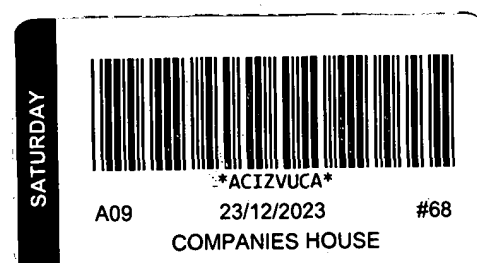


Company registration number SC438310 (Scotland)

CREATIVITY IN CARE CIC
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023
PAGES FOR FILING WITH REGISTRAR

A9 Accountancy Limited
Chartered Accountants
Elm House
Cradlehall Business Park
Inverness
United Kingdom
IV2 5GH



CREATIVITY IN CARE CIC

BALANCE SHEET

AS AT 5 APRIL 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	4		4,216		4,746
Current assets					
Stocks	5	500		500	
Debtors	6	115		115	
Cash at bank and in hand		48,478		42,593	
		49,093		43,208	
Creditors: amounts falling due within one year	7	(50,960)		(46,371)	
Net current liabilities			(1,867)		(3,163)
Total assets less current liabilities			2,349		1,583
Provisions for liabilities			(226)		(200)
Net assets			2,123		1,383
Reserves					
Income and expenditure account			2,123		1,383
Members' funds			2,123		1,383

The directors of the company have elected not to include a copy of the income and expenditure account within the financial statements.

For the financial year ended 5 April 2023 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 Companies Act 2006 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 and delivered 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 19-12-23 and are signed on its behalf by:



K Marshall
Director

Company registration number SC438310 (Scotland)

CREATIVITY IN CARE CIC

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2023

1 Accounting policies

Company information

Creativity In Care Cic is a private company limited by guarantee incorporated in Scotland. The registered office is 24 Morrich House, Davidson Drive, Castle Avenue Industrial Estate, Invergordon, Scotland, IV18 0SA.

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.

1.2 Turnover

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:
The amount of revenue can be reliably measured;
it is probable that future economic benefits will flow to the entity;
and specific criteria have been met for each of the company's activities.

1.3 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	10% straight line
Office equipment	10% straight line

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 credited or charged to surplus or deficit.

1.4 Impairment of fixed assets

At each reporting period end date, the company 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). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

CREATIVITY IN CARE CIC

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2023

1 Accounting policies

(Continued)

1.5 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

Stocks held for distribution at no or nominal consideration are measured at the lower of cost and replacement cost, adjusted where applicable for any loss of service potential.

1.6 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

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.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.8 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

CREATIVITY IN CARE CIC

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

1 Accounting policies

(Continued)

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

1.9 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

CREATIVITY IN CARE CIC

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2023

3 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2023 Number	2022 Number
Total	5	5

4 Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Total £
Cost			
At 6 April 2022 and 5 April 2023	861	4,440	5,301
Depreciation and impairment			
At 6 April 2022	111	444	555
Depreciation charged in the year	86	444	530
At 5 April 2023	197	888	1,085
Carrying amount			
At 5 April 2023	664	3,552	4,216
At 5 April 2022	750	3,996	4,746

5 Stocks

	2023 £	2022 £
Stocks	500	500

6 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	115	115

7 Creditors: amounts falling due within one year

	2023 £	2022 £
Taxation and social security	148	-
Other creditors	50,812	46,371
	50,960	46,371

CREATIVITY IN CARE CIC

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

8 Members' liability

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £Nil.

CIC 34

Community Interest Company Report

	For official use (Please leave blank)	
Please complete in typescript, or in bold black capitals.	Company Name in full	CREATIVITY IN CARE CIC
	Company Number	SC438310
	Year Ending	05/04/2023

(The date format is required in full)

Please ensure the company name is consistent with the company name entered on the accounts.

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

This report covers our activities between April 6th 2022 to April 5th 2023. We continued to deliver socially engaged community arts online, with creative kits by post, with increasing in-person group sessions to improve quality of life, inclusion and joyfulness.

