Registered Charity number: SC048524

POLDRATE ARTS AND CRAFTS CENTRE SCIO

ANNUAL REPORT AND ACCOUNTS

for the year ended 31 July 2026

Hazel Lauder CA
1 St Colme Street
EDINBURGH
EH3 6AA

POLDRATE ARTS AND CRAFTS CENTRE SCIO
YEAR ENDED 31 JULY 2026
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 2026.
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 Organisationn 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 (Chair)
Russell Frith (Treasurer)
David Morris
Mary Frith (to 30/04/2026)
Frida Bleakley
Grazyna Fremi-Hamilton (to 13/11/2025)
Sarah Sutherland
Helen Donaghue
Gloria Ruffell (to 26/02/2026)
John Bodger (from 13/11/2025)
Catharine George (from 13/11/2025)
Sandra Gee (from 26/02/2026)
Joan Johnson (from 26/02/2026)

Independent Examiner

Hazel Lauder CA
1 St Colme Street
EDINBURGH
EH3 6AA

Bank

Virgin Money
7 Gold Street
Northampton
NN1 1EN

POLDRATE ARTS AND CRAFTS CENTRE SCIO
YEAR ENDED 31 JULY 2026
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.

We held two talks this year by Dr Andrew Watson on "Painting in winter in France & Scotland 1860-1980" and by Anna Liebman on "Basketry, willow growing and the state of basketmaking in the UK".

In 2025 we started holding pottery workshops over the summer break and have continued this in 2026 with both classes and workshops. We also held workshops in painting and wire wrapping.

In May 2026 we were pleased to work with Haddstock to hold an exhibition in the Granary as part of the Haddstock Festival. This attracted visitors, some of whom, had not previously known about PACC.

Membership
In 2025/26 there were 353 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 350 in 2024/25.

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 £4,763 (2024/25 £10,354). This includes advance receipts for the summer workshops held in July/August offset by the payments for the summer 2025 workshops.

At 31 July 2026 there were unrestricted reserves of £59,899 of which £9,844 are earmarked towards the cost of repairing and replacing kilns. During the year we replaced two pottery wheels and continue to replace other equipment on an ongoing basis.

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

Victoria Murray
Chair
06 October 2026

POLDRATE ARTS AND CRAFTS CENTRE SCIO
YEAR ENDED 31 JULY 2026
STATEMENT OF RECEIPTS AND PAYMENTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Total Funds 2025 £
Incoming resources				
Membership subscriptions	5,295		5,295	5,250
Classes, self help groups and workshops	78,942		78,942	71,765
Materials and kiln firing	800		800	574
Room hire	150		150	0
Exhibitions	885		885	510
Donations	450		450	267
Grants	0		0	0
Miscellaneous income	158		158	2
Bank interest	154		154	0
Total receipts	86,834	-	86,834	78,368
Resources expended				
Costs of classes and workshops	48,030		48,030	41,288
Exhibitions	312		312	101
Materials	6,468		6,468	4,974
Fundraising	0		0	0
Advertising	0		0	0
Printing, stationery and postage	325		325	357
Computer and website costs	1,549		1,549	1,434
Insurance	1,166		1,166	1,116
Cleaning	4,095		4,095	3,867
Equipment purchases	6,117		6,117	2,050
Repairs and maintenance	84		84	0
Miscellaneous	555		555	319
Independent examination	588		588	588
Bank charges	1,782		1,782	1,420
Donation - Lamp of Lothian	11,000		11,000	10,500
Total payments	82,071	-	82,071	68,014
Surplus/(deficit) for the period	4,763	-	4,763	10,354
Reconciliation of Funds				
Total funds brought forward	55,136		55,136	44,782
Total funds carried forward	59,899	-	59,899	55,136

Approved by the Trustees on 06 October 2026

and signed on their behalf by

RAJ Frith

Russell Frith (Treasurer)

POLDRATE ARTS AND CRAFTS CENTRE SCIO
STATEMENT OF BALANCES
31 JULY 2026

	Total Funds 31/07/2026 £	Total Funds 31/07/2025 £
Bank and Cash In Hand		
Opening balance	55,136	44,782
(Deficit)/Surplus for Year	4,763	10,354
Closing balance	59,899	55,136
Represented by:		
Bank balances	57,110	51,916
Paypal Account	2,789	3,220
	59,899	55,136
Reserves		
Unrestricted Income funds	59,899	55,136
Restricted Income Funds	-	-
Closing balances	59,899	55,136

Other assets	**31/07/2026** £	**31/07/2025** £
Pottery Kilns	1,500	1,500
Glass Kilns	2,000	2,250
Total	3,500	3,750

The financial statements were approved by the Board of Trustees on 06 October 2026 and were signed on its behalf by:

R A J Frith

Russell Frith - Treasurer

POLDRATE ARTS AND CRAFTS CENTRE SCIO
NOTES TO THE ACCOUNTS
YEAR ENDED 31 JULY 2026

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. Two trustees who served during the year were also class tutors, who receive the same rates as all other tutors and received £4,220 in total.

3. Restricted funds
There were no restricted funds at 31 July 2026 nor at 31 July 2025.

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 2026 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 A Lauder

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

06 October 2026