

**POLLOK UNITED SCIO
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026**

Pollok United SCIO Contents

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Pollok United SCIO
Reference and Administrative Details
For The Year Ended 31 March 2026

Trustees

K Hamilton (appointed 30/11/2025)
E McGuire
S McLachlan (appointed 01/10/2025)
S McLean (resigned 04/06/2026)
K McLernon - Secretary
N Roy - Treasurer
B Freel - Chair
M Lennox
R MacDonald (appointed 04/06/2026)

Charity Number SC044127

Principal Address

Corkerhill Community Hub
11 Corkerhill Place
Glasgow
G52 1RU

Auditors

Clients 1st Accountancy Limited
t/a P Grimley & Company
Chartered Certified Accountants
and Statutory Auditors
172 Kelvinhaugh Street, Glasgow
G3 8PR

Pollok United SCIO

Trustees' Report For The Year Ended 31 March 2026

The trustees present their report and the financial statements for the year ended 31 March 2026.

Objectives and Activities

Aims and Objectives

The charity's purpose is to advance public participation in the sport of football, aerobic exercise and cycling through the provision of good facilities and a safe environment.

The objects of the charity are:

- To advance public participation in the sport of football, aerobic exercise and cycling.
- To provide the organisation of recreational activities with the object of improving the conditions of life for the residents of Corkerhill and the surrounding area.
- The advancement of health.

Achievements and Performance

Main Achievements

Pollok United SCIO is committed to building happy, healthy and united communities through sport, providing accessible opportunities for people of all ages and backgrounds across the communities we serve.

The financial year ending 31 March 2026 has been another significant year of growth and development for Pollok United. Despite a challenging external funding environment, the continuing cost-of-living crisis and increasing pressures on household finances, the organisation has continued to strengthen its position as an important community anchor organisation.

Across our three main sites — Nethercraigs Sports Complex, Corkerhill Community Hub and Dennis Donnelly Park — we recorded 110,664 attendances during the year. This demonstrates the continued demand for accessible sport, physical activity, health and wellbeing, community and recreational opportunities.

Our work continues to focus on reducing barriers to participation, creating opportunities for local people, supporting families and young people, developing employment and volunteering opportunities, and working collaboratively with our partners to improve outcomes for the wider community.

Charitable Activities

The 2025/26 financial year has been one of significant achievement and development for Pollok United SCIO.

During the year, our three sites recorded 110,664 attendances across the wide range of activities, programmes and events delivered.

A significant proportion of our activities continue to be provided free of charge or at an affordable cost. This remains an important part of our approach to tackling financial barriers to participation, particularly for households experiencing financial hardship or relying solely on benefits.

Our programme of activities has continued to expand in response to community demand. New and developing activities have included:

- Baby spa activities
- Sewing
- Cooking
- Dance
- Armchair aerobics
- Spiritual and church activities
- Karate
- Zumba
- Line dancing
- DWP benefits advice
- Football for children aged three years and upwards
- Health and wellbeing activities
- Community events and festivals

We continue to provide dance activities from both the Corkerhill Community Hub and Nethercraigs Pavilion, alongside a wide range of sporting, recreational and wellbeing activities.

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**Pollok United SCIO
Trustees' Report (continued)
For The Year Ended 31 March 2026**

Charitable Activities - continued

Recognition and Awards

Pollok United was extremely proud to receive two prestigious awards during the year, recognising the impact and quality of our community work:

- Scottish Grassroots Club of the Year
- UEFA Community Club of the Year

These awards provide important recognition of the commitment of our staff, volunteers, participants, partners and wider community.

Nethercraigs Development

A major achievement during the year was securing £685,000 from the Department for Culture, Media and Sport (DCMS) towards the development of a full-size all-weather football pitch at Nethercraigs.

The proposed development will significantly increase the availability of high-quality, bookable sporting space and will provide opportunities for increased community participation, while also supporting the organisation's longer-term financial sustainability through increased earned income.

Employment and Local Opportunities

Pollok United has continued to create employment opportunities for people living within the communities we serve.

New and developing roles across our sites have included:

- Operations Manager
- Facilities Assistants
- Football Development Officer
- Play Worker
- Project Co-ordinator
- Marketing and Sustainability roles
- Community Engagement Officer

Where possible, we continue to recruit locally, ensuring that the development of Pollok United also contributes directly to employment and skills opportunities within the community.

Supporting Families and Tackling Child Poverty

Through successful funding secured from the Scottish Government and Scottish Football Association Extra Time programme, Pollok United is delivering a free after-school care service for local families.

The programme has been secured through to March 2028 and currently supports 34 families.

The provision of free childcare and after-school activities helps reduce childcare costs for families, contributing to increased household income and supporting efforts to reduce child poverty.

School and Holiday Provision

We continue to deliver free school and holiday programmes throughout the academic year, including activities during:

- Summer holidays
- October Week
- Mid-term breaks
- Easter holidays

These programmes provide children and young people with opportunities to remain active, develop skills, socialise and participate in positive activities during school recesses.

