

The Learning Tree Partnership (SCIO)

Scotland · Charity number SC046044

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2015-10-12
Register	View on the OSCR register

Contact

Address	32-34 Guthrie Port Arbroath DD11 1RN
Website	www.thelearningtree.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education'

What the charity does: We provide support to people with a learning disability to gain skills and experience in customer service We provide hands-on training in our shop where we sell second-hand books, toys, CDs and DVDs

Beneficiaries: 'People with disabilities or health problems'

Objectives: The organisation's purpose is the advancement of education for people with learning disabilities through: 4.1 The provision of learning courses 4.2 The operation of a retail outlet providing work skills training 4.3 The provision of support and guidance towards employment, self employment and social enterprise development

Geography

- **Main operating location:** Angus
- **Geographical spread:** More than one local authority area in Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£107,643	£89,750	-	3
2024-03-31	£75,749	£77,017	-	3
2023-03-31	£84,887	£77,380	-	3
2022-03-31	£41,620	£61,629	-	2
2021-03-31	£83,158	£59,644	-	2

The Learning Tree Partnership (SCIO)

Scotland - Charity number SC046044

Accounts



**The Learning Tree Partnership (SCIO)
Report & financial statements
for the year ended 31 March 2025**

Registered Charity No. SC046044

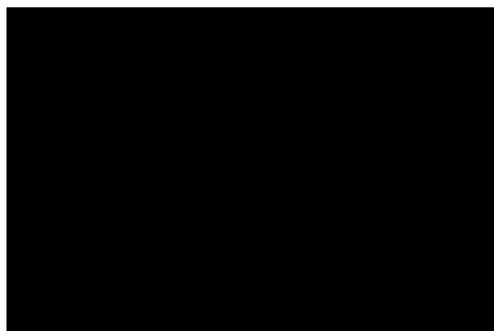


Charity Information

Charity Name

The Learning Tree Partnership (SCIO)

Trustees



Charity number

SC046044

Principal address

32-34 Guthrie Port
Arbroath
Angus
DD11 1RN



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Trustees Report

for the year ended 31 March 2025

The trustees are pleased to present their report together with the financial statements for the year ended 31 March 2025.

Structure, Governance and Management

Constitution

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 12 October 2015. It has a two-tier structure consisting of the Members and the Board of Trustees.

Appointment of trustees

Trustees are appointed in accordance with the constitution.

Charitable purposes

The organisation's purpose is the advancement of education for people with learning disabilities through:

- The provision of learning courses
- The operation of a retail outlet providing work skills training
- The provision of support and guidance towards employment, self-employment and social enterprise development

Activities

In the year under review, we continued to provide training to people with a learning disability. We carried out group training sessions and one-to-one training, with a focus on customer service. We also offered people the opportunity to undertake the ASDAN Employability qualification. Practical learning and training took part in our charity shop where learners were supported to take part in all aspects of working in a retail environment.

Achievements and Performance

During this year we supported over 50 people with a learning disability (our learners) with their training and with their volunteering roles in our book shop and training centre. Learners were supported in their training and volunteering by three staff members and 11 learning support volunteers. There was training held for new learners and Learning Support Volunteers throughout the year as well as online training for staff members.

Sales and customer footfall has remained steady despite extensive roadworks and road closures in our street which started in April 2024 and remained in place for the rest of our financial year.

From funds raised from The Kiltwalk in 2023, work was carried out on our kitchen area in August 2024 to make it accessible for everyone who attends The Learning Tree. This includes space under worktops for wheelchair users, pull out drawers replacing hard to access cupboards, mid-level fridge accessible to all. The design and finish of the kitchen was agreed with the people we support and all ideas considered.

We undertook a project looking at ways for people to move on from the Learning Tree and into opportunities, where appropriate. This has been successful at the first stage with the introduction of learning and progression training portfolios. The intention is to implement the training portfolio at the second stage of development in a learner's progression.

Various fundraising events were held through this financial year including several raffles, tombolas, a yearly bag pack at a local supermarket and a chocolate bingo. A local hotel hosted their monthly charity quiz night with proceeds coming to The Learning Tree.



Trustees Report, continued

We had a stall at a local nursery and garden centre open day event and gave talks at local groups raising awareness of The Learning Tree.

Financial Review

Income for the year totalled £107,643 (2024: £75,749) and expenditure was £89,750 (2024: £77,017), resulting in a surplus of £17,893 for the year. There was a surplus of £2,555 in unrestricted funds and a surplus of £15,338 relating to restricted funds.

