

CHARITY REGISTRATION NUMBER: SC049812

**Coastal Creations (SCIO)**  
**Unaudited Financial Statements**  
**31 December 2023**

**RITSONS**  
Chartered accountants  
26-30 Marine Place  
Buckie  
Moray  
AB56 1UT



# Coastal Creations (SCIO)

## Financial Statements

Year ended 31 December 2023

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<b>The following pages do not form part of the financial statements</b>	
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# Coastal Creations (SCIO)

## Trustees' Annual Report

Year ended 31 December 2023

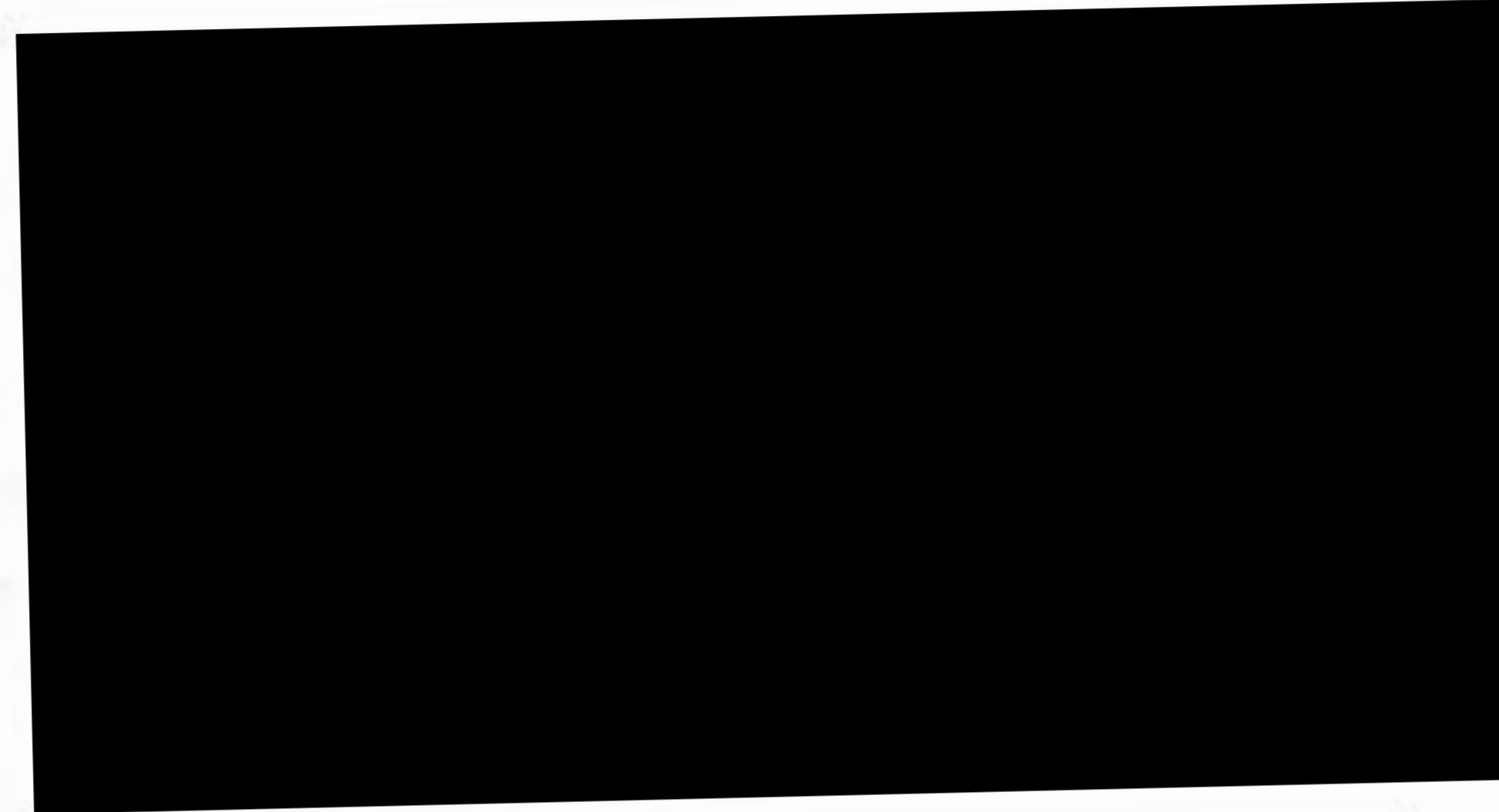
The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

