



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

**Registered Charity No. SC046044**

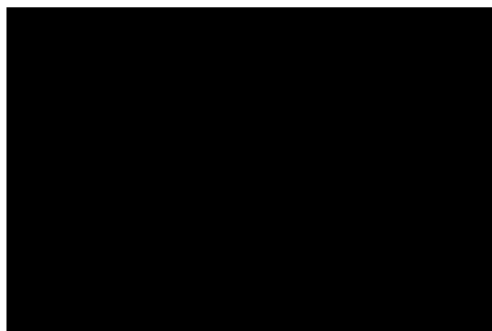


## Charity Information

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.



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### 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 31<sup>st</sup> March 2025 are £32,814 (2024: £30,259) (including designated funds of £5,000). Restricted reserves at 31<sup>st</sup> 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.

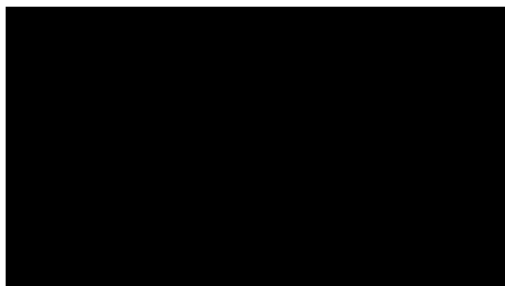
We intend to maintain our reserves at a level which is at least equivalent to three months core running costs. This will ensure that adequate funds are held to support any short-term shortfall in income, which will enable the organisation to continue to fulfil its obligations.

### 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:





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## 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<br>Funds | Restricted<br>Funds | Year ended<br>31 March<br>2025 | Year ended<br>31 March<br>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                            | -                              |
| <b>Total receipts</b>                        |      | <b>52,839</b>         | <b>54,804</b>       | <b>107,643</b>                 | <b>75,749</b>                  |
| <b>Payments</b>                              |      |                       |                     |                                |                                |
| Fundraising costs                            |      | 1,762                 | -                   | 1,762                          | 1,828                          |
| Costs of charitable activities               | 5    | 46,494                | 41,254              | 87,748                         | 74,949                         |
| Governance costs:<br>Professional Fees       |      | 240                   | -                   | 240                            | 240                            |
| <b>Total payments</b>                        |      | <b>48,496</b>         | <b>41,254</b>       | <b>89,750</b>                  | <b>77,017</b>                  |
| Surplus/(Deficit) for the period             |      | 4,343                 | 13,550              | 17,893                         | (1,268)                        |
| Transfers between funds                      |      | (1,788)               | 1,788               | -                              | -                              |
| <b>Surplus/(Deficit) for the period</b>      |      | <b>2,555</b>          | <b>15,338</b>       | <b>17,893</b>                  | <b>(1,268)</b>                 |
| <b>Balance at 1<sup>st</sup> April 2024</b>  |      | <b>30,259</b>         | <b>16,824</b>       | <b>47,083</b>                  | <b>48,351</b>                  |
| <b>Balance at 31<sup>st</sup> March 2025</b> |      | <b>32,814</b>         | <b>32,162</b>       | <b>64,976</b>                  | <b>47,083</b>                  |



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**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 | 32,814             | 32,162           | 64,976     | 47,083     |

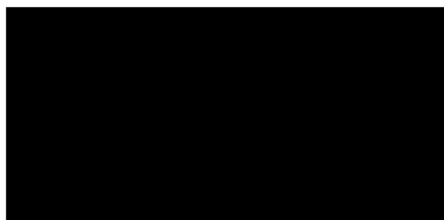
**Cash at Bank and in Hand**

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

**Liabilities**

|                         | 2025<br>£ | 2024<br>£ |
|-------------------------|-----------|-----------|
| HMRC – PAYE/NIC         | 642       | 555       |
| Independent Examination | 240       | 240       |

Approved by the Trustees and signed on their behalf by:



Date: 22/12/2025.





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**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<br>funds | Restricted<br>funds | Total<br>2025 | Total<br>2024 |
|--|-----------------------|---------------------|---------------|---------------|
|  | £                     | £                   | £             | £             |
| Impact Funding Partners                | -                     | 11,206              | 11,206        | 12,919        |
| The National Lottery Community<br>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         |
|  | <b>8,500</b>          | <b>54,688</b>       | <b>63,188</b> | <b>30,250</b> |



## 5. Cost of charitable activities

|                                  | Unrestricted<br>funds | Restricted<br>funds | Total<br>2025 | Total<br>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           |
|                                  | <b>46,494</b>         | <b>41,254</b>       | <b>87,748</b> | <b>74,949</b> |

## 6. Unrestricted funds

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

### 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<br>balance<br>£ | Incoming<br>resources<br>£ | Outgoing<br>resources<br>£ | Transfers<br>£ | Closing<br>balance<br>£ |
|--|-------------------------|----------------------------|----------------------------|----------------|-------------------------|
| 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                   |
|  | <b>16,824</b>           | <b>54,804</b>              | <b>(41,254)</b>            | <b>1,788</b>   | <b>32,162</b>           |

### 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                |



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Scottish Midlands Co-op -

to purchase kitchen equipment

Screwfix Foundation -

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