We saw over 600 people at our projects and events, plus several more at exhibitions (Eden Court, Inverness Museum and Art Gallery, The Bike Shed)

Main projects included:

1. NHS Highland funded creative breaks for people with unpaid caring roles running requested arts sessions. We connected with 60 people with unpaid caring roles through workshops, programmes and one to one chats, with a core group of 20 families participating and gradually leading creative sessions themselves.
2. The National Lottery funded Windows of Reality project about Covid-19 with families living with long term conditions; people with unpaid caring roles; people self-managing mental ill health as well as people supported by mental health services; families living with dementia; and intergenerational groups. We gathered stories from over 200 people whilst working closely and creatively with 127 people, with additional people becoming involved in various arts and puppet-making sessions around the Highlands.
3. High Life Highland funded project making beautiful fabric panels for an exhibition (beyond Covid-19) at Inverness Museum and Arts Gallery.
4. Ullapool – Celebrating Life (creative project about communities supporting people around death and grief over several months supported by HSTI, Highland Hospice and GoodLife, Good Death, Good Grief.
5. The Highland Scottish Mental Health Arts Exhibition (May 2022), with poetry sessions around Highland libraries, fun nature walks and curating artworks, or supporting people to make art, for the exhibitions.
6. Various 4 to 6-week courses such as Painting Tigers, Painting quirky birds, Painting Lizards and Crocodiles; making fabric bags and sewing, movement and relaxation; plus outdoor arts. We developed some creative sensory kits, posting to families with sensory preferences. We also hosted events such as Ullapool's Remembrance Ceilidh with live music and stories, and Creativity In Care's ten-year anniversary party.

Benefits via feedback, polls and scales continues to show our work

- Overcomes barriers to participation (e.g. due to finance, stigma, or rurality)
- Inspires a sense of interest and joyfulness
- Increases social connections
- Alleviates stress and anxiety
- Promotes sense of achievement and value
- Identifies self-management opportunities
- Inspires better coping strategies and resilience
- Offers a sense of structure, purpose, and meaning
- Offers respite from worrying thoughts

On a voluntary basis, the founding director continued to co-host 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 knowledge and experiences. The CIC employees had increased pay this year. They have also voluntarily donated over 400 hours to achieve all the outcomes, meetings and admin requirements.

(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 a variety of conditions as well as people interested in community experiences. Feedback sheets in the creative kits consistently showed how valuable the relationships and creativity are for mental wellbeing and for a sense of achievement and fun.

People shared stories about how valuable the projects are for increased social networks, increased confidence to try new things, feeling better about managing Covid-19 related stresses, better mental wellbeing and more positive personal relationships.

Organisations we work with include statutory care, third sector, private care, support organisations, and community groups. Our company services are in response to identified needs (e.g. reduce risks of exclusion and isolation, reduce stigma and increase understanding and fresh perspectives). All our programmes are inspired by what people or organisations request, or through suggestions raised in discussions and through evaluation forms.

In 2022-2023 we worked with: Centred Scotland, High Life Highland, Cromarty Youth Group, Cromarty Intergenerational Projects, Connecting Carers, NHS Highland; HSCN; Evanton Woods Community Trust; Truacanta, Ullapool Arts, The Dolphin Project, The Highland Hospice, The National Lottery Scotland and the Scottish Mental Health Arts Festival with a wide range of Highland partners, as well as with individuals and smaller organisations.

In 2022-2023 grant funding accounted for around 80% of income. This is the highest percentage for several years, as other organisations have been less able to commission our work. Commissioned work came to around 19%, whilst sales of books, kits, members fees and donations was about 1% of the CIC income.

This year Creativity In Care CIC separated out its IP from the IP belonging to KM. Creativity In Care is building a strong reputation for facilitating socially engaged arts in ways that people can lead or steer the projects.

(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 Director Karrie Marshall as Project Manager: £29,310.
This was for gross payment, tax and national insurance

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.

No transfer of any assets other than for full consideration has been made

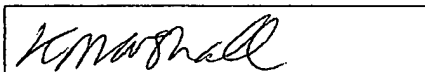
(Please continue on separate continuation sheet if necessary.)

PART 5 – SIGNATORY (Please note this must be a live signature)

(DD/MM/YY)

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

Signed



Date

11-12-23

Please note that it is a legal requirement for the date format to be provided in full throughout the CIC34 report.

Applications will be rejected if this information is incorrect.

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.

24, Morrich House	
Davidson Drive	
Invergordon, Highland	
IV18 0SA	Tel 07716111585
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

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