### Reference and administrative details

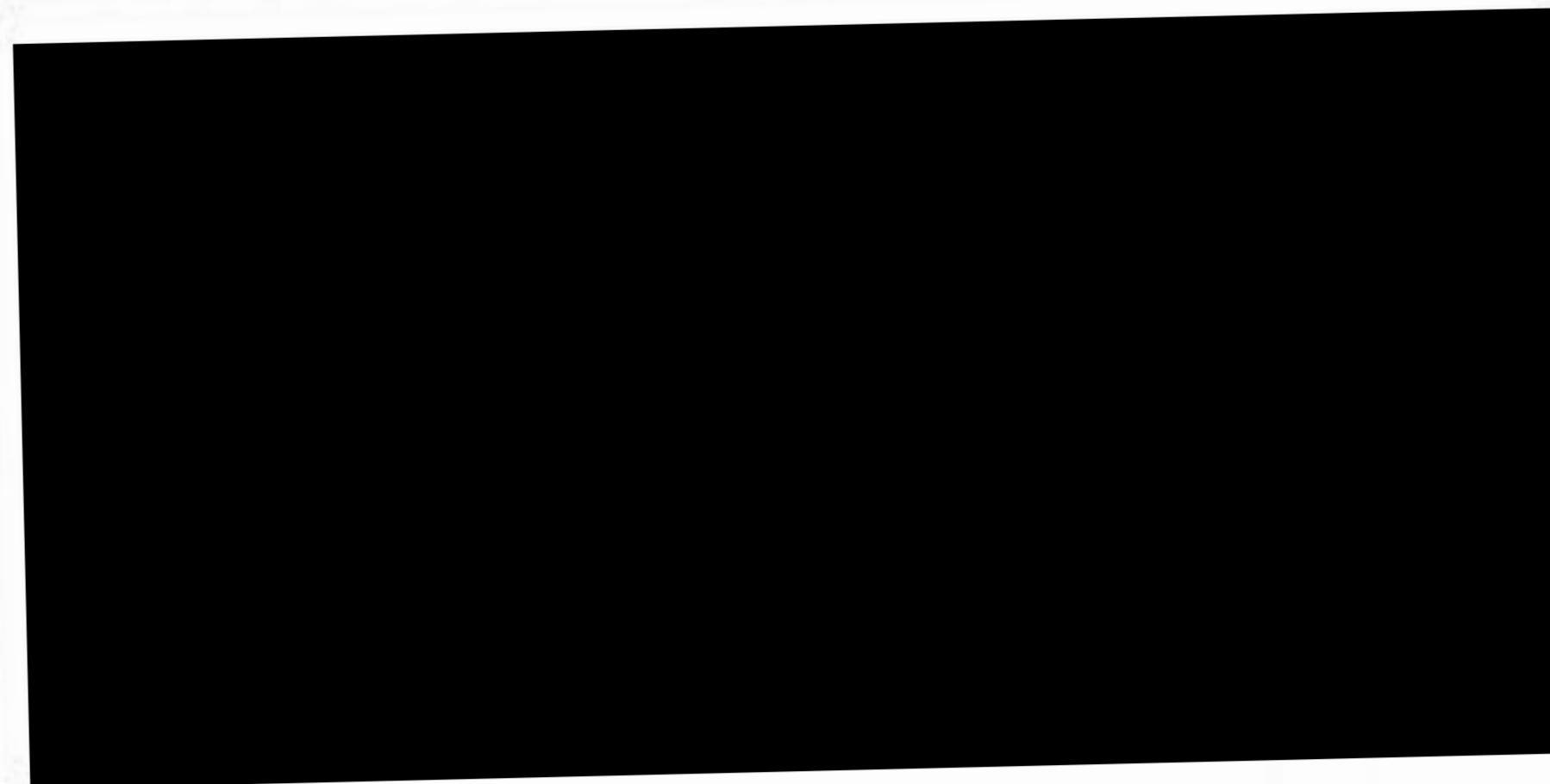
Registered charity name Coastal Creations (SCIO)

