

COMPANY REGISTRATION NUMBER: SC235671
CHARITY REGISTRATION NUMBER: SC033396

Cranhill Development Trust
Company Limited by Guarantee
Financial Statements
31 March 2026

NELSON GILMOUR SMITH

Chartered accountants & statutory auditor
Mercantile Chambers
53 Bothwell Street
Glasgow
G2 6TB

Cranhill Development Trust

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2026

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Cranhill Development Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2026

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charitable company for the year ended 31 March 2026.

Reference and administrative details

Registered charity name Cranhill Development Trust

Charity registration number SC033396

Company registration number SC235671

Principal office and registered office 109 Bellrock Street
Cranhill
Glasgow
G33 3HE
UK

The trustees

Kenneth Nisbet - Chairperson
Michael Dillon - Vice Chairperson
Tahrima Hossain - Treasurer
Mary Hastie
Anne McGreechin
Linda Doyle
Annemarie Fleming (Resigned 26 May 2026)
Alan Young
David Linden (Resigned 26 May 2026)

Chief Executive Marie Ward

Company secretary Marie Ward

Auditor Nelson Gilmour Smith
Chartered accountants & statutory auditor
Mercantile Chambers
53 Bothwell Street
Glasgow
G2 6TB

Accountants Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Bankers Unity Trust Bank plc
Four Brindleyplace
Birmingham
B1 2JB

Cranhill Development Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2026

Solicitors	Burness Paul LLP 31 York Street Glasgow G2 8AS
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Structure, governance and management

The Trustees are pleased to present this report together with the financial statements of the charity for the year ended 31 March 2026. The legal and administrative information on page one forms part of this report.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's memorandum and articles of association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and 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.

Governing Document

Cranhill Community Project was formed in 1997 and incorporated as a Company Limited by Guarantee in 2002. In 2011 the organisation formally adopted the name Cranhill Development Trust.

The organisation is governed by a Board of Trustees elected from its membership at the Annual General Meeting. Trustees have overall responsibility for the governance and strategic direction of the organisation and delegate day to day operational management to the Chief Executive.

The Board meets regularly throughout the year and receives reports relating to organisational performance, finance, governance, staffing and operational delivery.

Recruitment and Appointment of Trustees

Trustees are elected by the membership at the Annual General Meeting. Trustees may also be co-opted throughout the year to strengthen the Board's skills, knowledge and representation.

The organisation seeks to maintain a diverse Board reflecting the interests and experiences of the local community and the strategic priorities of the organisation.

All Trustees receive induction support and ongoing governance training.

Risk Management

The Trustees recognise the importance of effective risk management in ensuring the sustainability and resilience of the organisation. The Board regularly reviews the organisational Risk Register which identifies risks relating to governance, finance, staffing, operational delivery, health and safety, reputation and sustainability. The organisation continues to monitor financial pressures and increasing demand for services while actively seeking opportunities to diversify income, strengthen partnerships and improve long term sustainability.

Public Benefit

The Trustees confirm that they have referred to the guidance contained within the Office of the Scottish Charity Regulator's guidance on public benefit when reviewing the organisation's aims and objectives and planning future activities.

Cranhill Development Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2026

Objectives and activities

Chairperson's Introduction

2025/26 has been another significant year for Cranhill Development Trust [CDT] as we continued to support local people through increasing financial hardship, inequality and social isolation while also investing in long term community-led regeneration and sustainability.

Throughout the year the organisation continued to strengthen its role as a trusted community anchor organisation within Cranhill and the wider Glasgow area. CDT supported individuals and families through a wide range of programmes focused on improving wellbeing, reducing poverty, increasing opportunity and strengthening community resilience.

The Trustees recognise the continuing challenges facing local communities including the ongoing impact of the cost of living crisis, increasing demand for expert advice and support, digital exclusion, food insecurity and pressures on mental health and wellbeing. In response, CDT continued to provide accessible, person-centred support while developing long term projects designed to improve opportunities and outcomes for local people.

Guided by our vision to create a more vibrant urban village where people feel connected to their neighbours and where they feel safe and hopeful for the future, CDT continued to work alongside local people to tackle poverty, improve wellbeing and create opportunities for positive change. Our mission remains to support and empower people to transform the community and the lives of those who live there through learning, employability and advice support, and health and wellbeing opportunities.

Our values underpin everything we do. We care about people through compassion, integrity, respect and a commitment to social justice. We strive to make a difference by reducing poverty and improving lives, and we support community life and sustainable living through creating a safe and welcoming hub where local voices help shape places and decisions.

The Trustees would like to thank staff, volunteers, partners and funders for their continued commitment and contribution throughout the year.

