

REGISTERED COMPANY NUMBER: SC410553 (Scotland)  
REGISTERED CHARITY NUMBER: SC029631

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 28 February 2017  
for  
Creative Care Scotland

R J Wilson & Co  
1 Auchencruive  
Fairways  
Milngavie  
Glasgow  
G62 6EE

FRIDAY



SCT      \*S6IGCS19\*      #507  
03/11/2017  
COMPANIES HOUSE

Creative Care Scotland

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for the Year Ended 28 February 2017

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## Creative Care Scotland

### Report of the Trustees for the Year Ended 28 February 2017

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 28 February 2017. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

#### **Charitable Purposes**

The purposes of the Charity are for the relief of suffering by providing multi-sensory crafting sessions in a safe, secure environment for able bodied adults and children as well as those requiring additional support..

### **Chairman's Report**

Last year at our residential in Gartmore House Aberfoyle we had as our theme the 'Broons'. Yes that famous family from the Sunday Post gets everywhere! At our welcoming party on the Monday night everyone dressed as their favourite 'Broons' character and enjoyed a wonderful 'Broons' meal of scotch broth steak pie and trifle washed down by that famous Scottish drink made from girders Irn Bru. There followed a night of games, fun and dancing enjoyed by all. There's nothing like a good party to get the week off to a flying start and we felt we knew the 'Broons' so well having 'raised' several 3d decoupage pictures of family members over the year.

The 'Broons' are billed as 'the happy Scottish family that makes everybody happy'. Family members stretch across three generations from 'the wean' to 'grandad'. They come in all shapes and sizes and somehow manage to get themselves into all sorts of bother requiring other family members to help them out.

Many times this past year I have felt the same close family support at Creative Care.

It has been a very low-key year as regards fund raising activities although we did entertain record numbers of young people (450) all anxious to visit Mr and Mrs Claus in their winter wonderland. Also our realistic nativity scene caused quite a stir at Glasgows SECC Hobbycraft Exhibition with animals all made from paper.

But last year many of our 150 class participants experienced great family trauma requiring sensitive support and understanding and like the 'Broons' we rallied round to help support and listen.

As in all families it takes a great deal of effort by individual members to create a happy homely environment. It doesn't just happen by chance. I feel so proud when people say to me 'Creative Care' is their family. We too come in all shapes sizes and personalities all with our own agenda yet the beauty is through our papercrafting skills we blend together for good.

It has been a traumatic life changing year for many yet coming together as we do with all the support Creative Care brings means we can go forward into this new year with 'strength for today and bright hope for tomorrow'.

I'm not so sure this years Gartmore party will be as inspiring. It's Brigadoon!!

Nan Middleton BEM

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

To aid social inclusion the Charity organises and manages residential craft breaks for ladies of all ages to suit all abilities. These residential courses are held at various times during the year at Gartmore House and are well attended.

### **Fundraising activities**

The Charity held various fundraising events during the year which raised £ 8,521 {2016 £10,140}

## **ACHIEVEMENT AND PERFORMANCE**

### **Grant Applications**

There were no Resource Funding Grants received during the year. (2016 £ 6,500)

Capital grants credited over the life of the assets amounted to £ 5,832 (2016 £5,832)

## **FINANCIAL REVIEW**

### **Investment policy and objectives**

The Trustees do not intend to hold investments. Any surplus cash will be deposited in Bank Accounts.

### **Reserves policy**

The Trustees' policy is to achieve reserves at around six months of normal running costs in order to meet commitments and to cover any unexpected expenditure. Reserves at the end of the year stood at £ 1,210 in the General fund.

### **Financial Review**

During the year under review the total incoming resources amounted to £ 35,194 { 2016 £ 45,966}. Total resources expended were £ 41,689 { 2016 £ 43,830} giving a net incoming/(outgoing) resources of £ (6,495) {2016 £2,136}

The Trustees considered it appropriate to reclassify all major assets under one heading.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### **Recruitment and appointment of new trustees**

All the Trustees retired at the first Annual General Meeting and were reappointed. The Trustees do not require to retire annually. The appointment of any new Trustees requires the approval of those serving as Trustees at the date of the proposed nomination.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

SC410553 (Scotland)