Charity registration number SC049812

The trustees



Independent examiner



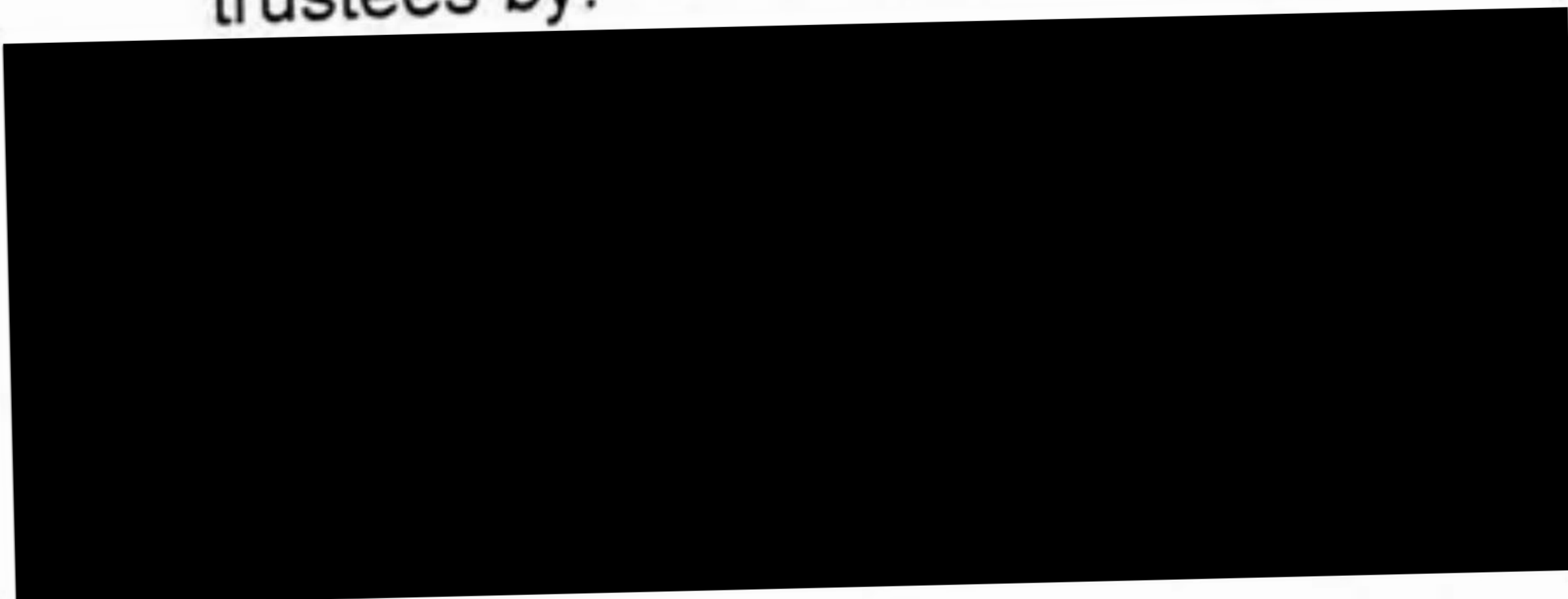
### Objectives and activities

The purposes of the charity is for the advancement of education, for the advancement of citizenship or community development, and for the provision of recreational facilities, or organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended. For the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.

