

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 28 February 2019
for
Creative Care Scotland

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

Creative Care Scotland
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for the Year Ended 28 February 2019

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Creative Care Scotland
Report of the Trustees
for the Year Ended 28 February 2019

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 2019. 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

Mention the 'B' word and just watch the reaction! Yes Brexit is upon us causing all sorts of misery and uncertainty. Everything negative in our land today is blamed on Brexit! Everything from the price of a loaf to the closure of major stores and businesses. It's true this past year has seen lots of small craft businesses go under Even the larger ones are pulling up the drawbridge and drawing in their horns. Whether or not Brexit is to blame remains to be seen. Internet shopping is also a strong contender in the hammering of small businesses and in this past year we've watched many weel kent faces disappear.

This is the moment I can tell you categorically that our charity Creative Care has no plans to pull up the drawbridge or disappear.

We have had a very busy year with classes, workshops, residentials and exhibitions all attracting large sustainable numbers. I know we don't have salaries to pay but we do keep up a large house as our base and offer a not-for-profit craft shop.

Our many participants still number 100 to 150 each week. Each person pays £3 or £ 4 a week and this enables them to come to all or any of our daily classes. Many folks come three or four times.

We owe a great deal of gratitude to our volunteer tutors. The standard of work produced is second to none and there is always great satisfaction from pupils in a job well done!

So we look to the future with confidence. Our residentials are fully booked, we have been offered a complimentary stand at Glasgow's SECC in November and March and the Christmas Craft shop at our popular Victorian Christmas weekends look to be fully stocked with handmade goodies.

'Brexit' fever? Bring it on!

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 £ 12,347 \2018 £9,688\

Creative Care Scotland
Report of the Trustees
for the Year Ended 28 February 2019
ACHIEVEMENT AND PERFORMANCE
Grant Applications

The following grants were received during the year.

	<u>2019</u>	<u>2018</u>
Capital Grants credited over life of Assets	<u>£ 5,832</u>	<u>£ 5,832</u>
Grants Utilised as resource funding	<u>£ 0</u>	<u>£ 6,000</u>
	<u>£ 5,832</u>	<u>£ 11,832</u>

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 £9,834 in the General fund.

Financial Review

During the year under review the total incoming resources amounted to £ 41,986 \ 2018 £ 47,411\ . Total resources expended were £ 42,077 \ 2018 £ 39, 446\ giving a net incoming/(outgoing) resources of (£ 91) \2018 £7,965\

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 2019

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Mrs A Middleton BEM
Mrs A McKinven
Miss C G Meek

Chairman
Vice Chairman

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 27 November 2019 and signed on its behalf by:

Mrs A Middleton BEM - Trustee

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

I report on the accounts for the year ended 28 February 2019 set out on pages five to thirteen.

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 (as amended). 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 (as amended). 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 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; 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
1 Auchencruive
Fairways
Milngavie
Glasgow
G62 6EE

27 November 2019

Creative Care Scotland
Statement of Financial Activities
for the Year Ended 28 February 2019

		28.2.19	28.2.18
		Unrestricted	Total
		funds	funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	1,115	1,700
Charitable activities	5		
Charitable Activities		21,995	28,163
Other trading activities	3	18,822	17,536
Investment income	4	54	12
Total		<u>41,986</u>	<u>47,411</u>
EXPENDITURE ON			
Raising funds	6	228	164
Charitable activities			
Charitable Activities		<u>41,849</u>	<u>39,282</u>
Total		<u>42,077</u>	<u>39,446</u>
NET INCOME/(EXPENDITURE)		(91)	7,965
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>17,383</u>	<u>9,418</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>17,292</u></u>	<u><u>17,383</u></u>

Creative Care Scotland
Balance Sheet
At 28 February 2019

		28.2.19	28.2.18
		Unrestricted	Total
		funds	funds
	Notes	£	£
FIXED ASSETS			
Tangible assets	10	29,931	36,706
CURRENT ASSETS			
Debtors	11	1,300	900
Cash at bank and in hand		<u>14,013</u>	<u>14,161</u>
		15,313	15,061
CREDITORS			
Amounts falling due within one year	12	(2,065)	(2,665)
NET CURRENT ASSETS		<u>13,248</u>	<u>12,396</u>
TOTAL ASSETS LESS CURRENT			
LIABILITIES		43,179	49,102
CREDITORS			
Amounts falling due after more than one year	13	(25,887)	(31,719)
NET ASSETS		<u>17,292</u>	<u>17,383</u>
FUNDS	14		
Unrestricted funds		<u>17,292</u>	<u>17,383</u>
TOTAL FUNDS		<u>17,292</u>	<u>17,383</u>

