Registered number: SC046613
Charity number: SC020712

Craigsfarm Community Development Project Ltd

Financial Statements

For the year ended 31 March 2026

Craigsfarm Community Development Project Ltd

Reference and Administrative Information
For the year ended 31 March 2026

Company number	SC046613
Charity number	SC020712
Directors	L Hughes N Sutherland S Young (Resigned 8 November 2025) M A Carle G Giubarelli O Odofin M J Rae A E L Henderson (Appointed 18 February 2025, Resigned 6 March 2025)
Secretary	A E L Henderson (Resigned 12 August 2025)
Registered Office	Craigsfarm Maree Walk Livingston EH54 5BP
Accountants	Facts and Figures (Scotland) Ltd 13 Rutland Street Edinburgh EH1 2AE
Bankers	Virgin Money Cairngorm House Almondvale Boulevard Livingston

Craigsfarm Community Development Project Ltd

Directors' Report
For the year ended 31 March 2026

The trustees are pleased to present their annual trustees report together with the financial statements of the charity for the year ended 31 March 2026 which are also prepared to meet the requirements for a directors report and accounts for the Companies Act purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Structure Governance and Management
The directors of the charitable company are its trustees for the purposes of charity law and throughout this report are collectively referred to as directors.

Objects of the Charity, Principal Activities and Organisation of our Work
Craigsfarm is a membership organisation delivering a place-based people-centred space facilitating locally generated programmes that address the mental health and poverty alleviation priorities of Craigshill (lowest 5% SIMD) and neighbouring communities (lowest 20%). Acting as a conduit for accessing resources and services in a single location by clustering community facilities and integrating services, in FY 25-26 we delivered:

1. Direct Services:
In FY 25/26 we continued to implement our comprehensive community based mental wellbeing programme, delivering 58 wellbeing courses reaching 1201service users with an additional 107 service users benefitting from the Active Listening and 57 for counselling for all sessions (total: 1365 service users). We remaining one of a few organisations in West Lothian still offering a free service to those who would not otherwise be able to access mental health support.
Through our monitoring, evaluation and learning processes we were able to track the impact of our wellbeing programme. Impact measuring using validated tools showed:
-93% of service users tested showing an improvement in wellbeing. 19% showed a minimally important change, 42% showed a meaningful change, 16% showed a significant change and 16% showed an above significant change of 12 points and above.
-63% of service users tested were identified as clinically depressed (61%) or possibly depressed (31%). Of those that scored as clinically depressed, 81% no longer were clinically depressed nor mildly depressed after a 6-week intervention, whilst 19% moved to mildly depressed. Of those that scored as mildly depressed, 84% no longer scored as mildly depressed after the 6 – 8-week intervention.

Furthermore, the percentage of service users self-reporting improved wellbeing and reduced symptoms of depression /anxiety showed:
- 100% reported they felt more relaxed.93% reported that they are feeling less anxious.
- 93% reported they felt calmer.
- 67% reported felt more energetic.
- 93% reported that they are feeling better about themselves.
- 77% reported they feel more confident.

The impact of the wellbeing programme has assisting people experiencing crisis in re-engaging with community, work, volunteering or training.
- Service users that were on long-term sickness were able to return to work - 20
- Service users on long term unemployed who were helped to return to work – 13
- Service users who were at risk of losing their job due to their mental health who were assisted and maintained their job -33
- Service users whose confidence were raised to a level that they have found more meaningful employment – 7
- Service users whose confidence was raised so that they engaged with training and volunteering - 13

As part of the wellbeing programme, we also provided a one-stop information, support and referral service. Over the 12 months period we provided referral to 146 service users for support with the stressors of mental health (finance, debt, housing, trauma, amongst others) through our directory of over 80 services at both local and national level.