### Financial review

As at 31 December 2023, the charity held £5,035 (2022: £6,474) of unrestricted funds.

The trustees' annual report was approved on ..... and signed on behalf of the board of trustees by:



Trustee



# **Coastal Creations (SCIO)**

## **Independent Examiner's Report to the Trustees of Coastal Creations (SCIO)**

**Year ended 31 December 2023**

I report on the accounts of the charity for the year ended 31 December 2023 set out on pages 1 to 8.

### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT 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. The charity's trustees consider that the audit requirement of Regulation 10 (1) (d) of the Accounts Regulations does not apply. It is my responsibility to state, on the basis of my examination as required under section 44(1) (c) of the Act, 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 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 whether the accounts present a 'true and fair view'.

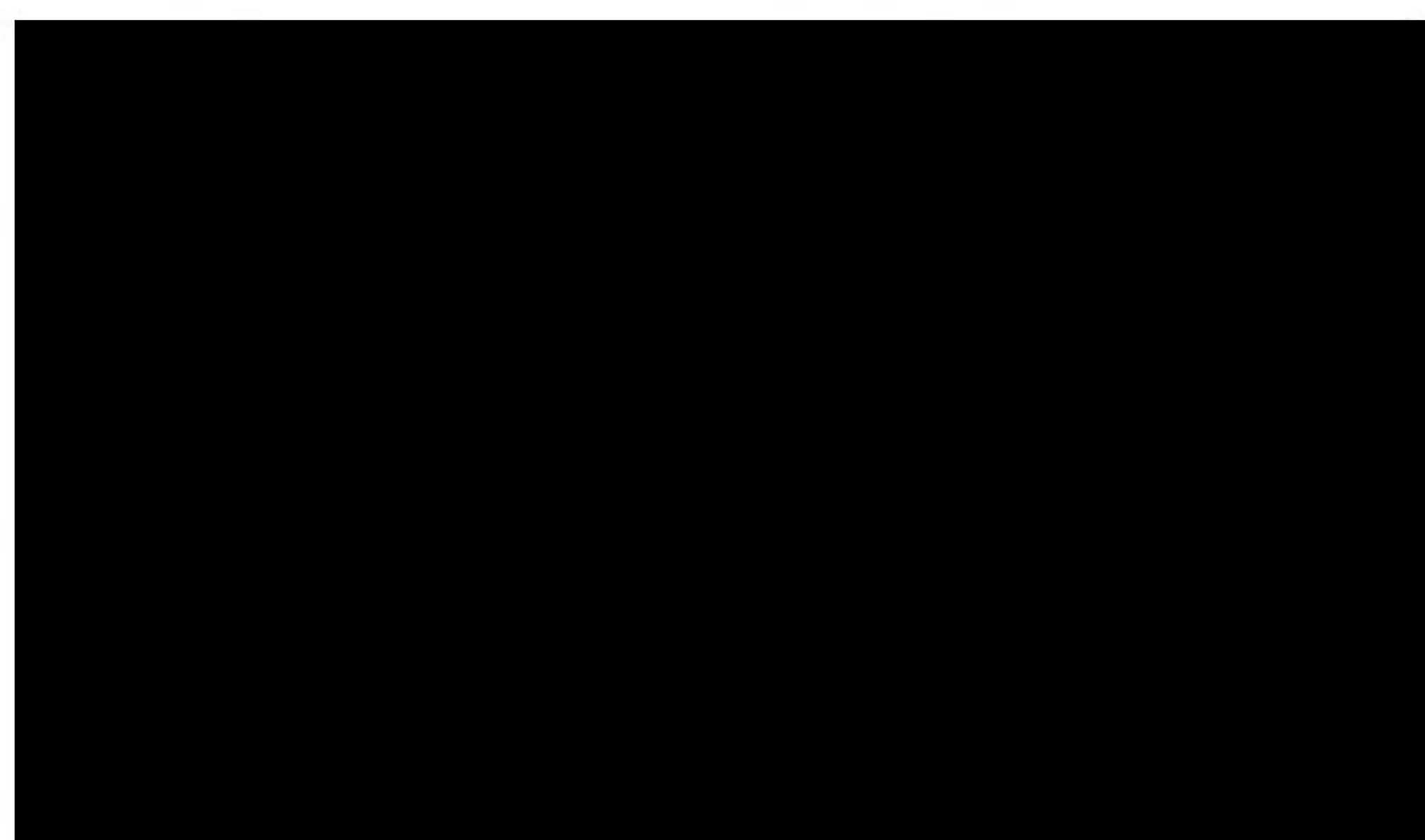
### **INDEPENDENT EXAMINER'S STATEMENT**

