

Charity registration number SC046250 (Scotland)

THE CREATIVE CHANGE COLLECTIVE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

THE CREATIVE CHANGE COLLECTIVE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

S Duncan - Chair
L Kyle - Treasurer
M Watafua - Trustee
O Toyin - Trustee

Charity number (Scotland)

SC046250

Principal address

4th Floor, Princes House
51 West Campbell Street
Glasgow
G2 6QQ

Independent examiner

Katie Docherty, ACCA
NGL Accountants
3401 Bagshaw Building
London
E14 9DY

Bankers

Santander
2 Triton Square
Regents Place
London
NW1 3AN

THE CREATIVE CHANGE COLLECTIVE

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THE CREATIVE CHANGE COLLECTIVE

TRUSTEES REPORT

FOR THE YEAR ENDED 30 JUNE 2025

The Trustees present their annual report and financial statements for the year ended 30 June 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Our Vision

"Through learning from lived experience and constructing a path to change through the arts, we achieve positive outcomes for individuals. We believe its not what you have done, its what you can become."

The Creative Change Collective (CCC) utilises the arts (theatre, film and music) to reach young people in care or at the edge of care and people involved in or at risk of involvement in the criminal justice system. CCC also works with professionals in these same arenas.

No other theatre organisation in Scotland delivers what CCC provides because our employees and volunteers have experiences the criminal justice and/or care systems. These lived experiences provide a competitive advantage while allowing us to offer essential complementary support to partner organisations.

Our Values

CCC aims to influence and change attitudes and behaviour through theatre, film making, thought provoking debate and interaction. Our services can improve outcomes for care experienced young people, people in the justice system and those at risk. Our work has a particular focus on:

- Developing and improving communication Skills.
- Changing individual mindsets about peer pressure and stigma from the wider community, towards believing that they can and should be accepted by the wider society,
- Increasing confidence and self-esteem.

Achievements and performance

Charitable activities

Street cones changes its name to The Creative Change Collective on 13 October 2022. Since that change, the organisation has focused not only on the re-branding, but developing the charity's profile across Scotland and growing its revised Business Plan.

Financial review

Financial position

The charity incurred a net deficit of -£62660 for the year ended 30 June 2025. (2024: deficit of -£75,730).

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

THE CREATIVE CHANGE COLLECTIVE

TRUSTEES REPORT

FOR THE YEAR ENDED 30 JUNE 2025

Structure, governance and management

The Creative Change Collective is a Scottish Charitable Incorporated Organisation that is governed by its constitution and was granted charitable status on the 12 January 2016. The charity registered in Scotland with the office of Scottish Charity Regulator (OSCR), with charity number SC046250.

The Trustees who served during the year and up to the date of signature of the financial statements were:
S Duncan

Recruitment and appointment of trustees

The trustees are elected and appointed at the annual General Meeting.
The report was approved by the Board of Trustees.



Signed on 01/04/2026, 09:26:43 BST

Chair

31 March 2026

THE CREATIVE CHANGE COLLECTIVE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE CREATIVE CHANGE COLLECTIVE

I report on the financial statements of the Charity for the year ended 30 June 2025, which are set out on pages 4 to 11.

Respective responsibilities of Trustees and examiner

The Charity's Trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Charity Trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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 Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



signed on 01/04/2026 13:35:53 BST
Katie Docherty, ACCA.

31 March 2026

THE CREATIVE CHANGE COLLECTIVE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2025

Current financial year	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Income and endowments from:					
Donations and legacies	3	47,769	101,383	149,152	212,343
Other income	4	1,691	-	1,691	1,575
Total income		49,460	101,383	150,843	213,918
Expenditure on:					
Charitable activities	3				
Community education	5	134,200	79,303	213,503	250,722
Restricted Fund	5	-	-	-	38,926
Total charitable expenditure		134,200	79,303	213,503	289,648
Total expenditure		134,200	79,303	213,503	289,648
Net income/(expenditure) and movement in funds		(84,740)	22,080	(62,660)	(75,730)

THE CREATIVE CHANGE COLLECTIVE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2025

