

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

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 29 February 2020
for
Creative Care Scotland



Bell Barr & Company
Chartered Accountants
2 Stewart Street
Milngavie
Glasgow
G62 6BW

Contents of the Financial Statements
for the Year Ended 29 February 2020

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 10
Detailed Statement of Financial Activities	11

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 29 February 2020. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's purpose is to relieve 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.

Review of the year and future plans

They say hindsight is a wonderful thing. I have to agree. I look back on the year 2019/20 and feel so proud! For in that year the Creative Care volunteers worked six days a week organising classes, workshops, residentials, weekly programmes for adults with additional support needs, fundraisers, SECC Exhibitions (yes, two of them!) and of course our much loved Victorian Christmas celebrations with 460 children accompanied by mums, dads, grannies and grandpas all anxious to see Mr and Mrs Claus in their Winter Wonderland setting.

Those were the days!

I'm proud when I think not only of the tightknit team of volunteers who brought each project to fruition but at the fun and happiness we brought to so many.

It's not like me to be quite so retrospective but who would have thought that life as we knew it would change so suddenly? For we are now in the middle of a world pandemic.

Once upon a time we opened doors, hugged friends and family, shook hands with strangers and always had the kettle boiling. Now thanks to Covid 19 we wear face masks indoors and live in a 'bubble'. No more 'open door' policies. No more 'over the shoulder' personal help with crafting projects and certainly no more sitting closely with pals!

But - we have a vision. A vision that sees Brackenbrae House opening again safely. And that is now our keyword. Safely. Adapting our procedures and projects to meet the needs and safety of our participants.

We promise to continue sending complimentary crafting packs every three weeks to our members for we know they are greatly appreciated. And we also promise to keep the phone lines open if you need a blether.

Our motto has always been 'Forward in Faith' so I say to you now as we adapt and shift with the problems and challenges we face let's go 'Forward in Faith' together.

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

The trustees do not require to retire annually. The appointment of new trustees requires the approval of those serving as trustees at the date of the proposed nomination.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC410553 (Scotland)

Registered Charity number

SC029631

Creative Care Scotland

Report of the Trustees
for the Year Ended 29 February 2020

Registered office

48 South Mains Road
Milngavie
Glasgow
G62 6DQ

Trustees

A McKinven (resigned 31.12.2019)
Ms C G Meek
Mrs A Middleton

Independent Examiner

Bell Barr & Company
Chartered Accountants
2 Stewart Street
Milngavie
Glasgow
G62 6BW

Approved by order of the board of trustees on 26 November 2020 and signed on its behalf by:

A handwritten signature in black ink that reads "Agnes A. Middleton". The signature is written in a cursive style with a large initial 'A'.

Mrs A Middleton - Trustee

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

I report on the accounts for the year ended 29 February 2020 set out on pages four to ten.

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.



Jennifer Irvine
Chartered Accountant
Bell Barr & Company
Chartered Accountants
2 Stewart Street
Milngavie
Glasgow
G62 6BW

Date: 27 November 2020

Creative Care Scotland

Statement of Financial Activities
for the Year Ended 29 February 2020

	Notes	29.2.20 Unrestricted funds £	28.2.19 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		82	1,115
Charitable activities			
Crafting activities		18,141	21,995
Other trading activities	2	18,595	18,822
Investment income	3	58	54
Total		<u>36,876</u>	<u>41,986</u>
 EXPENDITURE ON			
Raising funds		-	228
Charitable activities			
Crafting activities		42,482	41,849
Total		<u>42,482</u>	<u>42,077</u>
 NET INCOME/(EXPENDITURE)		<u>(5,606)</u>	<u>(91)</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward		17,292	17,383
 TOTAL FUNDS CARRIED FORWARD		<u><u>11,686</u></u>	<u><u>17,292</u></u>

The notes form part of these financial statements

Creative Care Scotland

Balance Sheet

29 February 2020

	Notes	29.2.20 Unrestricted funds £	28.2.19 Total funds £
FIXED ASSETS			
Tangible assets	6	23,170	29,930
CURRENT ASSETS			
Debtors	7	796	1,300
Cash at bank and in hand		11,206	14,014
		<u>12,002</u>	<u>15,314</u>
CREDITORS			
Amounts falling due within one year	8	(3,431)	(2,065)
NET CURRENT ASSETS		<u>8,571</u>	<u>13,249</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		31,741	43,179
CREDITORS			
Amounts falling due after more than one year	9	(20,055)	(25,887)
NET ASSETS		<u>11,686</u>	<u>17,292</u>
FUNDS	10		
Unrestricted funds		<u>11,686</u>	<u>17,292</u>
TOTAL FUNDS		<u>11,686</u>	<u>17,292</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 29 February 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 29 February 2020 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.