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 trustees have not met the requirements to ensure that:

- proper accounting records are kept in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- accounts are prepared which agree with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations; or

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





**Coastal Creations (SCIO)**  
**Receipts & Payments Account**  
**Year ended 31 December 2023**

		2023	2022
	Note	Unrestricted funds £	Total funds £
<b>Receipts</b>			
Donations and legacies		877	1,469
Other trading activities		28,310	23,751
<b>Total receipts</b>		<u>29,187</u>	<u>25,220</u>
<b>Payments</b>			
Expenditure on charitable activities		30,626	20,869
<b>Total payments</b>		<u>30,626</u>	<u>20,869</u>
<b>(Deficit)/surplus for the year</b>		<u>(1,439)</u>	<u>4,351</u>

The receipts & payments account includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 6 & 7 form part of these financial statements.



# Coastal Creations (SCIO)

## Statement of Balances

31 December 2023

	Unrestricted funds £	Total funds 2023 £	Total funds 2022 £
<b>FUNDS RECONCILIATION</b>			
Cash at bank 01/01/2023	6,474	6,474	2,123
(Deficit)/surplus for the year	(1,439)	(1,439)	4,351
<b>Cash at bank 31/12/2023</b>	<u>5,035</u>	<u>5,035</u>	<u>6,474</u>
		£	£
<b>BANK BALANCES</b>			
Cash at bank		4,662	6,215
Cash in hand		373	259
<b>TOTAL BANK FUNDS</b>		<u>5,035</u>	<u>6,474</u>
<b>LIABILITIES</b>			
<b>PAYE</b>		628	-
		<u>628</u>	<u>-</u>

These financial statements were approved by the board of trustees and authorised for issue on ....., and are signed on behalf of the board by:

Trustee

Trustee

The notes on pages 5 to 6 form part of these financial statements.



# **Coastal Creations (SCIO)**

## **Notes to the Financial Statements**

**Year ended 31 December 2023**

### **1. General information**

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is [REDACTED]

### **2. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Going concern**

There are no material uncertainties about the charity's ability to continue.

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.



# Coastal Creations (SCIO)

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

### 3. Accounting policies *(continued)*

#### Receipts

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Payments

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

### 4. Trustee remuneration and expenses

As permitted in section 5.1 of the Constitution, wages were paid to one charity trustee who is employed as a senior member of staff leading the activities for adults with learning disabilities or mental health issues. £14,215 (2022: £8,701) was paid to [REDACTED]



**Coastal Creations (SCIO)**  
**Detailed Receipts & Payments Account**  
**Year ended 31 December 2023**

	2023 £	2022 £
<b>Receipts</b>		
<b>Donations and legacies</b>		
Other donations	877	1,469
	<u>877</u>	<u>1,469</u>
<b>Other trading activities</b>		
Fundraising	2,397	932
Classes income	25,913	22,819
	<u>28,310</u>	<u>23,751</u>
	<u>29,187</u>	<u>25,220</u>
<b>Total receipts</b>		
<b>Payments</b>		
Wages and salaries	17,916	12,361
Insurance	181	-
Other office costs	411	-
Donations	167	85
Hall hire	7,580	4,530
Craft supplies	1,296	2,588
Afternoon activities	1,937	-
Loch park memorial bench	170	-
Capital expenditure	199	-
Accountancy fees	769	1,020
Income discrepancy	-	285
	<u>30,626</u>	<u>20,869</u>
	<u>30,626</u>	<u>20,869</u>
<b>Total payments</b>		
<b>(Deficit)/surplus for the year</b>	<u>(1,439)</u>	<u>4,351</u>



## APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

## Trustees' Annual Report for the period

Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	31	Dec	2022		31	Dec	2023

## Reference and administration details

Charity name  
Other names charity is known by  
Registered charity number  
Charity's principal address

Coastal creations SCIO

SCO49812

Postcode

## Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		Chair		
2		Treasurer		
3		Secretary		
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				



## Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

## Structure, governance and management

Type of governing document

We have a constitution as our governing document.

Trustee recruitment and appointment

Our trustees are all from a social care or educational background and are passionate about providing alternative services to help support vulnerable people in our communities.  
Our two newer trustees have backgrounds in teaching and in mental health care which is an asset to our charitable goals. We plan on expanding our committee and creating a sub committee for fundraising efforts.

## Objectives and activities



## Charitable purposes

Our goal is to help promote inclusion, education and community advancement for adults with learning difficulties and mental health issues, we provide workshops and support to help our service users develop and learn new skills in a friendly environment individualised to their specific needs.

We work with other community groups, charities and local businesses to help improve our local area and create better community ties and a wider range of experiences for our service users helping build confidence in a friendly inclusive environment.

## Summary of the main activities in relation to these objects

We provide an evening group focused on music, we sing karaoke and learn to sign along to music using Makaton and BSL. We get a chance to perform in the community at least twice a year.

We provide a day group, where sessions are focused on woodwork projects, crafting, gardening, games and much more. We try to ensure the service is led by the service users by allowing choices in how our group is run and which activities we undertake while ensuring each activity is tailored to their individual needs. We work alongside other community groups, charities and businesses to help further community ties and help with the inclusion of our service users..

## APPENDIX 1

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## Achievements and performance

### Summary of the main achievements of the charity during the financial period

We provide a day service where we offer all manner of activities for our guys. These range from woodworking projects such as building planters, making toys, bird/fairy houses, bird feeders and garden decorations. Our guys are supported to use tools and be as involved in the process as much as possible. We have donated garden decorations and bird feeders to Buckie community Hub, Millbank school Bothy, alba road residential service. We provide lots of craft projects ranging from making teddy bears to creating cards, we try to ensure our service users choices so they can lead the activities. We adapt each activity to each individuals needs allowing them the opportunity to learn new skills in a positive and caring environment.

We have continued work on the community fairy garden at the Buckpool harbour. We have been maintaining the decorations and adding to the garden through the year. We provided bunny and chick decorations for an Easter egg hunt to the Buckpool harbour community group. Our guys contributed to a beach/park clean in the area too. Our fairy garden was extended by the kids at Millbank primary school who we had a session with. Building great community connections being involved with the Loch Park music festival, performing at Gordon Castle Games, the Buckie Christmas Kracker and having regular visitors such as the childsmile and oral health team from NHS Scotland who are helping us with dental care. We have had regular visits from bunnetz and beardz a local music group who provide entertainment for the guys along with enjoyed music from Buckie Lyrical choir.

Our evening sessions are music based, we sing karaoke and sign along to music using Makaton and BSL, we have secured three regular shows to perform in public, we also host discos for the service users. These sessions are a great confidence builder and allows vulnerable adults to have fun and socialise in a supported setting.

## Financial review



**Brief statement of the charity's policy on reserves**

Our reserves as decided by our committee are £500.

**Details of any deficit**

**Donated facilities and services (if any)**

We received donations from loch park of £170 and £250  
We received £250 from Jason Stewart Grillfather.  
We received £500 from Buckie District Community Choir

## APPENDIX 1

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### Other optional information



## Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair)

Chairperson  
Treasurer  
Secretary

Date

12/11/24.