

COMMUNITY ALLIANCE TRUST LTD

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31-Mar-25**

**Company registration Number SC392279
Charity Number SC043998**

COMMUNITY ALLIANCE TRUST LTD

The Trustees, who are directors for the purposes of the Companies Act, present their report and financial statements of the charity for the year ended 31 March 2025.

Reference and Administrative Information

Charity Name: Community Alliance Trust Ltd

Charity Registration Number: SC043998

Company Registration Number SC392279

Registered Office and
operational address The White House
70 Niddrie Mains Road
Edinburgh
EH16 4BG

Members of the Board

Carlos Castilla
Kenneth Macaskill
Sandra McKlintock
Paul Steven

Independent Examiner

Peter Mulholland
Chartered Accountant
Milbank
Eddleston
PEEBLESSHIRE
EH45 8QP

Bankers

The Co-operative Bank
Head Office
P.O. Box 101
1 Balloon Street
Manchester
M60 4EP

COMMUNITY ALLIANCE TRUST LTD
TRUSTEES REPORT
YEAR ENDED 31 MARCH 2025

Structure Government and Management

Governing Document

The organisation is a charitable company limited by guarantee. The company was established on 8 May 2013, under a Memorandum & Articles of Association which established the objects and powers of the charitable company and it is governed under the Articles of Association. In the event of the company being wound up members are requested to contribute an amount not exceeding £ 1.

Recruitment and Appointment of Trustees

The charity is managed by a voluntary Project Board of Directors elected annually, which comprises 5 members. The board is the ultimate decision making body of the company.

Trustee Training

Upon appointment Trustees are given a summary pack of all their duties and responsibilities. No formal training is provided, but through the Senior Coordinator the Trustees are kept fully aware by regular updates on the changes to charitable law.

Risk Management

The Trustees have examined the major strategic business and operational risks which the charity faces and confirm that the systems in place enable regular reports to be provided so that the necessary steps can be taken to minimise any potential risks.

Organisational Structure

The Board is the ultimate decision-making body, but the "day to day" running of the charity is delegated to the Business Manager, who is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. This includes supervision of the staff team.

Objectives of the Charity

Objectives and Activities

The company has been formed to benefit the community of Greater Craigmillar which comprises the area covered by the map in Appendix 1.

The Community Alliance Trust will be a development trust operated by a board of local people people committed to the regeneration and development of Greater Craigmillar.

- i) to provide within Greater Craigmillar recreational facilities or organise recreational activities, with the object of improving conditions of life for the persons for whom the facilities or activities are primarily intended
- ii) to advance citizenship and/or community development (including the promotion of civic responsibility and the promotion of the voluntary sectors and/or the effectiveness of charities)

**COMMUNITY ALLIANCE TRUST LTD
TRUSTEES REPORT (CONT'D)
FOR THE YEAR ENDED 31 MARCH 2025**

REVIEW OF DEVELOPMENTS AND ACHIEVEMENTS

The Community Alliance Trust (CAT) established to benefit the people of Greater Craigmillar community through social enterprise and funded projects. This year has been exceedingly difficult with only minimal grants and donations. Consequently, we made use of our limited reserves to sustain most of CAT's activities as follows.

Community Food Initiative

Green House Pantry offering affordable food including free fruit and vegetables to members over this year. Unfortunately, after losing core funding in 2023 we have been unable to secure grants for the cost of staff, rent, and utilities. Sadly, it was therefore decided that CAT could not sustain this service in its current form beyond April 2025.

Community Gardening

Out Community Garden Projects continued to operate and held gardening sessions at the White House and The Inch, supplying produce to the Green House Pantry as well as to other local community food initiatives. CAT successfully secured funding through a Community Led Lottery grant to develop a new community garden at Niddrie Mill. This project will commence in 2026.

Volunteering

Volunteers played a significant part in the Pantry and Garden activities, and we would not have been able to achieve the success we have without their valuable input. They turned out rain, shine, and everything in between to support their community.

Community Building

We are the custodian of The White House which is home to two tenants: IntoUniversity and the White House Community Café. We operate on an open-door policy and continue to facilitate welfare and benefit advice with our partners CHAI, Social Security Scotland and Citizens Advice Edinburgh. During the year more than three hundred people accessed these services.

Community Engagement

The Neighbourhood Alliance, now under the CAT umbrella, is continuing to support a number of Neighbourhood Groups. Over thirty neighbourhood meetings took place in Niddrie House, Bingham, Magdalene, and Greendykes as well as seven walk-about in Niddrie House, Bingham, Magdalene, and Newcraighall. We also attended several consultations related to regeneration activities.

