

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

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 28 February 2026
for
Creative Care Scotland

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

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for the Year Ended 28 February 2026

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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 2026. 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

'I've never experienced anything like this. Now I know why folks book from one year to the next'. Those were the words of a new lady accompanying us this year for the first time on our five day residential stay at Carronvale House in Stenhousemuir. It made me stop and think.

Our first residential was to the St Ninians Centre in Crieff 40 years ago.

Ninety-two ladies came with us! Maybe it was the good home cooked food or the early morning to late night crafting, the fun, the laughter or maybe it was just being able to step back from the world for awhile with like minded caring people anxious to share time and talents. That special feeling is still with us today whether it is at Brackenbrae or Carronvale.

Twice yearly, residential are at the heart of our Creative Care activities and as we look to the future we have booked accommodation two years in advance!

Day classes, workshops, One to One sessions for adults with additional support needs and their carers are part of the day to day activities of Brackenbrae House. There is no doubt the quality teaching of our volunteer staff is exceptional but something very special happens when you are away from home and can relax in a happy comforting environment with like minded people.

Our residential are Creative Care at its very best. We all pay the same accommodation fees and freely share time and talents.

The same lady said 'I can't quite put my finger on it but I've booked my place on the next two residential!' I want to say a very BIG THANK YOU to all our participants, craft tutors, kitchen and janitorial staff for helping to make our base at Brackenbrae and our residential at Carronvale safe, happy, creative spaces open to all.

This past year has been exceptionally busy for all of us but we have coped well because we really care - for each other and for the wider community. As a group we emerge stronger as each challenge is faced and overcome. We go forward into this busy new year, knowing that whether we are at home or away we can support each other and cope with anything life throws at us.

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.

Creative Care Scotland

Report of the Trustees
for the Year Ended 28 February 2026

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC410553 (Scotland)

Registered Charity number

SC029631

Registered office

48 South Mains Road

Milngavie

Glasgow

G62 6DQ

Trustees

Ms C G Meek

Mrs A Middleton

Miss M R Baggaley

Independent Examiner

Bell Barr & Company

Chartered Accountants

2 Stewart Street

Milngavie

Glasgow

G62 6BW

Approved by order of the board of trustees on 2 June 2026 and signed on its behalf by:

Agnes A. Middleton,

Mrs A Middleton - Trustee

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

I report on the accounts for the year ended 28 February 2026 set out on pages four to nine.

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. 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

The Institute of Chartered Accountants of Scotland

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

Date: 4 June 2026

Statement of Financial Activities
for the Year Ended 28 February 2026

	Notes	Unrestricted funds £	Restricted fund £	28.2.26 Total funds £	28.2.25 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		3,369	-	3,369	2,112
Charitable activities					
Crafting activities		20,353	-	20,353	18,961
Other trading activities	2	17,023	-	17,023	15,623
Investment income	3	203	-	203	359
Total		<u>40,948</u>	<u>-</u>	<u>40,948</u>	<u>37,055</u>
EXPENDITURE ON					
Raising funds		1,336	-	1,336	3,276
Charitable activities					
Crafting activities		<u>40,292</u>	<u>-</u>	<u>40,292</u>	<u>28,746</u>
Total		<u>41,628</u>	<u>-</u>	<u>41,628</u>	<u>32,022</u>
NET INCOME/(EXPENDITURE)		(680)	-	(680)	5,033
RECONCILIATION OF FUNDS					
Total funds brought forward		19,483	-	19,483	14,450
TOTAL FUNDS CARRIED FORWARD		<u><u>18,803</u></u>	<u><u>-</u></u>	<u><u>18,803</u></u>	<u><u>19,483</u></u>

	Notes	Unrestricted funds £	Restricted fund £	28.2.26 Total funds £	28.2.25 Total funds £
FIXED ASSETS					
Tangible assets	6	634	-	634	739
CURRENT ASSETS					
Debtors	7	1,495	-	1,495	980
Cash at bank and in hand		24,221	-	24,221	29,969
		<u>25,716</u>	<u>-</u>	<u>25,716</u>	<u>30,949</u>
CREDITORS					
Amounts falling due within one year	8	(7,547)	-	(7,547)	(12,205)
NET CURRENT ASSETS		<u>18,169</u>	<u>-</u>	<u>18,169</u>	<u>18,744</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>18,803</u>	<u>-</u>	<u>18,803</u>	<u>19,483</u>
NET ASSETS		<u>18,803</u>	<u>-</u>	<u>18,803</u>	<u>19,483</u>
FUNDS	9				
Unrestricted funds				18,803	19,483
TOTAL FUNDS				<u>18,803</u>	<u>19,483</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- 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.