Creative Care Scotland

Balance Sheet - continued

29 February 2020

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 26 November 2020 and were signed on its behalf by:

Agnes U. Middleton

A Middleton - Trustee

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 2019)', 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
Fixtures and fittings	- 20% on reducing balance

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.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the account.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Notes to the Financial Statements - continued
for the Year Ended 29 February 2020

2. OTHER TRADING ACTIVITIES

	29.2.20	28.2.19
	£	£
Fundraising	2,661	12,347
Exhibitions and events	15,934	6,475
	<u>18,595</u>	<u>18,822</u>

3. INVESTMENT INCOME

	29.2.20	28.2.19
	£	£
Deposit account interest	<u>58</u>	<u>54</u>

4. NET INCOME/(EXPENDITURE)

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

	29.2.20	28.2.19
	£	£
Depreciation - owned assets	<u>6,760</u>	<u>6,775</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 29 February 2020 nor for the year ended 28 February 2019.

Trustees' expenses

During the year £875 was paid to N Middleton and £190 was paid to A McKinven in reimbursement of workshop material costs.

6. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 March 2019 and 29 February 2020	<u>66,914</u>	<u>852</u>	<u>67,766</u>
DEPRECIATION			
At 1 March 2019	37,326	510	37,836
Charge for year	<u>6,692</u>	<u>68</u>	<u>6,760</u>
At 29 February 2020	<u>44,018</u>	<u>578</u>	<u>44,596</u>
NET BOOK VALUE			
At 29 February 2020	<u>22,896</u>	<u>274</u>	<u>23,170</u>
At 28 February 2019	<u>29,588</u>	<u>342</u>	<u>29,930</u>

Notes to the Financial Statements - continued
for the Year Ended 29 February 2020

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	29.2.20	28.2.19
	£	£
Prepayments	796	1,300
	<u>796</u>	<u>1,300</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	29.2.20	28.2.19
	£	£
Income received in advance	2,711	-
Accrued expenses	720	2,065
	<u>3,431</u>	<u>2,065</u>

9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	29.2.20	28.2.19
	£	£
Deferred grant income	20,055	25,887
	<u>20,055</u>	<u>25,887</u>

10. MOVEMENT IN FUNDS

	At 1.3.19	Net movement in funds	Transfers between funds	At 29.2.20
	£	£	£	£
Unrestricted funds				
General fund	9,084	(5,606)	8,208	11,686
Lift fund	8,208	-	(8,208)	-
	<u>17,292</u>	<u>(5,606)</u>	<u>-</u>	<u>11,686</u>
TOTAL FUNDS	<u>17,292</u>	<u>(5,606)</u>	<u>-</u>	<u>11,686</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	36,876	(42,482)	(5,606)
	<u>36,876</u>	<u>(42,482)</u>	<u>(5,606)</u>
TOTAL FUNDS	<u>36,876</u>	<u>(42,482)</u>	<u>(5,606)</u>

Notes to the Financial Statements - continued
for the Year Ended 29 February 2020

10. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.3.18 £	Net movement in funds £	At 28.2.19 £
Unrestricted funds			
General fund	9,175	(91)	9,084
Lift fund	8,208	-	8,208
	<u>17,383</u>	<u>(91)</u>	<u>17,292</u>
TOTAL FUNDS	<u>17,383</u>	<u>(91)</u>	<u>17,292</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	41,986	(42,077)	(91)
	<u>41,986</u>	<u>(42,077)</u>	<u>(91)</u>
TOTAL FUNDS	<u>41,986</u>	<u>(42,077)</u>	<u>(91)</u>

The charity previously held a designated Lift Fund for the purposes of meeting future lift repair costs. However, the Trustees have now removed the designation and amalgamated the Lift Fund with the General Fund.

11. RELATED PARTY DISCLOSURES

Except as detailed in note 5, there were no related party transactions during the year ended 29 February 2020.

Creative Care Scotland

Detailed Statement of Financial Activities
for the Year Ended 29 February 2020

	29.2.20 £	28.2.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	82	1,115
Other trading activities		
Fundraising	2,661	12,347
Exhibitions and events	15,934	6,475
	<hr/>	<hr/>
	18,595	18,822
Investment income		
Deposit account interest	58	54
Charitable activities		
Gartmore and Carronvale residential	9,809	16,163
Grants	8,332	5,832
	<hr/>	<hr/>
	18,141	21,995
Total incoming resources	<hr/>	<hr/>
	36,876	41,986
EXPENDITURE		
Other trading activities		
Fundraising costs	-	228
Charitable activities		
Insurance	892	848
Light and heat	3,794	2,571
Telephone	439	727
Postage and stationery	187	87
Sundries	2,135	1,056
Repairs and replacements	4,967	2,034
Gartmore and Carronvale residential	10,340	13,718
Crafting materials	2,917	3,915
Exhibition and event costs	8,417	9,204
Depreciation of tangible fixed assets	6,760	6,775
	<hr/>	<hr/>
	40,848	40,935
Support costs		
Governance costs		
Accountancy and legal fees	1,634	914
	<hr/>	<hr/>
Total resources expended	42,482	42,077
	<hr/>	<hr/>
Net expenditure	(5,606)	(91)
	<hr/>	<hr/>

This page does not form part of the statutory financial statements