FY 25/26 saw the introduction of a new wellbeing course dealing with mental health support for late diagnosed ADHD/Autistic women and men. In responding to this gap in service, we received a high level of interest with 24,000 views on the Facebook post for the course over a 4-day period. Our initial pilot attracted over 70 registrations with 50 people supported by the initial pilot. We also conducted research into in an

A further gap in service identified related to unprocessed trauma. Research initiated into the incidence of mental health referrals linked to unprocessed trauma revealed that 50% of those surveyed are dealing with unresolved trauma. Of the 44 that reported trauma, 20 were experiencing trauma related to early childhood experiences, 11 had bereavement related trauma, 13 for violence and sexual assault and 8 were in relation to illness/health related matters and 9 related to suicide. Emanating from this study we have engaged with a partner organisation to deliver support in FY 26/27 to trailing a series of workshops on dealing with trauma.

Increasingly seen across West Lothian as a pioneer in community based mental health support, Craigsfarm was invited to the West Lothian NHS CPN regional meeting to discuss the mental wellbeing programme. Consequently, CPNs are investigation Craigsfarm being allocated an NHS email.
We continue to partner with both The Bridge and Andysmanclub as part of the Wellbeing Programme. Through this partnership we are able to provide bereavement courses and a talking support for men. At the close of FY 25/26 we signed a Service Agreement with The Bridge who will be providing financial/debt support clinics and conduct budgeting workshops to address the cost-of-living crisis.
Due to the calibre of our work, we are recognised and operate as part of the NHS informal social prescribing network as referral pathways our partners include:
NHS Wellbeing Hubs across West Lothian,
St John's Hospital Psychology Department
-Addiction Services,
-Distress Team-(DBI)
-Occupational Therapy Mental Health Team,
-Psychological Team
-Craigshill Medical Centre and
-Mental Health Nurses
We now have an NHS circulation list of over 50 emails across West Lothian.
Our partnership with the Edinburgh University Medical School was renewed in FY25-26. We hosted 25 Yr 1 Medical Students a part of their Year 1 student practicum on the social determinants of health. In helping to support the doctors of tomorrow, our sessions help to navigate a collaboration between the medical profession and the third sector in addressing increasing mental health needs in society.
As a community hub we continued to provide services through a combination of both public and private service providers. We served over 2930 service users a month.

These interventions included:

B. Services directly relevant to that community
-NHS Stop Smoking Clinics
-ESOL Language Classes
-Excite – Falls prevention training for those affected by strokes
-Affordable, local childcare (Simply Play)
-Pop-up events in the community café including:
Carers support-(Carers of West Lothian),
VoiceAbility – Support in accessing disability benefits

C. Infrastructure utilisation for greater social benefit conducted at the Hub
-Employability training
-First Aid Training
- Children's Performing Arts Academy
-Dance and movement for adults with disabilities
-Counselling
-Children's movement and drama activities including neuro-divergent children
-Health/wellbeing courses

We continue to conduct perioding meetings with partner organisations to monitor progress and conduct reviews. Notably through our NHS social prescribing network. For our work with adults with learning disability we link in and plan with our partners: Adult Autism & Learning Disability Team, Livingston, Autism Initiatives, Livingston Village, New Directions – Disability Services & Support, Pathways Adult Day Service, Craigshill and Craigshill Medical Centre.

At national level we work to ensure government policies reflect the needs of communities such as Craigshill. To affected policy change we are part of the Poverty Alliance network working to ensure that the causal link between mental health and poverty is addressed in government policy. We also work with Voluntary Health Scotland as part of the Scottish Government Health Inequalities Cross Party.

Trustee Induction and Training
A new board member was recruited and received an induction pack of information about Craigsfarm Community Development Project Ltd and how it operates and guidance as to their responsibilities as trustees and company directors.

Risk Management
The directors have assessed the major risks to which the company is exposed. In particular those related to the operations and finances of the company and are satisfied that systems are in place to mitigate their exposure to these risks.

Directors and Directors Interests
The present level of funding is adequate to support the continuation of activities for the foreseeable future and the directors consider the financial position of the charity to be satisfactory.