Objectives and Activities

The objectives of CDT Trust are to relieve poverty and disadvantage, advance community development and urban regeneration, improve health and wellbeing, support access to learning and employment opportunities and provide facilities and activities which improve the quality of life for local residents.

The organisation delivers activities across the following themes:

- Health and Wellbeing
- Employability, Advice and Digital Inclusion
- Learning and Development
- Community Food and Growing
- Climate Action and Sustainability
- Community Ownership and Regeneration
- Thriving Places

Cranhill Development Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2026

Health and Wellbeing

Throughout the year CDT continued to support children, families and older adults to improve wellbeing, reduce isolation and strengthen community connections.

Holiday programmes provided safe and inclusive opportunities for children and families to access positive activities and healthy meals during school holiday periods. These programmes helped reduce social isolation and supported family wellbeing during a period of continued financial pressure for many households.

Programmes supporting older adults continued to provide opportunities for regular social connection, helping participants improve confidence, reduce loneliness and strengthen relationships within the community.

Community meals, cultural events and wellbeing activities brought people together across different backgrounds and generations, helping strengthen social cohesion and community participation.

The organisation also continued supporting New Scots and refugee families through practical support, wellbeing activities and community integration opportunities. These activities helped individuals and families feel more connected, supported and included within community life.

Employability, Advice and Digital Inclusion

Demand for employability, advice and digital inclusion support remained high throughout the year as many local residents continued to experience financial hardship and barriers to employment.

CDT supported people to improve confidence, increase employability skills and progress towards employment, education and training opportunities. Individuals accessing support developed practical skills, increased motivation and improved readiness for work and further learning.

Digital inclusion support enabled residents to access essential online services, improve digital confidence and reduce social isolation. This support played an important role in improving independence and access to employment, advice and educational opportunities.

Advice and advocacy continued to have a significant impact on household income and financial wellbeing. Through tailored support and guidance local residents were able to access financial entitlements, reduce financial hardship and improve financial stability during a period of economic uncertainty.

Learning and Development

Learning and development opportunities continued to improve confidence, aspirations and progression opportunities for local residents.

Training programmes and accredited learning supported participants to develop practical skills and increase confidence in preparation for employment, volunteering and further education opportunities.

English language support remained an important part of CDT's work supporting New Scots and people seeking sanctuary. Participation in ESOL programmes improved communication skills, confidence and independence while helping individuals engage more fully within community life and local services.

Learning opportunities also helped strengthen social connections and encouraged greater participation within the community.

Cranhill Development Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2026

Community Food, Growing and Cooking

Access to affordable food and opportunities to participate in community growing activities continued to have a positive impact on local residents throughout the year.

The community shop and wider food initiatives supported individuals and families experiencing financial pressures by improving access to affordable food and essential household items in a dignified and accessible way.

Alongside access to affordable food, CDT delivered cooking and food skills activities which helped participants build confidence in preparing healthy, low-cost meals. These activities promoted healthier lifestyles, reduced food waste and created opportunities for learning, social connection and increased independence.

Participation in gardening and growing activities improved wellbeing, reduced isolation and strengthened community involvement. The continued development of the community garden has also created opportunities for volunteering, learning and environmental awareness while contributing towards a more sustainable and resilient local food system.

Climate Action and Sustainability

CDT continued embedding climate action and sustainability throughout organisational activity.

Environmental projects, community growing initiatives and active travel programmes supported local people to engage with sustainability while improving community spaces and strengthening local pride.

Cycling projects, environmental improvements and community-led climate activity contributed towards healthier environments, increased participation and improved awareness of sustainability and environmental responsibility.

The Trustees remain committed to ensuring climate action is delivered in a way which also improves wellbeing, inclusion and opportunity within the community.

Community Ownership and Regeneration

Throughout the year CDT continued progressing plans to strengthen community ownership and support long term regeneration within Cranhill.

A significant development during the year was the establishment of the Cranhill Community Partnership Consortium, bringing together Cranhill Development Trust, Cranhill Community Council, Scottish Veterans Residences, Wheatley Homes Glasgow, Thenu Housing Association and Thriving Places. The partnership was created to strengthen collaboration across the area, support shared priorities and ensure local residents play a central role in shaping the future of Cranhill.

The organisation also continued developing proposals for the future redevelopment of community assets and expansion of community spaces to increase opportunities for local participation, learning, enterprise and wellbeing activity.

Development work relating to the Local Place Plan and wider regeneration priorities helped strengthen community participation and encouraged local people to play an active role in influencing future investment and development within the area.

Cranhill Development Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2026

These developments continue to contribute towards increased community confidence, stronger partnership working, greater local participation and a shared long term vision for the future of Cranhill.