Partnerships

Collaboration took place with our partners CHAI, Citizens Advice Edinburgh, Social Security Scotland, City of Edinburgh Council, Create, Sandy's Community Centre and Edinburgh Food Social to deliver a range of services over the year.

Community Development

We are leading on the development of a new place-based initiative for Greater Craigmillar called the East Synergy Group which brings together around 28 third sector organisations operating in the area. The plan is to work collaboratively to bring funding and resources to the area. Already a collaborative initiative to deliver an event called Craigmillar Camp Fire was delivered by several ESG partners.

Financial review

The charity made a Deficit of £ 31,530 during the year. The balance of funds at 31 March 2025 is £ 24,130 of which unrestricted funds are £ 20,141

Reserves Policy

The main policy is to hold sufficient funds for three months' activity, in the event of withdrawal of key funding. This will give the charity time to evaluate its course of action and also provide for staff redundancies.

COMMUNITY ALLIANCE TRUST LTD
TRUSTEES REPORT (CONT'D)
FOR THE YEAR ENDED 31 MARCH 2025.
Responsibilities of Trustees

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming and outgoing of resources for the year then ended. In preparing those financial statements, the Trustees are required to:

- * select suitable accounting policies and then apply them consistently;
- * make judgements and estimates that are reasonable and prudent;
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with Companies Act 1985. The Trustees are also responsible for safeguarding the assets of the company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Board

Those Members of the Board, who are Trustees for the purposes of charitable law, who served during the year, and up to the date of this report are set out on page 1,

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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Board and signed on their behalf by:-

Secretary



DATE 12/03/2026

COMMUNITY ALLIANCE TRUST LTD
YEAR ENDED 31 MARCH 2025

Independent Examiner's Report to the Trustees and Members of The Community Alliance Trust Ltd

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 7 to 13

Respective responsibilities of trustees and examiner

The charity trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility 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 and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

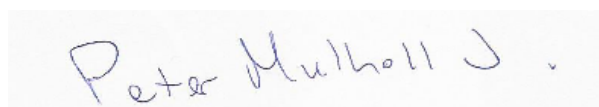
1. which gives me reasonable cause to believe that in any material respect the requirements:

> 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.

Peter Mulholland
 Chartered Accountant
 Millbank
 Eddleston
 EH45 8QP



19/03/2026

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COMMUNITY ALLIANCE TRUST LTD

Statement of Financial Activities (Including Income and Expenditure Account) for the
year ended 31 March 2025

	Notes	2025 £	2025 £	2025 £	2024 £
Incoming Resources					
Incoming resources from generated funds		Unrestricted	Restricted	Total	Total
Grants	2		19,989	19,989	61,045
Donations		3,750	-	3,750	3,415
Rent Received		64,882		64,882	39,580
Sundry Income		5,992		5,992	3,562
Total Incoming Resources		74,624	19,989	94,613	107,602
Resources Expended					
Costs of generating funds					
- Costs of Generating Voluntary Income					
Charitable Activities	3	78,827	47,316	126,143	101,355
Total Resources Expended		78,827	47,316	126,143	101,355
Net Movement in Funds/(Deficit) for the year		(4,203)	(27,327)	(31,530)	6,247
Transfers				-	-
Balance at 1 April 2024		24,344	31,316	55,660	49,413
Balance at 31 March 2025		20,141	3,989	24,130	55,660

The statement of financial activities includes all gains and losses in the year.
All incoming resources and resources expended derive from continuing activities.

The pages on 8 to 10 form part of these financial statements

COMMUNITY ALLIANCE TRUST LTD
BALANCE SHEET AT 31 MARCH 2025

	Notes	2025	2024
		£	£
FIXED ASSETS			
Investment	8	100	100
CURRENT ASSETS			
Cash at bank and in hand		52,045	79,043
		<u>52,045</u>	<u>79,043</u>
CREDITORS: Amounts falling due within one year	9	28,015	23,483
		<u>28,015</u>	<u>23,483</u>
NET CURRENT LIABILITIES		24,030	55,560
		<u>24,030</u>	<u>55,560</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>24,130</u>	<u>55,660</u>
		<u>24,130</u>	<u>55,660</u>
FUNDS			
Restricted	10	3,989	31,316
Unrestricted	10,11	20,141	24,344
		<u>24,130</u>	<u>55,660</u>
		<u>24,130</u>	<u>55,660</u>

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Small Entities (effective April 2008)

These accounts were approved by the directors and are signed on their behalf by:-

SECRETARY

S. Caw

12/03/2026

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The notes on pages 8 to 10 form part of these financial statements

COMMUNITY ALLIANCE TRUST LTD

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) 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 2006.