Reserves Policy
All money raised for, or on behalf of, the company, shall be applied to further the project of the company and for no other purpose. Where monies are donated towards a specific project these shall be classed as Restricted Funds and shall only be applied to the specific project for which they are intended. All other monies raised or received will be classed as Unrestricted Funds and used for the objectives as detailed.

The directors have established a policy whereby unrestricted funds not tied up within fixed assets held by the charity should be between 3 and 6 months of the resources expended. The charity continues towards achieving this aim.

Organisational Structure
The board meet on a monthly throughout the year. Other informal contact ensures that directors remain familiar with the nature of the charity's operations and the environment in which the charity operates.

Responsibilities of Board of Management
The directors, who are also trustees of the charity for the purposes of charity law, are responsible for preparing financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including the net income and expenditure for the year. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Plans for the future
Sustainability and financial health remain a priority. Community owned and managed Community Hubs face unique challenges. This calls on us to respond not only now but into the future. In response, a new strategic plan focusing on the following Priority areas:
Priority 1: Governance, Leadership and Financial Sustainability
Priority 2: Community Mental Wellbeing and Resilience
Priority 3: Engagement and Connection
Priority 4: Facilities and working towards Net Zero
Priority 5: Communications, Promotions and Marketing.

Directors' Report (Continued)
For the year ended 31 March 2026

Method of Preparation of the Accounts
The trustees in their capacity as directors state that the accounts have been prepared in accordance with the special provisions in Part VII of the Companies Act 2006 relating to small companies.

On behalf of the board

.....	Director	.....	Director
22/9/26	Date	22/9/26	Date

Craigsfarm Community Development Project Ltd

Independent Examiner's Report
For the year ended 31 March 2026

I report on the financial statements of the above charity for the year ended 31 March 2026 which comprise the Statement of Financial Activities, Balance Sheet and related notes.

Respective responsibilities of the 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 Acccounts (Scotland) Regulations 2006 (as amended).

The charity's trusteees consider that the audit requirement of Regulation 10 (1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my respnsibility 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 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 eseeks explanations from the trusteees concerning such matters. The procedures undertaken do not provide all 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 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 2005 Act and Regulation 4 of the 2006 Accounts Regulations and;
to prepare accounts which accord with the accounting records and 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.

Facts and Figures (Scotland) Ltd
13 Rutland Street
Edinburgh
EH1 2AE

Date 22/9/26

Craigsfarm Community Development Project Ltd

Statement of Financial Activities
For the year ended 31 March 2026

	Note	Unrestricted	Restricted	Total 2026 £	Total 2025 £
Income					
Income from Charitable Activities	3	71,578	110,285	**181,863**	153,338
Income from Other Trading Activities	4	128,834	-	**128,834**	128,833
Investment Income		308	-	**308**	60
Total Income		**200,720**	**110,285**	**311,005**	**282,231**
Expenditure on;					
Direct costs	5	14,117	1,745	**15,862**	21,368
Charitable Activities: Centre Costs	6	129,255	141,521	**270,776**	245,867
Total Expenditure		**143,372**	**143,266**	**286,638**	**267,235**
Transfers		-	-	-	
Net Movement in Funds		**57,348**	**(32,981)**	**24,367**	**15,000**
Reconciliation of Funds					
Total Funds Brought Forward	11	22,844	1,514,845	1,537,689	1,522,693
Total Funds Carried Forward	11	**80,192**	**1,481,864**	**1,562,056**	**1,537,693**

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by OSCR and is reconciled to the total fund as shown above in the Balance Sheet on page 6 as required by the said statement.