Volunteering

Volunteers continued to play a vital role across the organisation, supporting community activities, environmental projects, events and service delivery.

Volunteering opportunities supported individuals to increase confidence, develop skills, improve employability and strengthen social connections. For many people, volunteering acts as a pathway into further learning, training, employment and increased participation in community life.

The Trustees recognise the significant contribution made by volunteers throughout the year and the positive impact volunteering has both on individual participants and the wider community.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charitable company.

Financial review

The Statement of Financial Activities shows total incoming resources for the year of £746,396 (2025: £747,400), £635,222 (2025: £643,201) being restricted income to be spent on a specific purpose. At 31 March 2026 there was a deficit of £3,791 (2025: deficit £6,571), which is represented by a surplus on restricted funds of £10,113 and a deficit on unrestricted funds of £13,904. A total of £228,316 was retained in accumulated funds of the year-end (2025: £232,107).

The retained funds are made up of £16,047 (2025: £5,934) of restricted funds and £212,269 (2025: £226,173) within unrestricted funds, of which £220,560 (2025: £200,804) is tied up within the charity's fixed assets and the deficit (£8,291) (2025: £25,369) are general reserves. The restricted funds of £16,047 are expected to be spent in the next financial year.

Reserves Policy

The Trustees recognise the importance of maintaining adequate reserves to support the ongoing sustainability and financial resilience of the organisation. Reserve levels continue to be monitored closely while the organisation seeks to strengthen unrestricted income and maintain long term financial stability.

Cranhill Development Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2026

Plans for future periods

Over the coming year CDT will continue strengthening its role as a community anchor organisation, supporting local people and leading community-led regeneration within Cranhill.

A key priority will be working closely with Glasgow City Council and Glasgow Life to complete the transfer and future running of the Cranhill Beacon building. This will create an important opportunity to expand community services from a local hub, with a particular focus on increasing youth services, improving access to support and creating more opportunities for children, young people and families.

The organisation will also continue improving and developing the newly purchased land at the former St Modan's Primary School site, transforming it into a thriving community garden. This will support local growing, volunteering, learning, climate action, wellbeing and community connection, while bringing an important local asset back into positive community use.

Priorities for the year ahead also include delivering the Cranhill Local Place Plan, strengthening employability, advice and support services, increasing opportunities for children and young people, and supporting further community participation and environmental sustainability activity.

CDT will continue working with residents and partners to advance community ownership ambitions, develop thriving places across the neighbourhood and ensure local people remain at the heart of shaping Cranhill's future.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charitable company trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

Cranhill Development Trust

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2026

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on 27/08/26..... and signed on behalf of the board of trustees by:



Kenneth Nisbet - Chairperson
Trustee

Cranhill Development Trust

Company Limited by Guarantee

Independent Auditor's Report to the Members of Cranhill Development Trust

Year ended 31 March 2026

Opinion

We have audited the financial statements of Cranhill Development Trust (the 'charitable company') for the year ended 31 March 2026 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2026 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Cranhill Development Trust

Company Limited by Guarantee

Independent Auditor's Report to the Members of Cranhill Development Trust (continued)

Year ended 31 March 2026

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Cranhill Development Trust

Company Limited by Guarantee

Independent Auditor's Report to the Members of Cranhill Development Trust

(continued)

Year ended 31 March 2026

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the company, we identified the principal risks of non-compliance with laws and regulations and the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006. We evaluated managements incentives and opportunities for the fraudulent manipulation of the financial statements, including the risk of override of controls. Based on our assessment we adopted a substantive approach to our audit testing. Audit procedures performed included:

Testing a sample of transactions to source documentation. We select sample sizes having regard to the inherent risk (specific and general), the quality of the internal controls and the risk that our testing might not detect possible misstatements.

Making enquiries of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims. Identifying legislation of particular relevance to the entity and obtaining audit evidence regarding compliance with that legislation.

Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business

There are inherent limitations in the audit procedures described above. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example forgery or concealment.

