

Registered Charity number: SC048524

POLDRATE ARTS AND CRAFTS CENTRE SCIO

ANNUAL REPORT AND ACCOUNTS

for the year ended 31 July 2025



**POLDRATE ARTS AND CRAFTS CENTRE SCIO
YEAR ENDED 31 JULY 2025
ANNUAL REPORT OF THE TRUSTEES**

The trustees present the report and accounts of the Poldrate Arts and Crafts Centre SCIO (PACC) for the year ended 31 July 2025.

The accounts comply with the requirements of the Charities and Trustee Investment (Scotland) 2005 Act, the Charities Accounts (Scotland) Regulations 2006 and the charity's governing document.

Charity recognition

Poldrate Arts and Crafts Centre SCIO is registered with the Office of the Scottish Charity Regulator (OSCR) as a charity and is recorded on the list of Scottish Charities.

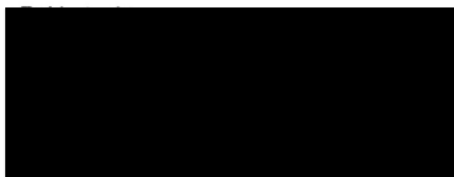
Registered Charity number

SC048524

Legal and charitable status

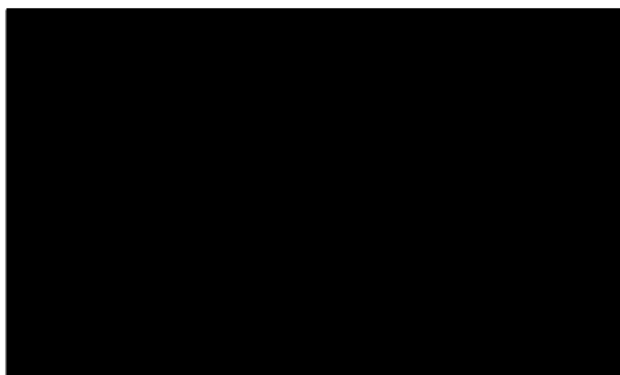
The charity was established as a Scottish Charitable Incorporated Organisation on 5 July 2018. The charity was previously an unincorporated association (SC037398).

Principal address



Trustees

The trustees serving throughout the period to the date of this report are as follows:



Independent Examiner



Bank

Virgin Money
7 Gold Street
Northampton
NN1 1EN

**POLDRATE ARTS AND CRAFTS CENTRE SCIO
YEAR ENDED 31 JULY 2025
ANNUAL REPORT OF THE TRUSTEES**

Recruitment and appointment of trustees

All of the Centre's trustees are appointed or reappointed by the members at the annual general meeting which is held in October/November each year.

Governing document

The Centre is a charitable body and its purpose and administration arrangements are set out in the constitution.

Charitable Purposes

The purposes, as recorded in the constitution, are to promote and encourage the study, practice and knowledge of the visual arts in East Lothian.

Activities and Achievements

The Trustees are pleased to report that this has been another very successful year for the organisation with membership numbers up to around 350 and many classes being completely full.

We held a very well supported and attended Members' exhibition at Easter with over 200 high quality entries filling the gallery space on the top floor of the Granary building. Unusually one of the judges winning choices, "Banana having an existential crisis", was also the visitor's choice winner.

We held two talks this year by [REDACTED] on "Medieval Art & Craft in Scotland" and [REDACTED] on "Scottish Landscape Painters in the 19th century"

Weekend workshops were also held in painting and printmaking.

We have been considering for a while whether we could make more use of the spaces available to us particularly in subjects of very high demand. Over the summer break in 2025 we have run a masterclass in pottery throwing and a workshop and a six week class for pottery beginners.

Membership

In 2024/25 there were 350 paying members along with 15 tutor members and 5 life members. Membership costs £15 per year and this contributes to some of the core costs of running PACC. This represents a slight increase in numbers of paying members from 322 in 2023/24.

Donated facilities

PACC occupies premises in the Elizabeth Hamilton Buildings, Haddington, owned by The Lamp of Lothian Trust which we use rent free. PACC makes a donation towards the cost of utilities and the upkeep of the building. The Lamp of Lothian Board of Trustees continues to upgrade and improve the facilities of the Poldrate buildings and to provide support to all the users of the buildings. The PACC Committee is very grateful for this support.

Reserves

The Trustees believe that it is appropriate for PACC to maintain a level of reserves sufficient to allow it to cope with changes in demand for its activities, to meet any unforeseen expenditure and to provide resources to replace major items of equipment such as kilns.

There was an excess of receipts over expenditure of £10,354 (2023/24 £6,833). This includes advance receipts of around £2,000 for the summer workshops held in August.

At 31 July 2025 there were unrestricted reserves of £55,136 of which £9,475 are earmarked towards the cost of repairing and replacing kilns. During the year we replaced the small glass kiln and continue to replace other equipment on an ongoing basis.

Winding up of unincorporated charity

Following the closure of the bank account of the unincorporated charity and the balance transfer to a new account for the SCIO the Trustees applied to OSCR to have the unincorporated charity removed from the register of Scottish charities. The unincorporated charity was removed from the register on 20 February 2024 and all assets of the old charity are now owned by the SCIO.

