

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	12	2024	To	30	11	2025

Reference and administration details

Charity name	PEAR TREE POTTERY
Other names charity is known by	
Registered charity number	SC046345
Charity's principal address	SPROUSTON
	SCOTTISH BORDERS
	Postcode TD5 8HP

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Hazel Morris	Vice Treasurer		Pear Tree Pottery members
2	Margaret McDougall	Vice Chairperson		Pear Tree Pottery members
3	Hilary Burns	Secretary	From 18/10/2025	Pear Tree Pottery members
4	Karen Smith	Vice Secretary	From 18/10/2025	Pear Tree Pottery members
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
Elaine Kerr	To 18/10/2025

Structure, governance and management

Type of governing document

Pear Tree Pottery is an unincorporated charity governed by its constitution.

Trustee recruitment and appointment

Trustees are reviewed and appointed on an annual basis at the AGM.

The Trustees are supported by a management committee. The management committee members are also reviewed and appointed on an annual basis at the AGM.

Objectives and activities

Charitable purposes

Pear Tree Pottery is non-profit-distributing voluntary organisation which aims to provide a community pottery for the general public.

Summary of the main activities in relation to these objects

- To advance the art of ceramic design and making.
- To advance the education of the public in ceramic making and design.
- To provide recreational activities which will improve the conditions of life for those taking part.

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Achievements and performance

Summary of the main achievements of the charity during the financial period

- The reorganisation of the management structure to allow payments to our assistants.
- Improvements have been made to electrical wiring and lighting.
- Reorganisation and the addition of further shelving to allow better use of the pottery studio spaces.
- A third wheel was also purchased to cater for increased usage.

Financial review

Brief statement of the charity's policy on reserves

Given its size, the charity does not hold substantial reserves, but aims to maintain an appropriate level to allow it to continue its work.

Details of any deficit

A deficit of £1,434.22 has been identified in the past year, mainly due to the payment of assistants. We have addressed this by increasing both membership and weekly fees. Volunteers from the management committee are also undertaking the running of the pottery for one day per month.

Donated facilities and services (if any)

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Other optional information

The Trustees and management committee have become aware of a compliance oversight relating to the board structure and Trustee remuneration policy. This is being addressed by the Trustees and management committee and will be rectified as soon as possible.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s) <i>OSCR will accept digital or typed signatures</i>	<i>M McDougall</i>	<i>H Morris</i>
Full name(s)	Margaret McDougall	Hazel Morris
Position (e.g. Chair)	Vice Chairperson	Vice Treasurer
Date	25/07/2026	17/07/2026

PEAR TREE POTTERY

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Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	12	2024		30	11	2025

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	6,153
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	6,318				6,318	50
					-	
A1 Sub total	6,318	-	-	-	6,318	6,203
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	6,318	-	-	-	6,318	6,203
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	2,703
Investment management costs					-	
Payments relating directly to charitable activities	7,502				7,502	6,726
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	250				250	
Preparation of annual accounts					-	250
Legal costs					-	
Other					-	
					-	
A3 Sub total	7,752	-	-	-	7,752	9,679
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	7,752	-	-	-	7,752	9,679
Net receipts / (payments)	(1,434)	-	-	-	(1,434)	(3,476)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(1,434)	-	-	-	(1,434)	(3,476)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	7,888				7,888	11,364
	Surplus / (deficit) shown on receipts and payments account	(1,434)				(1,434)	(3,476)
						-	
						-	
	Cash and bank balances at end of year	6,454	-	-	-	6,454	7,888
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature*

Print Name

Date of
approval

M McDougall	Margaret McDougall	25/07/2026
H Morris	Hazel Morris	17/07/2026

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Pottery sessions and related items, membership fees.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	3,082
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Authority under which paid

C3b Trustee remuneration - details

Authority under which paid	£
A decision was made by the charity trustees to pay the following trustee remuneration:	
Hazel Morris	1,659
Margaret McDougal	1,423

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-
	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Pottery Sessions	5,685				5,685	
Membership	320				320	
Fayres/General Store	-				-	50
Personal Firings	50				50	
Vouchers	138				138	
Miscellaneous	125				125	
					-	
					-	
Total	6,318	-	-	-	6,318	50
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Equipment	50				50	
Wheels & Clay	518				518	
Materials	365				365	
Wages	3,042				3,042	2,890
Premises	1,448				1,448	1,002
Electricity	990				990	1,321
Heating Of Premises	637				637	738
Office Supplies	105				105	220
Fire Safety	73				73	288
Insurance	274				274	267
Total	7,502	-	-	-	7,502	6,726
	-	-	-	-	-	-

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Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below General Fund	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	6,153
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	6,318				6,318	50
Sub total	6,318	-	-	-	6,318	6,203
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	6,318	-	-	-	6,318	6,203
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	2,703
Investment management costs					-	
Payments relating directly to charitable activities	7,502				7,502	6,726
Grants and donations					-	
Governance costs:						
Audit / independent examination	250				250	250
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	7,752	-	-	-	7,752	9,679
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	7,752	-	-	-	7,752	9,679
Net receipts / (payments)	(1,434)	-	-	-	(1,434)	(3,476)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(1,434)	-	-	-	(1,434)	(3,476)
Nature and purpose of funds						

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Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

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APPENDIX 3



		Independent examiner's report on the accounts						V2
Report to the trustees/members of Registered charity number On the accounts of the charity for the period Set out on pages	Charity name	PEAR TREE POTTERY						
	Registered charity number	SC046345						
	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	01	12	2024	to	30	11	2025	(remember to include the page numbers of additional sheets)
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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 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 [other than that disclosed on the attached page*] - 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, and - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.							
Signed**:	Gordon Chisholm				Date:	12/08/2026		
Name:	GORDON S CHISHOLM							
Relevant professional qualification(s) or body (if any):	ICAS							
Address:	RENNIE WELCH LLP ACADEMY HOUSE SHEDDEN PARK ROAD KELSO TD5 7AL							

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

** OSCR will accept digital or typed signatures

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details of
any items that the
examiner wishes to
disclose**