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 2 June 2026 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.

The trustees have reviewed the charity's operating costs for the next twelve months, and the sources of funds available, and are satisfied that the charity is a going concern.

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
Computer equipment	- 33% 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 28 February 2026

2. OTHER TRADING ACTIVITIES

	28.2.26	28.2.25
	£	£
Exhibitions and events	13,617	11,791
Lunches	3,406	3,832
	<u>17,023</u>	<u>15,623</u>

3. INVESTMENT INCOME

	28.2.26	28.2.25
	£	£
Deposit account interest	<u>203</u>	<u>359</u>

4. NET INCOME/(EXPENDITURE)

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

	28.2.26	28.2.25
	£	£
Depreciation - owned assets	<u>225</u>	<u>253</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28 February 2026 nor for the year ended 28 February 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 28 February 2026 nor for the year ended 28 February 2025.

6. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 March 2025	66,914	1,858	1,419	70,191
Additions	<u>-</u>	<u>-</u>	<u>120</u>	<u>120</u>
At 28 February 2026	<u>66,914</u>	<u>1,858</u>	<u>1,539</u>	<u>70,311</u>
DEPRECIATION				
At 1 March 2025	66,914	1,405	1,133	69,452
Charge for year	<u>-</u>	<u>91</u>	<u>134</u>	<u>225</u>
At 28 February 2026	<u>66,914</u>	<u>1,496</u>	<u>1,267</u>	<u>69,677</u>
NET BOOK VALUE				
At 28 February 2026	<u>-</u>	<u>362</u>	<u>272</u>	<u>634</u>
At 28 February 2025	<u>-</u>	<u>453</u>	<u>286</u>	<u>739</u>

Notes to the Financial Statements - continued
for the Year Ended 28 February 2026

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.26	28.2.25
	£	£
Prepayments	1,495	980

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.26	28.2.25
	£	£
Income received in advance	6,755	11,425
Accrued expenses	792	780
	7,547	12,205

9. MOVEMENT IN FUNDS

	At 1.3.25	Net movement in funds	At 28.2.26
	£	£	£
Unrestricted funds			
General fund	19,483	(680)	18,803
TOTAL FUNDS	19,483	(680)	18,803

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	40,948	(41,628)	(680)
TOTAL FUNDS	40,948	(41,628)	(680)

Comparatives for movement in funds

	At 1.3.24	Net movement in funds	At 28.2.25
	£	£	£
Unrestricted funds			
General fund	14,450	5,033	19,483
TOTAL FUNDS	14,450	5,033	19,483

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	37,055	(32,022)	5,033
TOTAL FUNDS	<u>37,055</u>	<u>(32,022)</u>	<u>5,033</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 28 February 2026.

Detailed Statement of Financial Activities
for the Year Ended 28 February 2026

28.2.26 28.2.25
£ £

INCOME AND ENDOWMENTS**Donations and legacies**

Donations	3,369	2,112
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Other trading activities

Exhibitions and events	13,617	11,791
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Lunches	3,406	3,832
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	<u>17,023</u>	<u>15,623</u>
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Investment income

Deposit account interest	203	359
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Charitable activities

Carronvale residential	20,350	6,210
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Other income	3	-
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Grants	-	12,751
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	<u>20,353</u>	<u>18,961</u>
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Total incoming resources

	40,948	37,055
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EXPENDITURE**Other trading activities**

Lunches	1,336	1,995
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Fundraising costs	-	1,281
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	<u>1,336</u>	<u>3,276</u>
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Charitable activities

Insurance	871	833
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Light and heat	5,480	3,383
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Telephone	623	594
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Postage and stationery	408	354
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Sundries	2,337	1,889
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Repairs and replacements	2,346	7,806
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Carronvale residential	20,350	6,210
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Donations	600	500
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Crafting materials	5,825	5,328
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Exhibition and event costs	218	708
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Computer costs	205	95
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Fixtures and fittings	91	113
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Computer equipment	134	141
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	<u>39,488</u>	<u>27,954</u>
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Support costs

Creative Care Scotland

Detailed Statement of Financial Activities
for the Year Ended 28 February 2026

	28.2.26 £	28.2.25 £
Support costs		
Governance costs		
Accountancy and legal fees	804	792
Total resources expended	41,628	32,022
Net (expenditure)/income	(680)	5,033