Cranhill Development Trust

Company Limited by Guarantee

Independent Auditor's Report to the Members of Cranhill Development Trust

(continued)

Year ended 31 March 2026

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, **whether** due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Cranhill Development Trust

Company Limited by Guarantee

Independent Auditor's Report to the Members of Cranhill Development Trust

(continued)

Year ended 31 March 2026

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Nelson Gilmour Smith
Chartered accountants & statutory auditor
Mercantile Chambers
53 Bothwell Street
Glasgow
G2 6TB

8/2/2026

Cranhill Development Trust

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2026

			2026		2025
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	9,835	—	9,835	19,863
Charitable activities	6	500	635,222	635,722	646,443
Other trading activities	7	76,415	—	76,415	74,601
Other income	8	24,424	—	24,424	6,493
Total income		<u>111,174</u>	<u>635,222</u>	<u>746,396</u>	<u>747,400</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	9	39,929	—	39,929	43,364
Expenditure on charitable activities	10,11	120,412	589,846	710,258	710,607
Total expenditure		<u>160,341</u>	<u>589,846</u>	<u>750,187</u>	<u>753,971</u>
Net expenditure		<u>(49,167)</u>	<u>45,376</u>	<u>(3,791)</u>	<u>(6,571)</u>
Transfers between funds		35,263	(35,263)	—	—
Net movement in funds		<u>(13,904)</u>	<u>10,113</u>	<u>(3,791)</u>	<u>(6,571)</u>
Reconciliation of funds					
Total funds brought forward		226,173	5,934	232,107	238,678
Total funds carried forward		<u>212,269</u>	<u>16,047</u>	<u>228,316</u>	<u>232,107</u>

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

The notes on pages 17 to 34 form part of these financial statements.

Cranhill Development Trust

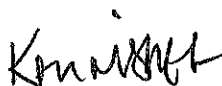
Company Limited by Guarantee

Statement of Financial Position

31 March 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible fixed assets	17	220,560	200,804
Current assets			
Stocks	18	3,473	3,333
Debtors	19	39,658	18,685
Cash at bank and in hand		27,345	48,304
		70,476	70,322
Creditors: amounts falling due within one year	20	62,720	39,019
Net current assets		7,756	31,303
Total assets less current liabilities		228,316	232,107
Net assets		228,316	232,107
Funds of the charity			
Restricted funds		16,047	5,934
Unrestricted funds		212,269	226,173
Total charity funds	24	228,316	232,107

These financial statements were approved by the board of trustees and authorised for issue on 27/08/26, and are signed on behalf of the board by:



Kenneth Nisbet - Chairperson
Trustee

The notes on pages 17 to 34 form part of these financial statements.

Cranhill Development Trust

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2026

	2026	2025
	£	£
Cash flows from operating activities		
Net expenditure	(3,791)	(6,571)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	23,846	22,272
Interest payable and similar charges	928	1,260
Accrued expenses	381	1,776
<i>Changes in:</i>		
Stocks	(140)	(957)
Trade and other debtors	(20,973)	(7,349)
Trade and other creditors	23,320	9,763
Cash generated from operations	23,571	20,194
Interest paid	(928)	(1,260)
Net cash from operating activities	<u>22,643</u>	<u>18,934</u>
Cash flows from investing activities		
Purchase of tangible assets	(43,602)	(51,972)
Net cash used in investing activities	<u>(43,602)</u>	<u>(51,972)</u>
Net decrease in cash and cash equivalents	(20,959)	(33,038)
Cash and cash equivalents at beginning of year	<u>48,304</u>	<u>81,342</u>
Cash and cash equivalents at end of year	<u>27,345</u>	<u>48,304</u>

The notes on pages 17 to 34 form part of these financial statements.

Cranhill Development Trust

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2026

1. General information

The charitable company is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is 109 Bellrock Street, Cranhill, Glasgow, G33 3HE, UK.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in the expenditure in the period of receipt.

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Cranhill Development Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

3. Accounting policies *(continued)*

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.

Incoming resources

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.

Cranhill Development Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

3. Accounting policies *(continued)*

Resources expended

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.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 15% straight line
Fixtures and fittings	- 25% reducing balance
Equipment	- office equipment 25% straight line /computer equipment 33% reducing balance

Cranhill Development Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charitable company are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charitable company will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the charitable company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Cranhill Development Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is 109 Bellrock Street, Cranhill, Glasgow, UK, G33 3HE.

Cranhill Development Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2026 £	Unrestricted Funds £	Total Funds 2025 £
Donations				
Donations	9,835	9,835	19,863	19,863

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £
Garfield Weston Foundation	—	30,000	30,000
Grant – other (see note 24)	500	47,171	47,671
GCC Food System Development Fund	—	—	—
Baird Trust	—	10,000	10,000
Robertson Trust	—	37,100	37,100
GCC CHFP	—	45,494	45,494
Glasgow Ethnic Minority Fund	—	42,682	42,682
Hubbub Foundation	—	3,000	3,000
Virgin money	—	30,000	30,000
National Lottery	—	—	—
Gannochy Trust	—	—	—
Volant Trust	—	15,800	15,800
Glasgow Wellbeing Fund	—	10,500	10,500
Other Income	—	1,250	1,250
GCC Lets Grow Together	—	—	—
GCC Communities Fund	—	184,361	184,361
GCC - Glasgow Guarantee	—	2,900	2,900
GCC - Area Budget	—	11,076	11,076
Locality – National Lottery Fund	—	15,000	15,500
Scottish Land Fund	—	46,388	46,388
Wheatley Group	—	2,500	2,500
Scottish Government ICF	—	100,000	100,000
	500	635,222	635,722