Current financial year	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Net income/(expenditure) and movement in funds		(84,740)	22,080	(62,660)	(75,730)
Reconciliation of funds:					
Fund balances at 1 July 2024		56,754	37,774	94,528	170,258
Fund balances at 30 June 2025		(27,986)	59,854	31,868	94,528

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE CREATIVE CHANGE COLLECTIVE

BALANCE SHEET

AS AT 30 JUNE 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	9		4,622		3,555
Current assets					
Debtors	10	3,853		38,636	
Cash at bank and in hand		27,860		59,819	
		<u>31,713</u>		<u>98,455</u>	
Creditors: amounts falling due within one year	11	<u>(4,467)</u>		<u>(7,482)</u>	
Net current assets			27,246		90,973
Total assets less current liabilities			<u>31,868</u>		<u>94,528</u>
Net assets excluding pension liability			31,868		94,528
			<u><u>31,868</u></u>		<u><u>94,528</u></u>
The funds of the Charity					
Restricted income funds			59,854		37,774
Unrestricted funds			<u>(27,986)</u>		<u>56,754</u>
			<u>31,868</u>		<u>94,528</u>
			<u><u>31,868</u></u>		<u><u>94,528</u></u>

The financial statements were approved by the Trustees on 29 January 2026

Trustee

THE CREATIVE CHANGE COLLECTIVE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

Charity information

The Creative Change Collective is a Scottish charitable incorporated organisation governed by its constitution dated 12 January 2016. It was registered as a charity in Scotland (registered number SC046250) on 12 January 2016. Its registered address is 51 West Campbell Street, Glasgow, G2 6QQ.

1.1 Going concern

These financial statements are prepared on the going concern basis. The Trustees have a reasonable expectation that the Charity will continue in operational existence for the foreseeable future, however, the Trustees are aware of certain material uncertainties which may cause doubt on the charity's ability to continue as a going concern.

1.2 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	33% SL
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.5 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.6 VAT

The income generated from workshops is exempt from VAT as this income arises from educational services which are exempt from VAT when provided by an eligible body such as a registered charity.

THE CREATIVE CHANGE COLLECTIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

(Continued)

1.7 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

1.8 Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and legacies	42,908	101,383	144,291	46,918	151,165	198,083
Community Education	4,861	-	4,861	14,260	-	14,260
	<u>47,769</u>	<u>101,383</u>	<u>149,152</u>	<u>61,178</u>	<u>151,165</u>	<u>212,343</u>
Grants receivable for core activities						
Other	42,908	101,383	144,291			
	<u>42,908</u>	<u>101,383</u>	<u>144,291</u>			

3 INCOME FROM CHARITABLE ACTIVITIES

	2025 £	2023 £
Workshop Income	25,925	29,155

THE CREATIVE CHANGE COLLECTIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

4 Other income

	2025 £	2024 £
Employer's allowance	1,691	3,444

5 Expenditure on charitable activities

	Total 2025 £	Total 2024 £
Direct costs		
Staff Costs	23,289	22,772
Insurance	752	188
Telephone	891	765
Postage and stationery	310	1,981
Advertising	12,786	11,031
Sundries	-	741
Production Costs	250	2,722
Subscriptions	3,373	660
Admin Costs	39,805	88,836
Facilitators	57,463	106,906
Website & IT	5,432	3,662
Travel	1,543	2,557
Venue Hire	1,869	5,961
Bank Fees	157	63
Consulting	-	3,774
Recruitment	-	230
Rent	-	4,753
Payroll Fee	457	486
Staff Training	82	300
Depreciation	1,986	153
Communications	3,960	11,880
Project Staff	55,814	8,871
Direct Wages	19	2,874
Accountancy & Bookkeeping	3,265	7,484
	213,503	289,650
	213,503	289,650

THE CREATIVE CHANGE COLLECTIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

6	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Depreciation of owned tangible fixed assets	1,986	153
		<u> </u>	<u> </u>

7	Trustees
	None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

8	Employees		
	The average monthly number of employees during the year was:		
		2025	2024
		Number	Number
		1	-

There were no employees whose annual remuneration was more than £60,000.