### **Registered Charity number**

SC029631

### **Registered office**

48 South Mains Road  
Milngavie  
Glasgow  
G62 6DQ

Creative Care Scotland

Report of the Trustees  
for the Year Ended 28 February 2017

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Trustees**

Mrs A Middleton BEM

Chairman

Mrs A McKiven

Vice Chairman

Miss C G Meek

**Independent examiner**

Ronald J Wilson

Chartered Accountant

R J Wilson & Co

1 Auchencruive

Fairways

Milngavie

Glasgow

G62 6EE

**Bankers**

Clydesdale Bank

27 Douglas Street

Milngavie

Glasgow

G62 6PE

**COMMENCEMENT OF ACTIVITIES**

On the 01/03/2012 the Company took over the net assets amounting to £10979 previously held by the unincorporated charity Creative Care and continued to implement its charitable functions.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 12 October 2017 and signed on its behalf by:

Mrs A Middleton BEM - Trustee

*Agnes A. Middleton*

Independent Examiner's Report to the Trustees of  
Creative Care Scotland

I report on the accounts for the year ended 28 February 2017 set out on pages five to twelve.

**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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeking explanations from you as 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.

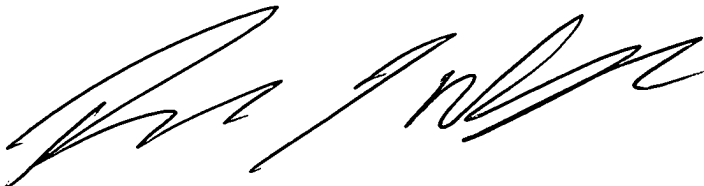
**Independent examiner's statement**

In connection with 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; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 8 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.



Ronald J Wilson  
Chartered Accountant  
R J Wilson & Co  
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Fairways  
Milngavie  
Glasgow  
G62 6EE

Date: 23/10/17

Creative Care Scotland

Statement of Financial Activities  
for the Year Ended 28 February 2017

		28.2.17 Unrestricted funds £	28.2.16 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	866	822
<b>Charitable activities</b>	4		
Charitable Activities		20,440	26,971
Other trading activities	3	13,888	18,173
<b>Total</b>		35,194	45,966
 <b>EXPENDITURE ON</b>			
Raising funds	5	677	2,065
<b>Charitable activities</b>			
Charitable Activities		41,012	41,765
<b>Total</b>		41,689	43,830
 <b>NET INCOME/(EXPENDITURE)</b>		(6,495)	2,136
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		15,913	13,777
 <b>TOTAL FUNDS CARRIED FORWARD</b>		9,418	15,913
 <b>CONTINUING OPERATIONS</b>			
All income and expenditure has arisen from continuing activities.			

The notes form part of these financial statements

Creative Care Scotland

Balance Sheet

At 28 February 2017

		28.2.17 Unrestricted funds £	28.2.16 Total funds £
	Notes		
<b>FIXED ASSETS</b>			
Tangible assets	9	43,481	50,256
<b>CURRENT ASSETS</b>			
Debtors	10	900	900
Cash at bank		6,760	11,761
		<u>7,660</u>	<u>12,661</u>
<b>CREDITORS</b>			
Amounts falling due within one year	11	(4,172)	(3,621)
<b>NET CURRENT ASSETS</b>		<u>3,488</u>	<u>9,040</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		46,969	59,296
<b>CREDITORS</b>			
Amounts falling due after more than one year	12	(37,551)	(43,383)
<b>NET ASSETS</b>		<u>9,418</u>	<u>15,913</u>
<b>FUNDS</b>	13		
Unrestricted funds		9,418	15,913
<b>TOTAL FUNDS</b>		<u>9,418</u>	<u>15,913</u>

The notes form part of these financial statements



Creative Care Scotland

Balance Sheet - continued

At 28 February 2017

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2017.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 28 February 2017 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 12 October 2017 and were signed on its behalf by:

Mrs A Middleton BEM -Trustee

Agnes A. Middleton,

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property - 10% on cost

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Grants received for asset purchases**

Incoming resources for grants receivable for fixed assets are treated as deferred income and are credited to the Statement of financial activities over the same period and same terms as the charge for depreciation. Resource fund grants are credited to the Statement of financial activities in full during the period to which they relate.

## 2. DONATIONS AND LEGACIES

	28.2.17	28.2.16
	£	£
Donations	866	822

Notes to the Financial Statements - continued  
for the Year Ended 28 February 2017

**3. OTHER TRADING ACTIVITIES**

	28.2.17	28.2.16
	£	£
Fundraising events	8,521	10,140
Exhibition and events	5,367	8,033
	<u>13,888</u>	<u>18,173</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	28.2.17 Charitable Activities £	28.2.16 Total activities £
Gartmore residentials	14,608	14,639
Grants	5,832	12,332
	<u>20,440</u>	<u>26,971</u>

Grants utilised as Resource funding £6,500 (2016 £ 6,500)

Capital Grants credited over life of assets £ 5,832 (2016 £ 5,832)

**5. RAISING FUNDS**

**Other trading activities**

	28.2.17	28.2.16
	£	£
Fundraising costs	<u>677</u>	<u>2,065</u>

**6. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	28.2.17	28.2.16
	£	£
Depreciation - owned assets	<u>6,775</u>	<u>6,775</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 28 February 2017 nor for the year ended 28 February 2016.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 28 February 2017 nor for the year ended 28 February 2016.