Cranhill Development Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Garfield Weston Foundation	—	—	—
Grant – other (see note 24)	2,754	63,074	65,828
GCC Food System Development Fund	—	49,179	49,179
Baird Trust	—	10,000	10,000
Robertson Trust	—	28,000	28,000
GCC CHFP	—	45,494	45,494
Glasgow Ethnic Minority Fund	—	43,292	43,292
Hubbub Foundation	—	14,000	14,000
Virgin Money	—	30,000	30,000
National Lottery	—	11,100	11,100
Gannochy Trust	—	20,000	20,000
Volant Trust	—	15,000	15,000
Glasgow Wellbeing Fund	—	10,000	10,000
Other Income	488	491	979
GCC Lets Grow Together	—	5,000	5,000
GCC Communities Fund	—	184,361	184,361
GCC Glasgow Guarantee	—	4,175	4,175
GCC- Area Budget	—	—	—
DTAS	—	—	—
Scottish Land Fund	—	2,880	2,880
Wheatley Group	—	12,155	12,155
Scottish Government ICF	—	95,000	95,000
	<u>3,242</u>	<u>643,201</u>	<u>646,443</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2026 £	Unrestricted Funds £	Total Funds 2025 £
Fundraising events	1,164	1,164	1,238	1,238
Shop income	51,799	51,799	50,963	50,963
Cafe Hire	12,800	12,800	11,750	11,750
Room Hire	10,652	10,652	10,650	10,650
	<u>76,415</u>	<u>76,415</u>	<u>74,601</u>	<u>74,601</u>

8. Other income

	Unrestricted Funds £	Total Funds 2026 £
Other income	<u>24,424</u>	<u>25,674</u>

Cranhill Development Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

8. Other income *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Other income	<u>6,493</u>	<u>—</u>	<u>6,493</u>

9. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2026 £	Unrestricted Funds £	Total Funds 2025 £
Costs of raising- Shop expenses	<u>39,929</u>	<u>39,929</u>	<u>43,364</u>	<u>43,364</u>

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £
Development of Cranhill	107,080	489,337	596,417
Support costs	<u>13,332</u>	<u>100,509</u>	<u>113,841</u>
	<u>120,412</u>	<u>589,846</u>	<u>710,258</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Development of Cranhill	81,955	518,263	600,218
Support costs	<u>19,732</u>	<u>90,657</u>	<u>110,389</u>
	<u>101,687</u>	<u>608,920</u>	<u>710,607</u>

11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2026 £	Total fund 2025 £
Development of Cranhill	596,417	110,220	706,637	706,998
Governance costs	<u>—</u>	<u>3,621</u>	<u>3,621</u>	<u>3,609</u>
	<u>596,417</u>	<u>113,841</u>	<u>710,258</u>	<u>710,607</u>

Cranhill Development Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

12. Analysis of support costs

		Total 2026	Total 2025
	£	£	£
Staff costs	82,911	82,911	82,950
Governance costs	3,621	3,621	3,609
Support costs - Office costs	8,777	8,777	9,030
Support costs - Insurance & subscriptions	16,971	16,971	13,372
Support costs - Volunteer expenses	1,561	1,561	1,428
	<u>113,841</u>	<u>113,841</u>	<u>110,389</u>

Support costs are allocated between Development of Cranhill £110,220 (2025: £102,690) and Governance costs consist of: Audit fees £3,540 (2025: £3,540) and other governance costs £81 (2025: £69). In addition, the cost of raising funds includes £4,868 (2025: £4,090) of support costs.

13. Net expenditure

Net expenditure is stated after charging/(crediting):

	2026	2025
	£	£
Depreciation of tangible fixed assets	<u>23,846</u>	<u>22,272</u>

14. Auditors remuneration

	2026	2025
	£	£
Fees payable for the audit of the financial statements	<u>3,540</u>	<u>3,540</u>

15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2026	2025
	£	£
Wages and salaries	417,522	409,142
Social security costs	38,858	30,453
Employer contributions to pension plans	19,968	18,819
	<u>476,348</u>	<u>458,414</u>

The average head count of employees during the year was 20 (2025: 20).