All income and expenditure derive from continuing activities.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 7 to 13 form part of these accounts

Craigsfarm Community Development Project Ltd

Statement of Financial Activities
For the year ended 31 March 2026

	Note	£	2026 £	£	2025 £
Fixed assets					
Tangible assets	7		1,473,924		1,512,532
Current assets					
Stocks on Hand		300		300	
Debtors & Prepayments	8	15,127		8,228	
Cash at bank and in hand		108,941		57,318	
		124,368		65,846	
Liabilites;					
Amounts falling due within 12 months	9	(21,503)		(21,557)	
Net current assets			102,865		44,289
Creditors falling due after more than 1 year			(14,732)		(19,132)
Net assets			**1,562,056**		**1,537,689**
Represented by:					
Funds					
Restricted Funds	11		1,481,864		1,514,845
Unrestricted Funds	11		80,192		22,844
Total Funds			**1,562,056**		**1,537,689**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for;

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view 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 Section 394 and 395 and which otherwise comply with the requirements of Part 15 of the Companies Act 2006 relating to financial statements so far as applicable to the charitable company.

The accounts have been prepared in accordance with the provisions in part 15 of the Companies Act 2006 applicable to companies subject to the smaller companies regime.

The financial statements were approved by the Board of Trustees on 22/9/26 And were signed on its behalf by;

Trustee

22/9/26 Date

Notes to the Accounts
For the year ended 31 March 2026

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows;

Basis of Accounting

The financial statements have been prepared in accordance with 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 2015) (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act.

Craigsfarm Community Development Project Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are recognised at Historical Cost unless otherwise stated in the relevant accounting policy note.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Income Recognition

All incoming resources are included in the statement of financial activities where the charity is entitled to the income and the amounts can be quantified with reasonable accuracy.

Expenditure Recognition

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any vat which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Allocation of Support Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities.

Tangible Fixed Assets

Depreciation of fixed assets is calculated to write off their cost over their estimated useful lives as follows;

Land and Buildings	2% Straight line
Equipment	15% Reducing balance

Significant Judgements and estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about carrying amounts of assets and liabilitiesthat are not readily apparent from other sources. As 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.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

1 (continued)

Useful Economic Life of Tangible Assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates based on technological advancement future investment, economic utilisation and the physical condition of the asset.

Operating Leases
Rentals payable under operating leases are charged on a straight line basis over the term of the lease.

Debtors
Debtors are recognised at the settlement amount due.

Cash at Bank and in Hand
Cash at bank and in hand and short term highly liquid investments with a short maturity of 3 months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors are recognised where the company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial Instruments

The company 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.

2 Taxation

Craigsfarm Community Development Project Ltd's charitable activities fall within the exemptions afforded by part 11 of the Corporation Tax Act 2010. Accordingly there are no Corporation Tax charges in these financial statements.

3 Income from Charitable Activities

	Unrestricted £	Restricted £	2026 £	2025 £
Grants received:				
National Lottery Community Fund	64,350		**64,350**	29,571
West Lothian Council Disbursement Grant		900	**900**	150
Henry Smith Community Wellbeing - Project Funding		41,600	**41,600**	43,500
Main Grants - Grant		3,000	**3,000**	-
West Lothian Council - Thriving Communities Proiect		27,293	**27,293**	-
Edinburgh Airport - Project Funding		3,592	**3,592**	-
The Robertson Trust - Project Funding		8,000	**8,000**	-
Voluntary Sector Gateway West Lothian - Funding for wellbeing programme		25,000	**25,000**	-
Warburtons Funding 2026 - Funding from Warburtons		400	**400**	-
Co op local community fund		500	**500**	-
Funding Raised by AGA Yoga			-	300
Edinburgh University Micro Grant			-	495
WLC Third Sector Support			-	21,916
Bently Foundation			-	554
National Lottery - Cost of Living Grant			-	25,000
Martin Precision			-	1,000
Environmental Health			-	3,300
Craigsfarm Eco Grant			-	1,100
National Lottery - Awards for all			-	19,345
WL Development (Growing Purpose)			-	1,997
Ross & Liddell			-	485
First for Business			-	300
Donations	7,228		**7,228**	4,325
	71,578	**110,285**	**181,863**	**153,338**

