

Registered Charity number: SC048524

**POLDRATE ARTS AND CRAFTS CENTRE SCIO**

**ANNUAL REPORT AND ACCOUNTS**

**for the year ended 31 July 2022**

Hazel Lauder CA  
1 St Colme Street  
EDINBURGH  
EH3 6AA

**POLDRATE ARTS AND CRAFTS CENTRE SCIO  
YEAR ENDED 31 JULY 2022  
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 2022.

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:

Victoria Murray (from 29.10.20)(Chair from 24.05.22)  
Judith Dunkerley (Chair to 24.05.22) (member to 30.06.22)  
Russell Frith (Treasurer)  
David Morris  
Mary Frith  
Annie Bruchner  
David Petrie (to 09.11.21)  
Frida Bleakley  
Grazyna Fremi-Hamilton  
Lyndsay Fergus (from 06.12.21)

**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 2022  
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**

Following a successful trial of live classes in June 2021 we were able to return to offering a full programme of classes and self help groups from September 2021. We were pleased to see the degree of enthusiasm for a return to live classes and many of our classes have been full throughout the year. It is clear from talking to members that the social aspects of attending PACC were very important to them.

We were also able to return to holding our annual Members' Exhibition at Easter and the third floor gallery space was filled with around 200 high quality entries.

The last year was largely a year of rebuilding following the pandemic but even so we were able to welcome new tutors in printmaking, basketmaking and weaving and to offer a couple of very successful weekend painting and drawing workshops.

Looking forward we are offering a new class in portrait painting and further weekend workshops.

**Membership**

In 2021/22 there were 284 paying members along with 13 tutor members and 6 life members. Membership costs £15 per year and this contributes to some of the core costs of running PACC. This represents a return to pre-pandemic numbers of members.

**Donated facilities**

PACC occupies premises in the Elizabeth Hamilton Buildings, Haddington, owned by The Lamp of Lothian Trust which we use rent free. Since 2021 the Lamp also pay for utilities. 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 over the last few years have provided a new and more efficient LED lighting system, significant improvements to the insulation of the buildings, 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 receipts over expenditure of £5,376 (2020/21 - deficit of £4,932). This has enabled us to rebuild reserves back closer to their pre-pandemic levels.

At 31 July 2022 there were unrestricted reserves of £24,885 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 and once the bank account has been transferred to the SCIO, the old charity will be removed from the register of Scottish charities.

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

Victoria Murray  
Chair  
15 November 2022

**POLDRATE ARTS AND CRAFTS CENTRE SCIO  
YEAR ENDED 31 JULY 2022  
STATEMENT OF RECEIPTS AND PAYMENTS**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>Incoming resources</b>				
Membership subscriptions	2,746		2,746	765
Adult classes, self help groups and workshops	57,481		57,481	3,230
Materials and kiln firing	583		583	94
Room hire	270		270	0
Exhibitions	363		363	0
Donations	67		67	0
Miscellaneous income	50		50	0
Bank interest	0		0	33
Total receipts	<u>61,560</u>	-	<u>61,560</u>	<u>4,122</u>
<b>Resources expended</b>				
Costs of classes and workshops	37,348		37,348	2,750
Exhibitions	192		192	0
Materials	3,324		3,324	487
Fundraising	0		0	0
Advertising	0		0	0
Printing, stationery and postage	605		605	28
Computer and website costs	1,045		1,045	621
Water charges	0		0	0
Heat and light	0		0	2,732
Insurance	899		899	831
Cleaning	893		893	193
Equipment purchases	2,546		2,546	775
Repairs and maintenance	342		342	0
Miscellaneous	0		0	51
Independent examination	504		504	504
Bank charges	986		986	82
Donation - Lamp of Lothian	7,500		7,500	0
Total payments	<u>56,184</u>	-	<u>56,184</u>	<u>9,054</u>
Surplus/(deficit) for the period	5,376	0	5,376	-4,932
<b>Reconciliation of Funds</b>				
Total funds brought forward	19,509		19,509	24,441
Total funds carried forward	<u>24,885</u>	0	<u>24,885</u>	<u>19,509</u>

Approved by the Trustees on 15 November 2022

and signed on their behalf by

Russell Frith (Treasurer)

**POLDRATE ARTS AND CRAFTS CENTRE SCIO  
STATEMENT OF BALANCES  
31 JULY 2022**

	<b>Total Funds 31/07/2022 £</b>	<b>Total Funds 31/07/2021 £</b>
<b>Bank and Cash In Hand</b>		(Note 1)
Opening balance	19,509	24,441
(Deficit)/Surplus for Year	5,376	-4,932
Closing balance	<u>24,885</u>	<u>19,509</u>
Represented by:		
Bank balances ( Note 3)	19,102	16,472
Paypal Account	<u>5,783</u>	<u>3,037</u>
	<u>24,885</u>	<u>19,509</u>
<b>Reserves</b>		
Unrestricted Income funds	24,885	24,441
Restricted Income Funds	0	0
Closing balances (Note 4)	<u>24,885</u>	<u>24,441</u>
	<b>31/07/2022</b>	<b>31/07/2021</b>
<b>Other assets</b>	<b>£</b>	<b>£</b>
Pottery Kiln	1,500	1,500
Glass Kiln	1,250	1,250
Total	<u>2,750</u>	<u>2,750</u>

The financial statements were approved by the Board of Trustees on 15 November 2022 and were signed on its behalf by:

Russell Frith - Treasurer

**POLDRATE ARTS AND CRAFTS CENTRE SCIO  
 NOTES TO THE ACCOUNTS  
 YEAR ENDED 31 JULY 2022**

**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. Two trustees are also class tutors, who receives the same rate as all other tutors and received £4,986 in total.

**3. Analysis of bank balances**

The bank balances at 31 July 2022 are analysed as:

	£
PACC SCIO	5,376
PACC (unincorporated body)	19,509
	<u>24,885</u>

**4. Analysis of total balances**

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

	31-Jul-22	31-Jul-21
	£	£
PACC SCIO	5,376	-
PACC (unincorporated body)	19,509	19,509
	<u>24,885</u>	<u>19,509</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 2022 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

15 November 2022