Approved by the trustees and signed on their behalf by :-

[REDACTED]
Chair

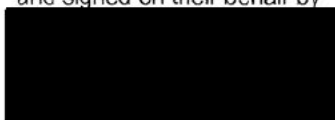
06 November 2025 [REDACTED]

POLDRATE ARTS AND CRAFTS CENTRE SCIO
YEAR ENDED 31 JULY 2025
STATEMENT OF RECEIPTS AND PAYMENTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Incoming resources				
Membership subscriptions	5,250		5,250	4,830
Classes, self help groups and workshops	71,765		71,765	72,174
Materials and kiln firing	574		574	712
Room hire	0		0	0
Exhibitions	654		654	711
Donations	267		267	0
Grants	0		0	1,000
Miscellaneous income	2		2	415
Bank interest	0		0	0
Total receipts	78,512	0	78,512	79,842
Resources expended				
Costs of classes and workshops	41,288		41,288	44,719
Exhibitions	245		245	481
Materials	4,974		4,974	5,909
Fundraising	0		0	0
Advertising	0		0	0
Printing, stationery and postage	357		357	333
Computer and website costs	1,434		1,434	1,128
Insurance	1,116		1,116	1,082
Cleaning	3,867		3,867	1,264
Equipment purchases	2,050		2,050	5,956
Repairs and maintenance	0		0	67
Miscellaneous	319		319	287
Independent examination	588		588	576
Bank charges	1,420		1,420	1,207
Donation - Lamp of Lothian	10,500		10,500	10,000
Total payments	68,158	-	68,158	73,009
Surplus/(deficit) for the period	10,354	-	10,354	6,833
Reconciliation of Funds				
Total funds brought forward	44,782		44,782	37,949
Total funds carried forward	55,136	-	55,136	44,782

Approved by the Trustees on 06 November 2025

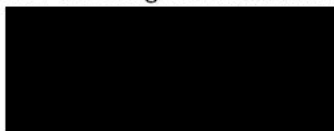
and signed on their behalf by



POLDRATE ARTS AND CRAFTS CENTRE SCIO
STATEMENT OF BALANCES
31 JULY 2025

	Total Funds 31/07/2025 £	Total Funds 31/07/2024 £
Bank and Cash In Hand		
Opening balance	44,782	37,949
(Deficit)/Surplus for Year	10,354	6,833
Closing balance	55,136	44,782
Represented by:		
Bank balances (Note 3)	51,916	40,291
Paypal Account	3,220	4,491
	55,136	44,782
Reserves		
Unrestricted Income funds	55,136	44,782
Restricted Income Funds	0	0
Closing balances (Note 4)	55,136	44,782
Other assets	31/07/2025 £	31/07/2024 £
Pottery Kilns	1,500	1,500
Glass Kilns	2,250	1,250
Total	3,750	2,750

The financial statements were approved by the Board of Trustees on 06 November 2025
and were signed on its behalf by:



POLDRATE ARTS AND CRAFTS CENTRE SCIO
NOTES TO THE ACCOUNTS
YEAR ENDED 31 JULY 2025

1. Basis of preparation

The accounts have been prepared on a receipts and payments basis.

The accounts for the prior year were prepared in accordance with the principles of merger accounting.

Following the removal of the unincorporated charity from the Scottish Charity register on 20 February 2024 all assets are now wholly owned by the SCIO and merger accounting no longer applies.

2. Trustee remuneration and expenses

The SCIO's insurance policy includes Trustee Indemnity Insurance for all its trustees. No other remuneration was paid to the trustees in their role as trustees. Three trustees who served during the year were also class tutors, who receive the same rates as all other tutors and received £5,136 in total.

3. Analysis of bank balances

The bank balances at 31 July 2025 are analysed as:

	£
PACC SCIO	55,136
PACC (unincorporated body)	-
	<u>55,136</u>

4. Analysis of total balances

Total balances at 31 July, all of which are unrestricted, are:

	31/07/2025	31/07/2024
	£	£
PACC SCIO	55,136	44,782
PACC (unincorporated body)	-	-
	<u>55,136</u>	<u>44,782</u>

5. Restricted funds

A grant of £1,000 was received from the East Lothian Council Common Good Fund in 2023/24 towards the purchase of new weaving looms. All of the grant was spent in that year.

Independent Examiner's Report to the Trustees of Poldrate Arts and Crafts Centre SCIO

Registered Charity Number SC048524

I report on the accounts of the charity for the year ended 31 July 2025 which are set out on pages 1-5

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) 2005 Act 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.

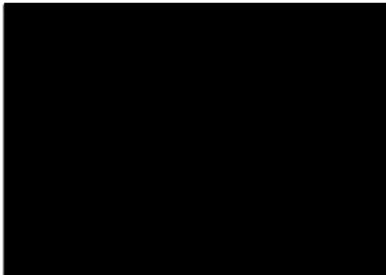
Basis of independent examiner's statement

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.



06 November 2025