The number of employees whose remuneration for the year fell within the following bands, were:

	2026	2025
	No.	No.
£60,000 to £69,999	<u>1</u>	<u>1</u>

Cranhill Development Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charitable company. The total compensation paid to key management personnel for services provided to the charitable company was £62,735 (2025:£60,908).

16. Trustee remuneration and expenses

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2025: £nil). No expenses were paid to any trustee in the year (2026: £nil). No expenses were waived by trustees during the year (2025: £nil).

During the year no trustee had any personal interest in any contract or transaction entered into by the charity(2025: none).

17. Transfers between funds

Transfer from Scottish Land fund of £35,263 towards the purchase of land

Transfer of £8,339 from general reserves towards purchase of land and new CCTV.

18. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 April 2025	325,333	50,033	66,522	441,888
Additions	37,958	—	5,644	43,602
At 31 March 2026	<u>363,291</u>	<u>50,033</u>	<u>72,166</u>	<u>485,490</u>
Depreciation				
At 1 April 2025	131,441	49,770	59,873	241,084
Charge for the year	20,687	66	3,093	23,846
At 31 March 2026	<u>152,128</u>	<u>49,836</u>	<u>62,966</u>	<u>264,930</u>
Carrying amount				
At 31 March 2026	<u>211,163</u>	<u>197</u>	<u>9,200</u>	<u>220,560</u>
At 31 March 2025	<u>193,892</u>	<u>263</u>	<u>6,649</u>	<u>200,804</u>

19. Stocks

	2026 £	2025 £
Raw materials and consumables	<u>3,473</u>	<u>3,333</u>

Cranhill Development Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

20. Debtors

	2026 £	2025 £
Trade debtors	11,255	7,580
Prepayments and accrued income	28,329	9,547
Other debtors	74	1,558
	<u>39,658</u>	<u>18,685</u>

21. Creditors: amounts falling due within one year

	2026 £	2025 £
Trade creditors	35,061	9,359
Accruals and deferred income	26,541	29,660
Other creditors	1,118	—
	<u>62,720</u>	<u>39,019</u>

22. Deferred income

	2026 £	2025 £
At 1 April 2025	24,344	21,441
Amount released to income	(24,344)	(21,441)
Amount deferred in year	20,844	24,344
At 31 March 2026	<u>20,844</u>	<u>24,344</u>

Deferred Income comprises 2026/27 income received in advance

23. Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £19,968 (2025: £18,819).

24. Analysis of charitable funds

Unrestricted funds

	At 1 April 2025 £	Income £	Expenditure £	Transfers £	At 31 March 2026 £
General funds	25,369	111,174	(136,495)	(8,339)	(8,291)
Fixed Assets	200,804	—	(23,846)	43,602	220,560
	<u>226,173</u>	<u>111,174</u>	<u>(160,341)</u>	<u>35,263</u>	<u>212,269</u>

Cranhill Development Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
General funds	43,949	104,199	(122,779)	—	25,369
Fixed Assets	171,104	—	(22,272)	51,972	200,804
	<u>215,053</u>	<u>104,199</u>	<u>(145,051)</u>	<u>51,972</u>	<u>226,173</u>
Restricted funds					
	At 1 April 2025 £	Income £	Expenditure £	Transfers £	At 31 March 2026 £
Locality – National Lottery	—	15,000	(15,000)	—	—
Robertson Trust	—	37,100	(36,173)	—	927
Scottish Community Alliance	—	574	(574)	—	—
GCC Area Budget	—	11,076	(11,076)	—	—
GCC Children Holiday Food Programme	—	45,494	(45,494)	—	—
GCC Communities Fund	—	184,361	(184,361)	—	—
GCC Glasgow Guarantee	—	2,900	(2,900)	—	—
Wheatley Group	—	2,500	2,500	—	—
NHS	300	—	(300)	—	—
Scottish Government ICF	—	100,000	(100,000)	—	—
Hugh Fraser	—	5,000	(5,000)	—	—
Virgin Money	—	30,000	(30,000)	—	—
Scottish Police Authority	—	1,000	(1,000)	—	—
Glasgow Life	—	1,000	(1,000)	—	—
Cash for Kids	—	3,250	(3,250)	—	—
Age Scotland	—	1,250	(1,250)	—	—
Faith in the Community	—	—	—	—	—
The National Lottery Community Fund	1,579	—	(1,579)	—	—
Gannochy Trust	—	—	—	—	—
Volant Trust	—	15,800	(15,800)	—	—
Glasgow Wellbeing Fund	—	10,500	(10,500)	—	—
Cranhill Area Association	—	500	(500)	—	—
Other Small Funds	—	2,750	(2,750)	—	—
Garfield Weston Foundation	—	30,000	(30,000)	—	—
GCVS Paid Placement SVCO	—	14,247	(14,247)	—	—
Glasgow Food System Development Fund	—	—	—	—	—
Glasgow Ethnic Minority	—	42,682	(42,682)	—	—
GCC Lets Grow Together	—	—	—	—	—
Volunteer Matters	—	250	(250)	—	—

