004	772
	<u>2,004</u>	<u>-</u>	<u>2,004</u>	<u>772</u>
4 Other income				
HMRC - PAYE Interest Repayment	53	-	53	-
	<u>53</u>	<u>-</u>	<u>53</u>	<u>-</u>

Potters Garden SCIO
Notes forming part of the financial statements
For the year ended 31 March 2025

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	2024
5 Analysis of Expenditure				
Raising Funds:				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Charitable Activities:				
Gardening supplies	2,633	-	2,633	2,858
Cooking supplies	565	-	565	559
Crafting supplies	244	-	244	62
Staff costs	94,997	-	94,997	78,223
Rent (Donation Stair Estates & D&G Council)	-	10,300	10,300	10,300
Licence & Subscriptions	59	-	59	338
Training and meetings	1,679	-	1,679	1,742
Volunteers Expenses	-	-	-	-
Travelling	415	-	415	288
Staff welfare	647	-	647	579
Heat and light	4,481	-	4,481	3,889
Repairs and renewals	5,622	-	5,622	6,245
Tools and equipment	1,477	133	1,609	1,848
Workwear	908	-	908	1,211
Insurance	2,344	-	2,344	2,291
Telephone	1,607	-	1,607	1,168
Postage and stationery	1,304	-	1,304	273
Advertising	225	-	225	85
Computer expenses	509	-	509	1,112
Sundry expenses	-	-	-	136
Depreciation	3,743	261	4,004	4,105
Governance Costs:				
Accountancy fees	1,582	-	1,582	1,596
Bank charges	135	-	135	98
	<u>125,174</u>	<u>10,693</u>	<u>135,868</u>	<u>119,007</u>
Total	<u>125,174</u>	<u>10,693</u>	<u>135,868</u>	<u>119,007</u>

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

Potters Garden SCIO
Notes forming part of the financial statements
For the year ended 31 March 2025

	2025	2024
	£	£
6 Staff costs and numbers		
Salaries and wages	91,180	76,008
Social security costs	2,562	1,514
Pension	1,255	700
	<u>94,997</u>	<u>78,222</u>

The average number of employees during the year was as follows:

	2025	2024
	Number	Number
Centre Manager	1	1
Senior Project Worker	1	1
Project Workers	2	2
	<u>4</u>	<u>4</u>

7 Trustee Remuneration and Related Party Transactions

No trustee received any remuneration during the year.

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

Stair Estates has donated the land that Potters Garden occupies at Stair Park.

Dumfries & Galloway Council have donated the buildings for a term of 25 years.

Potters Garden SCIO
Notes forming part of the financial statements
For the year ended 31 March 2025

8 Tangible Fixed Assets

	Property Improvements £	Plant & Equipment £	Office Equipment £	Total £
Cost				
At 1 April 2024	90,618	12,382	7,100	110,100
Additions	640	1,722	-	2,362
Disposals				-
At 31 March 2025	<u>91,258</u>	<u>14,104</u>	<u>7,100</u>	<u>112,462</u>
Accumulated Depreciation				
At 1 April 2024	3,403	6,498	3,813	13,714
Charge for year	1,825	1,521	657	4,004
Eliminated on Disposals				-
At 31 March 2025	<u>5,228</u>	<u>8,019</u>	<u>4,470</u>	<u>17,718</u>
Net Book Value				
At 31 March 2025	<u>86,030</u>	<u>6,084</u>	<u>2,630</u>	<u>94,744</u>
At 31 March 2024	<u>87,215</u>	<u>5,883</u>	<u>3,287</u>	<u>96,386</u>

9 Debtors

	2025 £	2024 £
Other - D&G Council	9,615	11,158
	<u>9,615</u>	<u>11,158</u>

10 Creditors

	2025 £	2024 £
Creditors	-	-
Accruals	1,160	1,160
Pension	245	514
PAYE & NIC	-	-
	<u>1,405</u>	<u>1,674</u>

Potters Garden SCIO
Notes forming part of the financial statements
For the year ended 31 March 2025

11 Analysis of Net Assets Among Funds

	General	Designated	Restricted	Total
	£	£	£	£
Fixed Assets	82,371		12,373	94,744
Investments	-	-	-	-
Current Assets	58,404	-	-	58,404
Current Liabilities	(1,405)	-	-	(1,405)
Net assets at 31 March 2025	139,370	-	12,373	151,743

12 Volunteers

The charity benefits from the contribution made by volunteers who give their time and talents willingly for its benefit.

13 Movements in Funds

	At 1 April 2024	Incoming Resources	Outgoing Resources	Transfers	At 31 March 2025
	£	£	£	£	£
Restricted funds:					
Foundation Scotland - Kilgallioch	5,550	-	(113)		5,437
The Morrisons Foundation	7,084	-	(148)		6,936
Foundation Scotland		2,500			2,500
	<u>12,634</u>	<u>2,500</u>	<u>(261)</u>	<u>-</u>	<u>14,873</u>
Unrestricted funds:					
General Fund	147,078	117,466	(125,174)		139,370
	<u>147,078</u>	<u>117,466</u>	<u>(125,174)</u>	<u>-</u>	<u>139,370</u>
Total funds	<u>159,712</u>	<u>119,966</u>	<u>(125,435)</u>	<u>-</u>	<u>154,243</u>

Purpose of Restricted Funds

The Morrisons Foundation fund was to fund a new shed.

Th Kilgallioch fund was to fund the Keder greenhouse.

The Foundation Scotland Fund is for outdoor canopy concrete Apr 25