

CREATIVITY IN CARE CIC
ANNUAL REPORT AND UNAUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016

WEDNESDAY



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27/09/2017

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COMPANIES HOUSE

CREATIVITY IN CARE CIC

COMPANY INFORMATION

Directors	Karrie Marshall Wendy Mumford Keith Walker
Company number	SC438310
Registered office	333 8 Church Street INVERNESS IV1 1EA
Accountants	Johnston Carmichael LLP Clava House Cradlehall Business Park INVERNESS IV2 5GH

CREATIVITY IN CARE CIC

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CREATIVITY IN CARE CIC

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2016

The directors present their annual report and financial statements for the year ended 31 December 2016.

This report should be read in conjunction with the Community Interest Report (CIC34), submitted to the CIC regulator.

The company is a Community Interest Company which is limited by guarantee and has no share capital. Accordingly no director has an interest in the company.

Principal activities

The principal activity of the company is the provision of learning programmes and workshops using creative approaches in care and community settings.

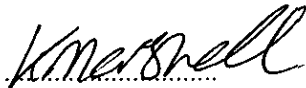
Directors

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Karrie Marshall
Wendy Mumford
Keith Walker

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board



Karrie Marshall

Director

25.9.17

CREATIVITY IN CARE CIC

REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF CREATIVITY IN CARE CIC

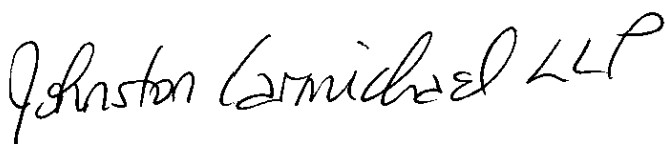
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Creativity In Care CIC for the year ended 31 December 2016 set out on pages 3 to 7 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland we are subject to its ethical and other professional requirements which are detailed at <https://www.icas.com/Framework> for the Preparation of Accounts.

This report is made solely to the Board of Directors of Creativity In Care CIC, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <https://www.icas.com/Framework> for the Preparation of Accounts. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Creativity In Care CIC and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that Creativity In Care CIC has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of Creativity In Care CIC. You consider that Creativity In Care CIC is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Creativity In Care CIC. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



Johnston Carmichael LLP

Chartered Accountants

26.9.17.

Clava House
Cradlehall Business Park
INVERNESS
IV2 5GH

CREATIVITY IN CARE CIC

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2016

		2016 £	2015 £
Income		46,858	57,340
Cost of sales		(22,467)	(51,380)
Gross surplus		24,391	5,960
Administrative expenses		(27,855)	(11,333)
Sundry income		453	856
Exceptional item	2	5,859	-
Surplus/(deficit) before taxation		2,848	(4,517)
Taxation	4	-	-
Surplus/(deficit) for the financial year		2,848	(4,517)

CREATIVITY IN CARE CIC

BALANCE SHEET

AS AT 31 DECEMBER 2016

	Notes	2016 £	£	2015 £	£
Current assets					
Debtors	5	125		1,300	
Cash at bank and in hand		604		15,611	
		<u>729</u>		<u>16,911</u>	
Creditors: amounts falling due within one year	6	<u>(2,398)</u>		<u>(21,428)</u>	
Net current liabilities			<u>(1,669)</u>		<u>(4,517)</u>
Reserves					
Income and expenditure account			<u>(1,669)</u>		<u>(4,517)</u>

For the financial year ended 31 December 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

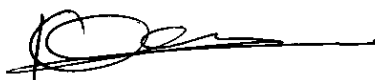
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the board of directors and authorised for issue on 25/9/17 and are signed on its behalf by:



Karrie Marshall
Director



Keith Walker
Director

Company Registration No. SC438310

CREATIVITY IN CARE CIC

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2016

1 Accounting policies

Company information

Creativity In Care CIC is a Community Interest Company limited by guarantee incorporated in Scotland. The registered office is 333, 8 Church Street, INVERNESS, IV1 1EA.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

These financial statements for the year ended 31 December 2016 are the first financial statements of Creativity In Care CIC prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 January 2015. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

The financial statements have been prepared on a going concern basis. Notwithstanding that local authority funding has either been cut or the project has come to an end, the Directors are satisfied that there is sufficient funding in place to meet all liabilities as they fall due for a period of at least 12 months from the approval date of the accounts.