(b) 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 subject to restrictions on the expenditure imposed by the donor or through the terms of an appeal.

(c) Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- > Voluntary Income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- > Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- > Investment income is included when receivable.

(d) Resources expended

Expenditure is recognised on an accrual 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:

- > Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- > Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for the beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- > Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.

COMMUNITY ALLIANCE TRUST LTD

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2	GRANTS RECEIVED	2025	2025	2025	2024
		£	£	£	£
		Unrestricted	Restricted	Total	Total
	Scottish Government			-	51,575
	RIBS			-	300
	Edinburgh Council		10,000	10,000	-
	Foundation Scotland		7,452	7,452	-
	Church Action		500	500	-
	Sainsbury's		500	500	8,764
	Newcraighall Grant		1,537	1,537	
					-
		-	19,989	19,989	60,639
3	Total Resources Expended				
				2025	2024
				Total	Total
				£	£
	Costs directly allocated to activities				
	Staff Salaries	direct		66,796	43,043
	Professional Fees	direct		1,248	400
	Charitable Activities	direct		21,058	9,595
	Support Costs allocated to activities				-
	Premises	floor area		36,113	41,203
	General Administration	usage		279	3,038
	Other costs	direct		649	580
				126,143	97,859
4	Net Incoming Resources for year			2025	2024
				£	£
	This is stated after charging				
	Accountants Fee				400
5	Staff Salaries			2025	2024
				£	£
	Staff Costs were as follows:-				
	Salaries and Wages			64,570	42,663
	Employers NI			-	-
	Pension			2,226	380
				66,796	43,043
	No employee received emoluments of more than £ 60,000.				
	The average number of employees during the year, calculated on the basis of full time equivalents was as follows:-				
				2025	2024
	Employee			5	4

COMMUNITY ALLIANCE TRUST LTD

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

6 TRUSTEES' REMUNERATION

No member of the Board received any remuneration, and no expenses were reimbursed, during the year.

7 TAXATION

As a charity, Community Alliance Trust Ltd is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

8 INVESTMENT

	2025	2024
	£	£
Community Alliance Trading Enterprises (Wholly owned Trading Subsidiary)	100	100
	<u> </u>	<u> </u>

9 CREDITORS: Amounts falling due within one year

	2025	2024
	£	£
Neighbourhood Alliance	5,741	5,741
Sundry Creditors		15,542
Accruals		2,200
	<u>5,741</u>	<u>23,483</u>
	<u> </u>	<u> </u>

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds	Restricted Funds	2025 £	2024 £
Investment	100	-	100	100
Current Assets	20,041	32,004	52,045	79,043
Current Liabilities		(28,015)	(28,015)	(23,483)
	<u>20,141</u>	<u>3,989</u>	<u>24,130</u>	<u>55,660</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

11 Restricted Funds

The income funds of the charity include restricted funds comprising the following unexpended balance of donations and grants held for specific purposes:

	At 1 April 2024	Incoming Resources	Outgoing Resources	Transfers	At 31 March 2025
	£	£	£	£	£
Scottish Government	31,316		31,316	-	-
Edinburgh Council		10,000	6,011	-	3,989
Foundation Scotland	-	7,452	7,452	-	-
Church Action		500	500		-
Sainsbury's	-	500	500	-	-
Newcraighall Grant	-	1,537	1,537	-	-
	<u>31,316</u>	<u>19,989</u>	<u>47,316</u>	<u>-</u>	<u>3,989</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

COMMUNITY ALLIANCE TRUST LTD
INCOME AND EXPENDITURE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

INCOME	2024		2023	
	£	£	£	£
Grants Received		19,989		61,045
Donations		3,750		3,415
Rent Received		64,882		39,580
Sales		5,992		3,562
		<u>94,613</u>		<u>107,602</u>
EXPENDITURE				
Gross salary	66,796		43,043	
Rent and Rates	4,395		22,548	
Insurance	735		670	
Heat and Light	27,288		18,655	
Repairs and Renewals	3,695		1,582	
Telephone	389		451	
Project Costs	18,418		7,626	
Administration	279		4,952	
Cleaning and Sundry	260		614	
Travel and Expenses	1,103		717	
Training			-	
Accounts and Professional Fees	1,248		400	
Grant - Newcraighall	1,537			
TOTAL EXPENDITURE		<u>126,143</u>		<u>101,355</u>
(DEFICIT)/SURPLUS FOR YEAR		<u>(31,530)</u>		<u>6,247</u>