

Registered Charity number: SC048524

**POLDRATE ARTS AND CRAFTS CENTRE SCIO**

**ANNUAL REPORT AND ACCOUNTS**

**for the year ended 31 July 2021**

Hazel Lauder CA  
1 St Colme Street  
EDINBURGH  
EH3 6AA

**POLDRATE ARTS AND CRAFTS CENTRE SCIO  
YEAR ENDED 31 JULY 2021  
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 2021.

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  
Mary Frith  
Annie Bruchner  
Jozef Zawinski (to 04.09.20)  
David Petrie  
Frida Bleakley  
Grazyna Fremi-Hamilton  
Vicki Smith (to 09.09.20)  
Wendy Dawson-Young (to 04.09.20)  
Diana Heriot (to 07.09.20)  
Victoria Murray (from 29.10.20)

**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 2021  
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**

Due to the COVID-19 pandemic our buildings closed in March 2020 and we were unable to offer any classes in the summer term that year. We explored the possibility of moving entirely online from September 2020 but for some subjects such as pottery that would not have been a realistic approach and we were also aware that the social aspects of the classes were important to many members.

Over the autumn and winter we did run a small number of online classes in painting and weaving which were appreciated by those who took part. After some COVID restrictions were relaxed, in June we offered a limited number of classes with smaller class sizes for a few weeks to test out operating in the new environment.

These were successful and with further relaxation of restrictions we were very happy to have been able to offer a wide range of classes and self help groups for the autumn 2021 term with precautions in place to keep everyone safe. We were unable to run our Annual Members Exhibition in spring 2020 and instead set up an online exhibition for members to display work they had created before or during lockdown.

Having been closed for more than twelve months it does focus on the additional contribution that PACC makes to the local community over and above fulfilling the stated objectives in supporting the arts. Currently PACC contributes a part-time income to fifteen households in the local area with its payment to the tutors. With over half of the membership being over 60 years of age the centre provides an important social contact for this age group. And this interaction of all age groups is a key part of the success of this organisation. There have been many comments from the membership on how they have missed their classes and working groups, and how pleased everyone is to be back in the buildings and meeting together.

**Membership**

In 2019/20 there were 263 paying members along with 13 tutor members and 6 life members. Membership usually costs £15 per year but with the agreement of members at the 2020 Annual General Meeting this was reduced to £0 for the 2020/21 year and so all existing members were offered free membership for the year. We would like to thank those members who voluntarily continued to pay for their membership in 2020/21.

**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.

The Lamp of Lothian Board of Trustees has upgraded and improved the facilities of the Poldrate buildings over the last few years providing a new and more efficient LED lighting system, significant improvements to the insulation of the buildings, and maintaining the buildings to a high standard, and have given support to all the activities of the organisation. 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 expenditure over receipts of £4,932 (2019/20 - excess of £5,096). This was due to the impact of COVID-19 and the need to maintain some utilities in the buildings.

At 31 July 2021 there were unrestricted reserves of £19,509 of which £6,400 are earmarked towards the cost of replacing kilns.

(cont)

**POLDRATE ARTS AND CRAFTS CENTRE SCIO  
YEAR ENDED 31 JULY 2021  
ANNUAL REPORT OF THE TRUSTEES**

**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  
09 November 2021

**POLDRATE ARTS AND CRAFTS CENTRE SCIO  
YEAR ENDED 31 JULY 2021  
STATEMENT OF RECEIPTS AND PAYMENTS**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>Incoming resources</b>				
Membership subscriptions	765		765	3,945
Adult classes, self help groups and workshops	3,230		3,230	40,389
Materials and kiln firing	94		94	604
Room hire	0		0	0
Exhibitions	0		0	380
Donations	0		0	0
Miscellaneous income	0		0	100
Bank interest	33		33	36
Total receipts	4,122	-	4,122	45,454
<b>Resources expended</b>				
Costs of classes and workshops	2,750		2,750	33,307
Exhibitions	0		0	495
Materials	487		487	1,930
Fundraising	0		0	0
Advertising	0		0	48
Printing, stationery and postage	28		28	450
Computer and website costs	621		621	107
Water charges	0		0	0
Heat and light	2,732		2,732	6,780
Insurance	831		831	828
Cleaning	193		193	887
Equipment purchases	775		775	3,085
Repairs and maintenance	0		0	37
Miscellaneous	51		51	333
Independent examination	504		504	480
Bank charges	82		82	583
Donation - Lamp of Lothian	0		0	1,200
Total payments	9,054	-	9,054	50,550
Surplus/(deficit) for the period	-4,932	0	-4,932	-5,096
<b>Reconciliation of Funds</b>				
Total funds brought forward	24,441		24,441	29,537
Total funds carried forward	19,509	0	19,509	24,441

Approved by the Trustees on [] November 2021

and signed on their behalf by

Russell Frith (Treasurer)

**POLDRATE ARTS AND CRAFTS CENTRE SCIO  
STATEMENT OF BALANCES  
31 JULY 2021**

	<b>Total Funds 31/07/2021 £</b>	<b>Total Funds 31/07/2020 £</b>
<b>Bank and Cash In Hand</b>		(Note 1)
Opening balance	24,441	29,537
(Deficit)/Surplus for Year	-4,932	-5,096
Closing balance	19,509	24,441
Represented by:		
Bank balances ( Note 3)	16,472	23,436
Paypal Account	3,037	1,005
	19,509	24,441
<b>Reserves</b>		
Unrestricted Income funds	19,509	24,441
Restricted Income Funds	0	0
Closing balances (Note 4)	19,509	24,441
	<b>31/07/2021</b>	<b>31/07/2020</b>
<b>Other assets</b>	<b>£</b>	<b>£</b>
Pottery Kiln	1,500	1,500
Glass Kiln	1,250	1,250
Total	2,750	2,750

The financial statements were approved by the Board of Trustees on 9 November 2021 and were signed on its behalf by:

Russell Frith - Treasurer

**POLDRATE ARTS AND CRAFTS CENTRE SCIO  
NOTES TO THE ACCOUNTS  
YEAR ENDED 31 JULY 2021**

**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. One trustee is also a class tutor, who receives the same rates as all other tutors and received £252.

**3. Analysis of bank balances**

The bank balances at 31 July 2021 are analysed as:

	£	
PACC SCIO	-	
PACC (unincorporated body)	19,509	
	<u>19,509</u>	

**4. Analysis of total balances**

Total balances at 31 July, all of which are unrestricted,	31-Jul-21	31-Jul-20
	£	£
PACC SCIO	-	3,529
PACC (unincorporated body)	19,509	20,912
	<u>19,509</u>	<u>24,441</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 2021 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 November 2021