1.2 Income and expenditure

Project income is recognised in the year to which the income relates, as specified by the funder, subject to the criteria of certainty, entitlement and measurement being met. Income in respect of future periods is deferred accordingly. All expenditure is recognised on an accruals basis, inclusive of VAT.

1.3 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash at bank and in hand.

1.4 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Impairment of financial assets

Financial assets, other than those held at fair value through surplus and deficit, are assessed for indicators of impairment at each reporting end date.

CREATIVITY IN CARE CIC

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2016

1 Accounting policies

(Continued)

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

1.5 Employee benefits

The costs of short-term employee benefits are recognised in the period in which the employees services are received.

1.6 Company status

The company is limited by guarantee. The members of the company are the directors as shown in the directors report. In the event of the company being wound up the liability in respect of the guarantee is limited to £1 per member of the company.

2 Exceptional costs/(income)

	2016 £	2015 £
Directors Loan Account write-off	(5,859)	-

3 Employees

The average monthly number of persons (including directors) employed by the company during the year was 4 (2015 - 3).

4 Taxation

On the basis of these financial statements no provision has been made for corporation tax.

5 Debtors

	2016 £	2015 £
Amounts falling due within one year:		
Service charges due	125	1,300

CREATIVITY IN CARE CIC

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2016

6 Creditors: amounts falling due within one year

	2016	2015
	£	£
Other creditors	<u>2,398</u>	<u>21,428</u>

7 Related party transactions

Included within other creditors at the year end is a balance of £nil (2015 - £12,102) due to the directors.

During the year the director Karrie Marshall agreed to waive her right to the balance of £5,859 due to her by the company.

002403/415

CIC 34

Community Interest Company Report

For official use
(Please leave blank)

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*Please
complete in
typescript, or
in bold black
capitals.*

Company Name in
full

CREATIVITY IN CARE COMMUNITY INTEREST
COMPANY

Company Number

SC438310

Year Ending

2016

This template illustrates what the Regulator of Community Interest Companies considers to be best practice for completing a simplified community interest company report. All such reports must be delivered in accordance with section 34 of the Companies (Audit, Investigations and Community Enterprise) Act 2004 and contain the information required by Part 7 of the Community Interest Company Regulations 2005. For further guidance see chapter 8 of the Regulator's guidance notes and the alternate example provided for a more complex company with more detailed notes.

(N.B. A Filing Fee of £15 is payable on this document. Please enclose a cheque or postal order payable to Companies House)

PART 1 - GENERAL DESCRIPTION OF THE COMPANY'S ACTIVITIES AND IMPACT

In the space provided below, please insert a general account of the company's activities in the financial year to which the report relates, including a description of how they have benefited the community.

967 unique individuals engaged with Creativity In Care projects, plus 2616 more people through our exhibitions and talks.

Places Remembered & Imagined' - People living with dementia, care staff, the general public and families in Easter Ross creating work towards exhibitions for the general public.

We helped reduce health inequalities and address social determinants of health (WHO). Ecory's evaluation organisation interviewed people from our 2015 Nine Lives project, funded by People's Health Trust. Their findings showed our project increased collective control, self-esteem, independence and confidence, and built social links and community ties. In 2016 the project was picked by the All Party Parliamentary Group on Arts, Health & Wellbeing as an example of good practice. (<http://www.artshealthandwellbeing.org.uk/case-studies/creativity-in-care-nine-lives>)

We delivered 9 learning programmes to 123 people (60 sessions). These included 2 courses for family carers. We ran over 50 workshops with 844 people... such as *Healthy Brains*, *Peace Maps*, *Spring activities*, and year-long series of *Poetry In Motion* ; *Death & Dying*; and *Moving Art* projects.

Participants co-created 14 exhibitions shown in: Dynamic Earth (Edinburgh), Macphail Centre (Ullapool x 2), Perrins Centre (Alness), Joss St Hall (Invergordon), Ardross Hall; Eden Court (Inverness); The Bike Shed (Merkinch x 2) & other venues.

