

Registered Charity number: SC048524

POLDRATE ARTS AND CRAFTS CENTRE SCIO

ANNUAL REPORT AND ACCOUNTS

for the year ended 31 July 2020

Hazel Lauder CA
1 St Colme Street
EDINBURGH
EH3 6AA

**POLDRATE ARTS AND CRAFTS CENTRE SCIO
YEAR ENDED 31 JULY 2020
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 2020.

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

Poldrate Granary
The Elizabeth Hamilton Buildings
Poldrate
Haddington
East Lothian
EH41 4DA

Trustees

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

Judith Dunkerley (Chairperson)
Russell Frith (Treasurer)
David Morris
Lorraine Thomson (to 09.11.19)
Isabella Hodge (to 09.11.19)
Mary Frith
Fiona Maher (to 01.03.20)
Annie Bruchner
Jozef Zawinski (to 04.09.20)
David Petrie
Frida Bleakley (from 09.11.19)
Grazyna Fremi-Hamilton (from 09.11.19)
Vicki Smith (from 09.11.19 to 09.09.20)
Wendy Dawson-Young (from 09.11.19 to 04.09.20)
Diana Heriot (from 09.01.20 to 07.09.20)

Independent Examiner

Hazel Lauder CA
1 St Colme Street
EDINBURGH
EH3 6AA

Bank

Bank of Scotland
44 Court Street
Haddington
East Lothian
EH41 3NP

**POLDRATE ARTS AND CRAFTS CENTRE SCIO
YEAR ENDED 31 JULY 2020
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

During the first two terms we continued to attract good numbers of students in many of our established classes. The number of taught hours remained very healthy with multiple classes in many subjects including five pottery classes.

In the Autumn 2019 we again ran a series of Life Drawing classes for final year art students from the three secondary schools in East Lothian with the cooperation of the staff at Knox Academy.

Multiple classes also ran in upholstery, painting, fused glass, printing, basketmaking and weaving.

Due to the COVID-19 pandemic our buildings closed at the end of the second term in March and we were therefore unable to hold our much looked forward to Annual Members' Exhibition over the Easter break.

We were also unable to offer any classes during term 3 although some classes have kept in touch using technology to share ideas, ask questions and show work done at home.

We are looking forward to restarting face to face classes when this can be done safely in accordance with government guidelines but our buildings and room shapes will not always make this easy. In the meantime a small number of tutors are providing some online classes where this works for them and for the subject.

Membership

There were some 263 paying members during the year (2018/19 275) together with 13 tutor members and 6 life members.

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 upkeep of the building.

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 expenditure over receipts of £5,096 (2018/19 - surplus of £4,106). This was due to the impact of COVID-19 on term 3 and expenditure on new equipment during the year.

At 31 July 2020 there were unrestricted reserves of £24,441 of which £6,400 are earmarked towards the cost of replacing kilns.

Winding up of unincorporated charity

OSCR has consented to the winding up of the previous unincorporated charity from 18 October 2019 following which the bank account will be transferred to the SCIO and the old charity will be removed from the register of Scottish charities.

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

Judith Dunkerley
Chair
08 October 2020

**POLDRATE ARTS AND CRAFTS CENTRE SCIO
YEAR ENDED 31 JULY 2020
STATEMENT OF RECEIPTS AND PAYMENTS**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Incoming resources				
Membership subscriptions	3,945		3,945	4,125
Adult classes, self help groups and workshops	40,389		40,389	53,999
Materials and kiln firing	604		604	729
Room hire	0		0	250
Exhibitions	380		380	563
Donations	0		0	144
Miscellaneous income	100		100	194
Bank interest	36		36	33
Total receipts	<u>45,454</u>	-	<u>45,454</u>	<u>60,037</u>
Resources expended				
Costs of classes and workshops	33,307		33,307	37,159
Exhibitions	495		495	357
Materials	1,930		1,930	3,423
Fundraising	0		0	0
Advertising	48		48	53
Printing, stationery and postage	450		450	939
Computer and website costs	107		107	94
Water charges	0		0	120
Heat and light	6,780		6,780	6,078
Insurance	828		828	825
Cleaning	887		887	1,645
Equipment purchases	3,085		3,085	1,340
Repairs and maintenance	37		37	248
Miscellaneous	333		333	837
Independent examination	480		480	474
Bank charges	583		583	839
Donation - Lamp of Lothian	1,200		1,200	1,500
Total payments	<u>50,550</u>	-	<u>50,550</u>	<u>55,931</u>
Surplus/(deficit) for the period	-5,096	0	-5,096	4,106
Reconciliation of Funds				
Total funds brought forward	29,537		29,537	25,431
Total funds carried forward	<u>24,441</u>	<u>0</u>	<u>24,441</u>	<u>29,537</u>

Approved by the Trustees on 8 October 2020

and signed on their behalf by

Russell Frith (Treasurer)

**POLDRATE ARTS AND CRAFTS CENTRE SCIO
STATEMENT OF BALANCES
31 JULY 2020**

	Total Funds 31/07/2020 £	Total Funds 31/07/2019 £
Bank and Cash In Hand		(Note 1)
Opening balance	29,537	25,431
(Deficit)/Surplus for Year	-5,096	4,106
Closing balance	<u>24,441</u>	<u>29,537</u>
Represented by:		
Bank balances (Note 3)	23,436	29,377
Paypal Account	<u>1,005</u>	<u>160</u>
	24,441	29,537
Reserves		
Unrestricted Income funds	24,441	29,537
Restricted Income Funds	0	0
Closing balances (Note 4)	<u><u>24,441</u></u>	<u><u>29,537</u></u>
	31/07/2020	31/07/2019
Other assets	£	£
Pottery Kiln	1,500	2,319
Glass Kiln	1,250	2,194
Total	<u><u>2,750</u></u>	<u><u>4,513</u></u>

The financial statements were approved by the Board of Trustees on 8 October 2020 and were signed on its behalf by:

Russell Frith - Treasurer

**POLDRATE ARTS AND CRAFTS CENTRE SCIO
NOTES TO THE ACCOUNTS
YEAR ENDED 31 JULY 2020**

1. Basis of preparation

The accounts have been prepared on a receipts and payments basis. They are prepared using the principles of merger accounting as applied to receipts and payments accounts so as to present the transactions and balances of the SCIO and its predecessor unincorporated body as one.

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 are also class tutors, who receive the same rates as all other tutors, one of whom also undertook some administrative work. In total the three trustees received £4,381.

3. Analysis of bank balances

The bank balances at 31 July 2020 are analysed as:

	£
PACC SCIO	2,524
PACC (unincorporated body)	<u>20,912</u>
	<u>23,436</u>

4. Analysis of total balances

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

	31-Jul-20	31-Jul-19
	£	£
PACC SCIO	3,529	8,625
PACC (unincorporated body)	<u>20,912</u>	<u>20,912</u>
	<u>24,441</u>	<u>29,537</u>

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 2020 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.

Hazel Lauder CA
Chartered Accountant
1 St Colme Street
EDINBURGH
EH3 6AA

09 October 2020