This year our grant funding was up and income from shop sales also increased. Fundraising income was down because the fundraising from the Kiltwalk took place in the previous year. Costs were higher this year due to the kitchen refurbishment, two payments for ASDAN Membership (due to timing) and wages increases to ensure that all wages are paid at the Real Living Wage. All other costs remained at roughly the same level as the previous year.

Again, this year we received many very kind donations from various individuals, groups and organisations, all of which were gratefully received.

Unrestricted reserves at 31st March 2025 are £32,814 (2024: £30,259) (including designated funds of £5,000). Restricted reserves at 31st March 2025 are £32,162 (2024: £16,824).

Reserves policy

This Reserves Policy relates to our Unrestricted Funds only. At the end of the financial year our Unrestricted Funds balance was £27,814 (2024 - £24,642).

Designated or restricted funds are presented separately in our Annual Accounts on pages 8 and 9, respectively.

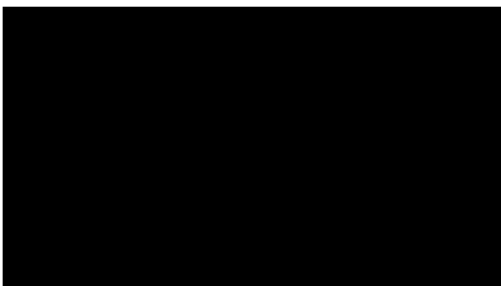
We intend to maintain our reserves at a level which is at least equivalent to three months core running costs. This will ensure that adequate funds are held to support any short-term shortfall in income, which will enable the organisation to continue to fulfil its obligations.

Plans for future period

We will put into practice our learning from the pilot project and will continue to review and develop pathways which will allow people to move on from The Learning Tree and achieve their personal goals.

We will continue to develop and publicise the book shop and build up this income generating element of the organisation.

Approved by the Trustees and signed on their behalf by:





Independent Examiner's Report to the Trustees of The Learning Tree Partnership (SCIO)

I report on the accounts of the charity for the year from 1 April 2024 to 31 March 2025 which are set out on pages 5 to 10.

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. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 2006 Accounts Regulations. 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.

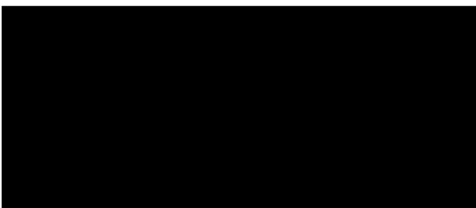
Independent examiner's statement

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
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

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.



Angus Accountancy Ltd
5a Dishlandtown Street
Arbroath
DD11 1QX

Date:

22/12/2025



Statement of Receipts and Payments for the year ended 31 March 2025

Receipts	Note	Unrestricted Funds	Restricted Funds	Year ended 31 March 2025	Year ended 31 March 2024
		£	£	£	£
Donations and legacies		7,369	-	7,369	3,185
Grants	4	8,500	54,688	63,188	30,250
Fundraising		2,776	116	2,892	11,117
Shop Sales		34,094	-	34,094	31,197
Other income		100	-	100	-
Total receipts		52,839	54,804	107,643	75,749
Payments					
Fundraising costs		1,762	-	1,762	1,828
Costs of charitable activities	5	46,494	41,254	87,748	74,949
Governance costs: Professional Fees		240	-	240	240
Total payments		48,496	41,254	89,750	77,017
Surplus/(Deficit) for the period		4,343	13,550	17,893	(1,268)
Transfers between funds		(1,788)	1,788	-	-
Surplus/(Deficit) for the period		2,555	15,338	17,893	(1,268)
Balance at 1 st April 2024		30,259	16,824	47,083	48,351
Balance at 31 st March 2025		32,814	32,162	64,976	47,083



**Statement of Balances
At 31 March 2025**

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Opening cash at bank and in hand	30,259	16,824	47,083	48,351
Surplus/(deficit) for the period	2,555	15,338	17,893	(1,268)
Closing cash at bank and in hand	<u>32,814</u>	<u>32,162</u>	<u>64,976</u>	<u>47,083</u>

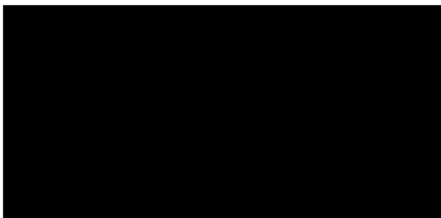
Cash at Bank and in Hand

	2025	2024
	£	£
Bank current account	64,465	46,546
Soldo account	155	194
eBay account	109	110
Cash in hand	247	233
	<u>64,976</u>	<u>47,083</u>

Liabilities

	2025	2024
	£	£
HMRC – PAYE/NIC	642	555
Independent Examination	240	240

Approved by the Trustees and signed on their behalf by:



Date: 22/12/2025.