Notes to the Financial Statements - continued  
for the Year Ended 28 February 2017

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	822
<b>Charitable activities</b>	
Charitable Activities	26,971
Other trading activities	18,173
<b>Total</b>	<u>45,966</u>
 <b>EXPENDITURE ON</b>	
Raising funds	2,065
<b>Charitable activities</b>	
Charitable Activities	41,765
<b>Total</b>	<u>43,830</u>
 <b>NET INCOME/(EXPENDITURE)</b>	<u>2,136</u>
 <b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	<u>13,777</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>15,913</u></u>

**9. TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 29 February 2016 and 28 February 2017	<u>30,470</u>	<u>36,445</u>	<u>852</u>	<u>67,767</u>
 <b>DEPRECIATION</b>				
At 29 February 2016	17,256	-	255	17,511
Charge for year	6,690	-	85	6,775
Reclassification/transfer	<u>(36,445)</u>	<u>36,445</u>	<u>-</u>	<u>-</u>
At 28 February 2017	<u>(12,499)</u>	<u>36,445</u>	<u>340</u>	<u>24,286</u>
 <b>NET BOOK VALUE</b>				
At 28 February 2017	<u>42,969</u>	<u>-</u>	<u>512</u>	<u>43,481</u>
At 28 February 2016	<u>13,214</u>	<u>36,445</u>	<u>597</u>	<u>50,256</u>

Notes to the Financial Statements - continued  
for the Year Ended 28 February 2017

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	28.2.17	28.2.16
	£	£
Prepayments	900	900
	<u>          </u>	<u>          </u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	28.2.17	28.2.16
	£	£
Accruals and deferred income	1,120	955
Accrued expenses	3,052	2,666
	<u>          </u>	<u>          </u>
	4,172	3,621
	<u>          </u>	<u>          </u>

**12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	28.2.17	28.2.16
	£	£
Accruals and deferred income	37,551	43,383
	<u>          </u>	<u>          </u>

**13. MOVEMENT IN FUNDS**

	At 29.2.16	Net movement in funds	At 28.2.17
	£	£	£
<b>Unrestricted funds</b>			
General fund	7,705	(6,495)	1,210
Lift Fund	8,208	-	8,208
	<u>          </u>	<u>          </u>	<u>          </u>
	15,913	(6,495)	9,418
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>15,913</u>	<u>(6,495)</u>	<u>9,418</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	35,194	(41,689)	(6,495)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>35,194</u>	<u>(41,689)</u>	<u>(6,495)</u>

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 28 February 2017.

**15. PURPOSE OF FUNDS**

General Fund; This Fund is used for the general running of the Charity.

Lift Fund; The Trustees have set aside this amount which was previously shown as a designated fund in the books of account of Creative Care.

Creative Care Scotland

Detailed Statement of Financial Activities  
for the Year Ended 28 February 2017

	28.2.17 £	28.2.16 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	866	822
<b>Other trading activities</b>		
Fundraising events	8,521	10,140
Exhibition and events	5,367	8,033
	<hr/> 13,888	<hr/> 18,173
<b>Charitable activities</b>		
Gartmore residential	14,608	14,639
Grants	5,832	12,332
	<hr/> 20,440	<hr/> 26,971
<b>Total incoming resources</b>	<hr/> 35,194	<hr/> 45,966
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Fundraising costs	677	2,065
<b>Charitable activities</b>		
Insurance	754	944
Light and heat	2,920	3,483
Telephone	503	485
Postage and stationery	291	101
Advertising	290	290
Sundries	736	579
Repairs and replacements	1,644	6,018
Gartmore residential	15,514	14,360
Crafting materials	3,777	755
Exhibition and event costs	6,944	7,075
Depreciation of tangible fixed assets	6,775	6,775
	<hr/> 40,148	<hr/> 40,865
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	864	900
<b>Total resources expended</b>	<hr/> 41,689	<hr/> 43,830
<b>Net (expenditure)/income</b>	<hr/> <hr/> (6,495)	<hr/> <hr/> 2,136

This page does not form part of the statutory financial statements