4 Income from Other Trading Activities

	Unrestricted £	Restricted £	2026 £	2025 £
Cafe sales	17,898	-	**17,898**	23,699
Rent & Office services	110,936	-	**110,936**	105,133
Sundry Income	-	-	-	1
	128,834	**-**	**128,834**	**128,833**

5 Direct Costs

	Unrestricted £	Restricted £	2026 £	2025 £
Cafe purchases	13,326	340	**13,666**	18,131
Equipment Purchases	791	1,405	**2,196**	3,237
	14,117	**1,745**	**15,862**	**21,368**

Notes to the Accounts
For the year ended 31 March 2026

6 Cost of Charitable Activities

	Unrestricted £	Restricted £	2026 £	2025 £
Staff costs	74,208	99,461	**173,669**	154,503
Premises costs	36,523	1,150	**37,673**	30,545
General office	18,399	729	**19,127**	18,365
Depreciation	125	40,181	**40,306**	42,454
	129,255	141,521	**270,776**	245,867
Governance costs				
Independent Examiner	-	-	-	-
	-	-	-	-
	129,255	**141,521**	**270,776**	**245,867**

7 Tangible Fixed Assets

	Office Equipment £	Land and Buildings £	Equipment £	Total £
Cost				
As at 1 April 2025	6,016	1,716,041	214,623	**1,936,680**
Additions	1,697	-	-	**1,697**
As at 31 March 2026	7,713	1,716,041	214,623	**1,938,377**
Depreciation				
As at 1 April 2025	4,996	224,863	194,291	**424,150**
Charge for the year	1,376	34,317	4,614	**40,306**
As at 31 March 2026	6,372	259,180	198,905	**464,456**
Net book amount at 31 March 2026	**1,341**	**1,456,861**	**15,718**	**1,473,921**
Net book amount at 1 April 2025	1,020	1,491,178	20,332	1,512,530

8 Debtors

	2026 £	2025 £
Trade debtors	**1,705**	182
Other debtors	**13,422**	8,046
	15,127	8,228

9 Liabilites; amounts falling due within 12 months

	2026 £	2025 £
Loans and overdrafts	**4,400**	4,400
Sundry creditors	**16,574**	17,157
Accruals	**-**	-
Other Creditors	**529**	-
	21,503	21,557

10 Share Capital

The company is limited by guarantee and does not have a share capital.

Notes to the Accounts
For the year ended 31 March 2026

11 Reconciliation of Movement in Funds

	Total Funds 2025	Income	Expenditure and Transfers	Total Funds 2026
	£	£	£	£
Restricted Funds				
West Lothian Council	**150,077**	-	(3,514)	**146,563**
Big Lottery Fund	**858,469**	-	(20,320)	**838,149**
Garfield Weston Fund	**8,492**	-	(201)	**8,291**
Robertson Trust	**16,984**	8,000	(8,591)	**16,393**
Scottish Regeneration	**250,339**	-	(5,926)	**244,413**
V A F	**5,405**	-	(128)	**5,277**
West Lothian Action	**2,980**	-	(71)	**2,909**
Grants & Trusts Foundation	**224**	-	(5)	**219**
Hugh Fraser Foundation	**1,621**	-	(38)	**1,583**
Adapt & Thrive Funding	**13,188**	-	(404)	**12,784**
Place Based Programme Investment Hub & Barn	**83,120**	-	(2,481)	**80,639**
Henry Smith - Community Wellbeing	**11,665**	41,600	(41,680)	**11,585**
CF Investing in Ideas	**282**	-	(27)	**255**
Place Based CWB 2022-23	**72,012**	-	(6,083)	**65,929**
Edinburgh Airport	**1,473**	3,592	(304)	**4,761**
Wesleyan Foundation	**105**	-	-	**105**
Edinburgh University Micro Grant	**79**	-	-	**79**
WLC Third Sector Support	**12,128**	-	(11,946)	**182**
Bently Foundation	**102**	-	-	**102**
Martin Precision	**1,000**	-	(420)	**580**
Environmental Health	**2,705**	-	(2,705)	**-**
West Lothian Council Disbursement Grant	**150**	-	(150)	**-**
Craigsfarm Eco Grant	**134**	-	-	**134**
National Lottery - Awards for all	**19,330**	-	(12,484)	**6,846**
WL Development (Growing Purpose)	**1,997**	-	(1,984)	**13**
Ross & Liddell	**485**	-	(170)	**315**
First for Business	**300**	-	-	**300**
West Lothian - Third Sector Grant	**-**	27,293	(20,789)	**6,504**
Co op Local community fund	**-**	500	-	**500**
Warburtons Funding 2026	**-**	400	-	**400**
Turcan Connell HFF Grant	**-**	3,000	(1,945)	**1,055**
Voluntary Sector Gateway - West Lothian (fund for wellbeing)	**-**	25,000	-	**25,000**
Counsellors Local Disbursement Fund - Veronica	**-**	500	(500)	**-**
Counsellors Local Disbursement Fund - Carl/Danny	**-**	400	(400)	**-**
				-
	1,514,845	**110,285**	**(143,266)**	**1,481,865**
Unrestricted Funds	**22,844**	**200,720**	**(143,372)**	**80,192**
Total Funds	**1,537,688**	**311,005**	**(286,638)**	**1,562,057**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