We gave talks at 7 conferences on: *Isolation*, *Family Carer Support*, *Healthy Brains*, *Learning from the History of Learning Disability*, *Creative Dementia Care & Creative Projects* (x2) in Inverness, Milton Keynes, Sutherland, Brighton and Canada.

People said: 'I feel better; less isolated; more connected; inspired; hopeful; valued; more able; resilient.' Some people said 'This is better than seeing my psychiatrist; I am in less pain when I am here; I feel I am giving something to my community; I can do more than I knew.'

We also co-hosted an on-line Twitter chat community **#AlzChat** every Monday eve 8pm with the Hilgos Foundation (America) which attracts people living with dementia, family carers and professional carers seeking advice or support and an opportunity to share their own knowledge and experiences.

(If applicable, please just state "A social audit report covering these points is attached").

(Please continue on separate continuation sheet if necessary.)

PART 2 – CONSULTATION WITH STAKEHOLDERS – Please indicate who the company's stakeholders are; how the stakeholders have been consulted and what action, if any, has the company taken in response to feedback from its consultations? If there has been no consultation, this should be made clear.

Creativity In Care's stakeholders are mainly resident in the Highlands of Scotland. They include individuals living with various support needs. Organisations include statutory care, third sector, private care, support organisations, and community groups. The CEO and board members have several year's experiences of adult education, care, arts and community work.

Our company services are in response to identified needs (e.g. reduce risks of exclusion and isolation, need to reduce stigma, need to increase understanding, awareness and care skills)

The company continued to meet or work with organisations. In 2016 we partnered with: Brora Learning Centre (High Life Highland); Birchwood Highland; Abriachan Forest Trust (with Criminal Justice SW); Arts In Merkinch Bike Shed; Evanton Woodland Trust; Eden Court; NHS Chaplaincy; Dying to Know; and the Scottish Mental Health Arts and Film Festival, as well as partnering for the 5th year with The Hilgos Foundation co-hosting the weekly #AlzChat twitter chat forum. We delivered sessions around the Highlands, UK and Canada.

Evaluation forms are gathered from participants, as well as exhibition audiences (sometimes verbally and/or through written questionnaires) to identify issues or desires. The surveys and discussions have generated several project ideas, for which some have received funding, some are done voluntarily and others are in progress.

(If applicable, please just state "A social audit report covering these points is attached").

PART 3 – DIRECTORS' REMUNERATION – if you have provided full details in your accounts you need not reproduce it here. Please clearly identify the information within the accounts and confirm that, "There were no other transactions or arrangements in connection with the remuneration of directors, or compensation for director's loss of office, which require to be disclosed" (See example with full notes). If no remuneration was received you must state that "no remuneration was received" below.

Paid to Karrie Marshall: £12,896. This was for gross salary, employer national insurance contributions and holiday pay accrual.

PART 4 – TRANSFERS OF ASSETS OTHER THAN FOR FULL CONSIDERATION – Please insert full details of any transfers of assets other than for full consideration e.g. Donations to outside bodies. If this does not apply you must state that "no transfer of assets other than for full consideration has been made" below.

(Please continue on separate continuation sheet if necessary.)

PART 5 – SIGNATORY

The original report must be signed by a director or secretary of the company

Signed

KMarshall 

Date 24/9/17

Office held (delete as appropriate) Director/Secretary

You do not have to give any contact information in the box opposite but if you do, it will help the Registrar of Companies to contact you if there is a query on the form. The contact information that you give will be visible to searchers of the public record.

Tel	
DX Number	DX Exchange

When you have completed and signed the form, please attach it to the accounts and send both forms by post to the Registrar of Companies at:

For companies registered in England and Wales: Companies House, Crown Way, Cardiff, CF14 3UZ
DX 33050 Cardiff

For companies registered in Scotland: Companies House, 4th Floor, Edinburgh Quay 2, 139
Fountainbridge, Edinburgh, EH3 9FF DX 235 Edinburgh or LP – 4 Edinburgh 2

For companies registered in Northern Ireland: Companies House, 2nd Floor, The Linenhall, 32-38
Linenhall Street, Belfast, BT2 8BG

The accounts and CIC34 **cannot** be filed online

(N.B. Please enclose a cheque for £15 payable to Companies House)