Creative Care Scotland
Balance Sheet - continued
At 28 February 2019

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2019 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 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.
- (b)

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 on 27 November 2019 and were signed on its behalf by:

Mrs A Middleton BEM -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 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
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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

	28.2.19	28.2.18
	£	£
Donations	<u>1,115</u>	<u>1,700</u>

3. OTHER TRADING ACTIVITIES

	28.2.19	28.2.18
	£	£
Fundraising events	12,347	9,688
Exhibition and events	6,475	7,848
	<u>18,822</u>	<u>17,536</u>

4. INVESTMENT INCOME

	28.2.19	28.2.18
	£	£
Bank Interest Received	<u>54</u>	<u>12</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	28.2.19	28.2.18
	Charitable	
	Activities	Total activities
	£	£
Gartmore residentials	16,163	16,331
Grants	5,832	11,832
	<u>21,995</u>	<u>28,163</u>

Capital Grants credited over life of assets £ 5832

6. RAISING FUNDS

Other trading activities

	28.2.19	28.2.18
	£	£
Fundraising costs	<u>228</u>	<u>164</u>

7. NET INCOME/(EXPENDITURE)

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

	28.2.19	28.2.18
	£	£
Depreciation - owned assets	<u>6,775</u>	<u>6,775</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28 February 2019 nor for the year ended 28 February 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 28 February 2019 nor for the year ended 28 February 2018.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,700
Charitable activities	
Charitable Activities	28,163
Other trading activities	17,536
Investment income	12
Total	<u>47,411</u>
EXPENDITURE ON	
Raising funds	164
Charitable activities	
Charitable Activities	<u>39,282</u>
Total	<u>39,446</u>
NET INCOME/(EXPENDITURE)	<u>7,965</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>9,418</u>
TOTAL FUNDS CARRIED FORWARD	<u>17,383</u>

10. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 March 2018 and 28 February 2019	<u>30,470</u>	<u>36,445</u>	<u>852</u>	<u>67,767</u>
DEPRECIATION				
At 1 March 2018	(5,809)	36,445	425	31,061
Charge for year	<u>6,690</u>	-	<u>85</u>	<u>6,775</u>
At 28 February 2019	<u>881</u>	<u>36,445</u>	<u>510</u>	<u>37,836</u>
NET BOOK VALUE				
At 28 February 2019	<u>29,589</u>	-	<u>342</u>	<u>29,931</u>
At 28 February 2018	<u>36,279</u>	-	<u>427</u>	<u>36,706</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.19	28.2.18
	£	£
Prepayments	<u>1,300</u>	<u>900</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.19	28.2.18
	£	£
Accrued expenses	<u>2,065</u>	<u>2,665</u>

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

	28.2.19	28.2.18
	£	£
Accruals and deferred income	<u>25,887</u>	<u>31,719</u>

14. 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	<u>8,208</u>	<u>-</u>	<u>8,208</u>
	17,383	(91)	17,292
TOTAL FUNDS	<u>17,383</u>	<u>(91)</u>	<u>17,292</u>

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)
TOTAL FUNDS	<u>41,986</u>	<u>(42,077)</u>	<u>(91)</u>

Comparatives for movement in funds

	At 1.3.17 £	Net movement in funds £	At 28.2.18 £
Unrestricted Funds			
General fund	1,210	7,965	9,175
Lift Fund	8,208	-	8,208
	<u>9,418</u>	<u>7,965</u>	<u>17,383</u>
TOTAL FUNDS	<u>9,418</u>	<u>7,965</u>	<u>17,383</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	47,411	(39,446)	7,965
TOTAL FUNDS	<u>47,411</u>	<u>(39,446)</u>	<u>7,965</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.3.17 £	Net movement in funds £	At 28.2.19 £
Unrestricted funds			
General fund	1,210	7,874	9,084
Lift Fund	8,208	-	8,208
TOTAL FUNDS	<u>9,418</u>	<u>7,874</u>	<u>17,292</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	89,397	(81,523)	7,874
TOTAL FUNDS	<u>89,397</u>	<u>(81,523)</u>	<u>7,874</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 28 February 2019.

16. 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.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.