The remaining restricted funds were all capital contributions towards the cost of Craigsfarm Community Hub which was fully opened during the year ended 31 March 2019.

12 Trustees Remuneration and Related Party Transactions

No member of the management committee received any remuneration during the year (2025: £Nil).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2025: £Nil).

13 Analysis of Assets Between Funds

	Unrestricted	Restricted	2026
	£	£	£
Tangible fixed assets	782	1,473,142	**1,473,924**
Current assets	115,275	9,093	**124,368**
Current liabilities	(21,133)	(370)	**(21,503)**
Long term liabilities	(14,732)	-	**(14,732)**
Net assets as at 31 March 2026	**80,193**	**1,481,864**	**1,562,057**

Craigsfarm Community Development Project Ltd

Management Report
For the year ended 31 March 2026

	Unrestricted	Restricted	2026	2025
	£	£	£	£
Sales				
Cafe sales	17,898	-	17,898	23,699
Events & room hire	68,790	-	68,790	48,833
Tenants rental	42,146	-	42,146	56,300
Grants	64,350	110,285	174,635	149,013
Grant funding for employees	-	-	-	-
Donations	7,228	-	7,228	4,325
	200,412	110,285	310,697	282,170
Cost of Sales				
Cafe purchases	13,327	340	13,667	18,131
Equipment Purchases	791	1,405	2,196	3,237
Admin expenses				
Wages and salaries	70,681	99,461	170,142	148,128
Social security costs	3,255		3,255	3,834
Staff pension costs defined contribution	273		273	2,542
Redundancy costs	-		-	-
Other staff costs	-		-	-
Cleaning	1,292		1,292	1,977
Waste disposal	945		945	1,338
Power, light and heat	22,937		22,937	24,099
Property repairs and maintenance	11,348	1,150	12,498	3,130
Premises insurance	5,998		5,998	5,151
Computer running costs	3,617		3,617	2,104
Hire of equipment	580		580	2,320
Professional subscriptions	-		-	-
Legal and professional fees	-		-	-
Accountancy	4,026		4,026	2,803
Bank charges	784		784	757
Printing, postage and stationery	736	197	933	532
Advertising	240	240	480	-
Telecommunications	1,276	278	1,554	1,881
Sundry expenses	603	14	617	77
Depreciation	125	40,181	40,306	42,454
	128,716	141,521	270,237	243,127
Other income				
Sundry income	-	-	-	1
Bank interest received	308	-	308	60
	308	-	308	61
Bank interest on loans and overdrafts	537	-	537	2,741
Transfers	-	-	-	-
Net surplus/(deficit) for the year	**57,348**	**(32,981)**	**24,367**	**14,995**