Cranhill Development Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

Cycling UK	673	—	(673)	—	—
The Endrick Trust	—	2,000	(2,000)	—	—
Baird Trust	—	10,000	(10,000)	—	—
Scottish Land Fund	—	46,388	—	(35,263)	11,125
Community Nature Fund	—	—	—	—	—
Community Food Hub Fund	2,502	3,000	(3,507)	—	1,995
Scottish Childrens Lottery	—	—	—	—	—
St Nicholas Fund	—	—	—	—	—
Mushroom Trust	—	—	—	—	—
Finnis Scott Foundation	—	—	—	—	—
Good Things Foundation	—	—	—	—	—
Glasgow Community Food Network	—	—	—	—	—
Amnesty International	880	—	(880)	—	—
Gosling Foundation	—	7,000	(7,000)	—	—
Ferguson Bequest	—	3,000	(3,000)	—	—
WG Edwards Charitable Trust	—	1,100	(1,100)	—	—
Incorporation of Gardeners of Glasgow	—	2,000	—	—	2,000
Allied Vehicles Charitable Trust	—	500	(500)	—	—
Arnold Clark	—	500	(500)	—	—
Community Justice Glasgow	—	2,000	(2,000)	—	—
COOP	—	500	(500)	—	—
	<u>5,934</u>	<u>635,222</u>	<u>(589,846)</u>	<u>(35,263)</u>	<u>16,047</u>
	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Locality – National Lottery Fund	—	—	—	—	—
Robertson Trust	11,491	28,000	(39,491)	—	—
Scottish Community Alliance	—	347	(347)	—	—
GCC Area Budget	—	—	—	—	—
GCC Children Holiday Food Programme	—	45,494	(45,494)	—	—
GCC Communities Fund	—	184,361	(184,361)	—	—
GCC Glasgow Guarantee	—	4,175	(4,175)	—	—
Wheatley Group	—	12,155	(12,155)	—	—
NHS	—	3,000	(2,700)	—	300
Scottish Government ICF	—	95,000	(95,000)	—	—
Hugh Fraser	—	—	—	—	—
Virgin Money	—	30,000	(30,000)	—	—
Scottish Police Authority	—	—	—	—	—

Cranhill Development Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

Glasgow Life	2,521	—	(2,521)	—	—
Cash for Kids	—	4,250	(4,250)	—	—
Age Scotland	—	1,005	(1,005)	—	—
Faith in the Community	—	5,000	(5,000)	—	—
The National Lottery	—	11,100	(9,521)	—	1,579
Community Fund	—	20,000	(20,000)	—	—
Gannochy Trust	—	15,000	(15,000)	—	—
Volant Trust	—	10,000	(10,000)	—	—
Glasgow Wellbeing Fund	—	200	(200)	—	—
Cranhill Area Association	1,000	—	(1,000)	—	—
Other Small Funds	6,613	—	(6,613)	—	—
Garfield Weston Foundation	—	5,378	(5,378)	—	—
GCVS Paid Placement SVCO	2,000	—	(2,000)	—	—
Glasgow Food System Development Fund	—	49,179	(1,136)	(48,043)	—
Glasgow Ethnic Minority GCC Lets Grow	—	43,292	(43,292)	—	—
Together	—	5,000	(5,000)	—	—
Volunteer Matters	—	250	(250)	—	—
Cycling UK	—	12,750	(12,077)	—	673
The Endrick Trust	—	3,000	(3,000)	—	—
Baird Trust	—	10,000	(10,000)	—	—
Scottish Land Fund	—	2,880	(2,880)	—	—
Community Nature Fund	—	5,000	(3,867)	(1,133)	—
Community Food Hub Fund	—	9,000	(6,498)	—	2,502
Scottish Childrens Lottery	—	2,000	(2,000)	—	—
St Nicholas Fund	—	3,385	(3,385)	—	—
Mushroom Trust	—	4,000	(4,000)	—	—
Finnis Scott Foundation	—	5,000	(3,104)	(1,896)	—
Good Things Foundation	—	6,000	(6,000)	—	—
Glasgow Community Food Network	—	3,000	(2,100)	(900)	—
Amnesty International	—	5,000	(4,120)	—	880
Gosling Foundation	—	—	—	—	—
Ferguson Bequest	—	—	—	—	—
WG Edwards Charitable Trust	—	—	—	—	—
Incorporation of Gardeners of Glasgow	—	—	—	—	—
Allied Vehicles Charitable Trust	—	—	—	—	—
Community Justice Glasgow	—	—	—	—	—
COOP	—	—	—	—	—
	<u>23,625</u>	<u>643,201</u>	<u>(608,920)</u>	<u>(51,972)</u>	<u>5,934</u>

Cranhill Development Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

Restricted Funds comprise:

Age Scotland

Towards a programme of activities for the Young at Heart group over the summer months.