9	Tangible fixed assets	Fixtures and fittings
		£
	Cost	
	At 1 July 2024	3,708
	Additions	3,053
		<u> </u>
	At 30 June 2025	6,761
		<u> </u>
	Depreciation and impairment	
	At 1 July 2024	153
	Depreciation charged in the year	1,986
		<u> </u>
	At 30 June 2025	2,139
		<u> </u>
	Carrying amount	
	At 30 June 2025	4,622
		<u> </u>
	At 30 June 2024	3,555
		<u> </u>

THE CREATIVE CHANGE COLLECTIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

10 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	-	30,513
GCVS payroll account	3,374	5,945
Prepayments	479	2,178
	<u>3,853</u>	<u>38,636</u>

11 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	669	-
Accrued expenses	3,798	7,482
	<u>4,467</u>	<u>7,482</u>

12 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

13 Purpose of Funds

General - The unrestricted free reserves of the charity .

The Corra Foundation - Restricted funding to deliver a bespoke "Road to Change" model for people who are in recovery from substance misuse.

Signatures' technical details

Signatures

staceyaduncan@hotmail.com

01/04/2026, 09:26:43 BST

Fingerprint

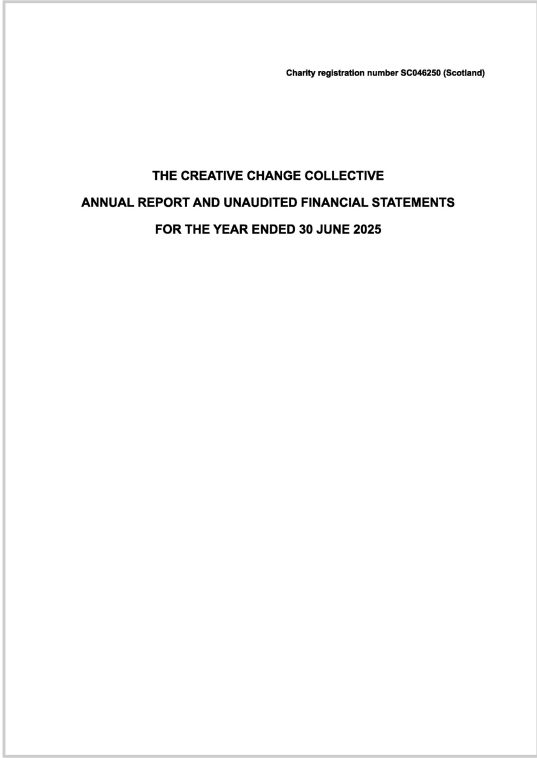
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System	01/04/2026, 09:26:43 BST Signee staceyaduncan@hotmail.com signed document.
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Verification QR Code



Signatures' technical details

Signatures

kate@nglaccounting.co.uk

01/04/2026, 13:35:53 BST

Fingerprint

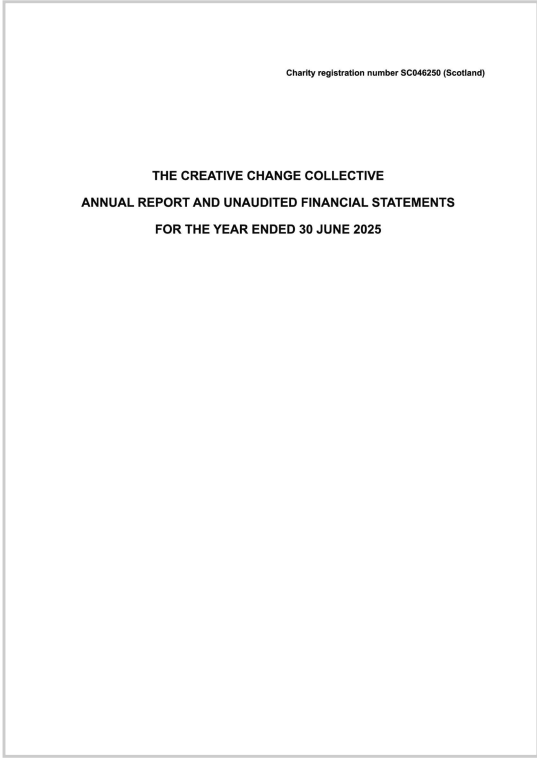
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Summary

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