**Notes to the accounts
for the period ended 31 March 2025**

1. Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the organisation.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3. Related party transactions

No remuneration was paid to the trustees or any connected persons during the period.

4. Grants received

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Impact Funding Partners	-	11,206	11,206	12,919
The National Lottery Community Fund	-	30,000	30,000	-
SCVO	-	-	-	7,800
Baily Thomas Charitable Fund	-	10,000	10,000	-
Scottish Midlands Co-op	-	500	500	-
Screwfix Foundation	-	2,982	2,982	-
The Robertson Trust	8,500	-	8,500	8,500
Co-op Local Community Fund	-	-	-	1,031
	8,500	54,688	63,188	30,250



5. Cost of charitable activities

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Wages, NI and pension	22,799	32,817	55,616	49,616
Staff expenses	-	-	-	-
Volunteer events	-	204	204	233
Membership fees	1,476	-	1,476	-
Rent of premises	12,000	-	12,000	12,700
Utilities	5,115	-	5,115	7,821
Rates	1,416	-	1,416	646
Insurance	895	-	895	840
Printing, postage and stationery	335	-	335	508
Fixtures, fittings and equipment	125	8,233	8,358	448
Repairs and maintenance	679	-	679	476
Software and website	108	-	108	125
Telephone and internet	878	-	878	807
Miscellaneous	668	-	668	729
	46,494	41,254	87,748	74,949

6. Unrestricted funds

	Opening balance	Incoming resources	Outgoing resources	Transfers	Closing balance
	£	£	£	£	£
General funds	24,642	52,839	(48,496)	(1,171)	27,814
Designated funds:					
Learning resources	617	-	-	(617)	-
Property costs	5,000	-	-	-	5,000
	30,259	52,839	(48,496)	(1,788)	32,814

Purposes of designated funds:

Learning resources -

contribution from grants received towards the cost of ASDAN materials, training and fees.

Property costs -

funds retained to meet future property repairs and maintenance costs.



7. Restricted funds

	Opening balance £	Incoming resources £	Outgoing resources £	Transfers £	Closing balance £
Awards for All Scotland	354	-	-	-	354
Impact Funding Partners	-	11,206	(12,480)	1,274	-
National Lottery Community Fund	-	30,000	(5,051)	-	24,949
Co-op Local Community Fund	798	-	(204)	-	594
Baily Thomas Charitable Fund	-	10,000	(8,784)	451	1,667
Glaxo SmithKline	136	-	-	-	136
Kiltwalk	7,915	116	(7,745)	-	286
Crowdfunding Campaign	1,194	-	-	-	1,194
SCVO – Community, Capacity and Resilience Fund	6,427	-	(6,502)	75	-
Scottish Midlands Co-op	-	500	(488)	(12)	-
Screwfix Foundation	-	2,982	-	-	2,982
	16,824	54,804	(41,254)	1,788	32,162

Purposes of restricted funds:

Awards for All Scotland -	to carry out a feasibility study, develop a business plan and deliver taster sessions.
Impact Funding Partners -	to employ a part-time support worker to further develop volunteering within the organisation.
National Lottery Community Fund -	to continue learning at The Learning Tree and contribute towards salary of Development Worker.
Co-op Local Community Fund -	to bring learners together for social events and training
Baily Thomas Charitable Fund -	towards employing a full-time development worker
GlaxoSmithKline -	to purchase marketing and publicity materials.
Kiltwalk -	fundraising to refurbish kitchen to make it more accessible
Crowdfunding Campaign -	towards property upkeep costs and clothing for volunteers
SCVO – Community Capacity & Resilience Fund -	pilot project to develop pathways to help people move on from The Learning Tree



Scottish Midlands Co-op -

to purchase kitchen equipment

Screwfix Foundation -

to renew windows and fire door to help with security and energy efficiency