Allied Vehicles Charitable Trust

Towards after-school children's activities

Amnesty International

Towards staff salary cost and room rental cost for Integration network meetings

Arnold Clark Community Fund

To support community activities

Faith in Communities Scotland

Towards staff salary cost

Baird Trust

Contribution towards staff salary cost

Cash for Kids

To support activities for children - Holiday Hunger project

Community Food Hub Fund

To support community food programme -opportunities for families and individuals to cook and eat together

Community Justice Glasgow

Towards the costs of delivery SPARK project

Community Nature Fund

For the purpose of building the polytunnel

Co-op Local Community Fund

To support Cranhill Community Gardens

Cycling UK

Contribution towards bike and accessory provision.

Endrick Trust

Towards salary costs

Ferguson Bequest

To cover cost of building improvements

Finnis Scott Foundation

For the purpose of building the polytunnel

Gannochy Trust

Towards youth employability programme.

Garfield Weston

Contribution towards operating and core cost.

Cranhill Development Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

GCC Area Partnerships

To support activities for Youth

GCC Children's Holiday Food Programme

For use towards the Glasgow Children's holiday food programme.

GCC Glasgow Communities Fund

To be used towards staff costs and operating costs

GCC - Glasgow Guarantee

Contribution towards salary cost.

GCC Lets Grow Together

To increase Cranhill Market Garden's growing capacity

Glasgow Community Food Network

To support Cranhill Social Cooking Club

GCVS - Paid Work Placement

Glasgow programme towards salary cost for unemployed people

Glasgow Ethnic Minority

The provision of employability services for key workers for people of ethnic minorities

Glasgow Food System Development Fund

To establish the new Cranhill Market Garden

Good Things Foundation

Digital equipment for digital project

Glasgow Life

Towards the costs of delivery Bike project.

Hugh Fraser

Towards salary costs.

Glasgow Wellbeing Fund

Support for the Young at Heart club

Gosling Foundation

Towards the after-school clubs

Incorporation of Gardeners of Glasgow

To support Cranhill Community Gardens project

Locality (Trailblazers)

(funded by TNL Community Fund - the UK Fund - Connected Communities) Leadership development programme

Mushroom Trust

To support garden project

National Lottery

Contribution towards Community meal to help the community thrive

Cranhill Development Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

NHS

Delivery of Mental Health activities in line with National Time to Talk Day 2025 campaign for North East Glasgow community members.

Robertson Trust

Contribution towards salary cost and cost of an electric vehicle

Scottish Children Lottery

To support activities for families and young people

Scottish Community Alliance

To facilitate to visit Organic Growers of Fairlie to gain practical insight into governance and community engagement, helping us shape the development and management of our expanding community garden.

Scottish Government - Investing in Communities Fund (ICF)

To improve the lives and wellbeing of people

Scottish Land Fund

Purchase land - contribution to the valuation and design costs and capital cost of acquisition, legal fees, and essential repairs

Scottish Police Authority

Towards the costs of delivery SPARK project.

SCVO - Digital Participation Charter Fund

IT Support.

St Nicholas Care Fund

To cover costs of building improvements

WG Edwards Charitable Foundation

To purchase 25 chairs

Wheatley Group

contribution to CDT for the Lighthouse Festival in Cranhill

Virgin Money

Towards Digital worker salary costs

Volant Trust

Towards Family worker salary.

Volunteer Matters

Garden volunteer expenses.

Cranhill Development Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

25. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £
Tangible fixed assets	220,560	—	220,560
Current assets	54,429	16,047	70,476
Creditors less than 1 year	(62,720)	—	(62,720)
Net assets	212,269	16,047	228,316

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	200,804	—	200,804
Current assets	64,388	5,934	70,322
Creditors less than 1 year	(39,019)	—	(39,019)
Net assets	226,173	5,934	232,107

26. Analysis of changes in net debt

	At 1 Apr 2025 £	Cash flows £	At 31 Mar 2026 £
Cash at bank and in hand	48,304	(20,959)	27,345

27. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2026 £	2025 £
Not later than 1 year	4,721	4,721
Later than 1 year and not later than 5 years	3,972	3,972
	8,693	8,693