During the year, we also delivered a number of school festivals and hosted school sports events, providing opportunities for children from local schools to participate in sport and physical activity in a safe and welcoming environment.

Health and Wellbeing

Our health and wellbeing programme continues to develop, with activities designed to support physical activity, social connection and mental wellbeing.

During the year we:

- Hosted two Health and Social Care Partnership events
- Delivered Fan Fit sessions across 48 weeks in partnership with SPFL Trust
- Continued to provide armchair aerobics and other accessible activities
- Developed new health and wellbeing activities in response to community demand
- Continued to provide affordable access to activities for older people and other groups who may experience barriers to participation

Youth Provision

Our youth provision remains an important part of our work.

We continued to deliver the Friday Night Youth Diversionary Programme, providing free football and positive activities for local young people.

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**Pollok United SCIO
Trustees' Report (continued)
For The Year Ended 31 March 2026**

Charitable Activities - continued

We also continued to support young asylum seekers through our New Scots Programme, providing opportunities for participation, social connection and inclusion.

Football Development

Football remains central to the organisation's identity and community offer.

During the year we:

- Expanded football opportunities to younger children aged three and upwards
- Hosted six international football teams at Nethercraigs
- Delivered four charity football events
- Continued to develop football pathways for young people
- Increased opportunities for community football and training
- Continued to provide affordable access to pitches and facilities

Our relationship with Glasgow Club Pollok FC has also strengthened the football pathway within the local community.

Community Hub Development

Corkerhill Community Hub experienced a high level of bookings throughout the year.

The Hub continues to provide an affordable and accessible venue for community activities, groups, services and private events.

There has also been an increase in local residents hiring the Hub for private functions and events, demonstrating the value placed on having an affordable community facility within the local area.

During the year we also hosted a Christmas Fun Day for our Parent and Toddler groups.

Volunteering

Our volunteer network has continued to grow and now stands at 110 volunteers.

Volunteers remain fundamental to the delivery and sustainability of many of our activities. Their contribution enables Pollok United to provide a broader range of services while creating opportunities for local people to gain experience, skills and confidence.

Partnership Working

Partnership working remains central to the success of Pollok United SCIO.

We recognise that meaningful and sustainable community development cannot be achieved by one organisation working alone. During the year we continued to strengthen existing partnerships while developing new relationships.

Scottish Government and Scottish Football Association

We continue to work closely with the Scottish Government and Scottish Football Association, including through the Extra Time programme, which enables us to provide free after-school care to local families.

Our partnership with the SFA also continues to support our wider football development work.

Local Schools

Our relationships with local headteachers and schools continue to develop. These partnerships have supported the delivery of school festivals and other sporting and community activities at Nethercraigs.

Glasgow Health and Social Care Partnership

We have developed a strong and positive working relationship with the Glasgow Health and Social Care Partnership, supporting opportunities for health, wellbeing and community engagement.

Glasgow Life

Our partnership with Glasgow Life continues to grow in strength.

Pollok United's position as a preferred partner has also enabled us to provide access to discounted Glasgow Club memberships for Pollok United family and friends, helping to widen access to physical activity opportunities.

Glasgow Clyde College

Glasgow Clyde College continues to support Pollok United through regular use of Dennis Donnelly Park.

We have also been pleased to support work placements for Sports Development students.

Our partnership with the Community Education Department continues to strengthen, and we now host HNC Childcare students who volunteer within our Parent and Toddler groups.

Glasgow Club Pollok FC

Pollok United has affiliated with the iconic Glasgow Club Pollok FC.

During the year we have continued to strengthen the football pathway by working closely with the club's committee to explore opportunities to link training facilities, academy players and coaches.

Representatives from both organisations attend each other's committee meetings, supporting a better understanding of how the organisations can work together for the benefit of the wider Pollok community.

Other Partnerships

During the year we have continued to work with and develop relationships with:

- Menopause Warriors

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Pollok United SCIO
Trustees' Report (continued)
For The Year Ended 31 March 2026

Charitable Activities - continued

- CEIS
- Police Scotland
- Active Schools
- SPFL Trust
- Scottish Rugby
- Glasgow Hawks
- DWP
- Community Learning and Development Network
- People Make Glasgow Communities
- Wagamama
- McDonald's
- Arnold Clark
- Barclays
- Fare Deal

Our partnership with Police Scotland has once again supported the Friday Night Youth Diversionary Programme through financial assistance.

Our relationship with the local DWP office continues to support people requiring benefits advice through services delivered at Corkerhill Community Hub.

We also continue to build our links with local Active Schools Co-ordinators and staff.

Funding and Sponsorship

Pollok United SCIO is grateful to the funders, sponsors and partners whose financial support has enabled us to continue and develop our community programme.

During the year, funding secured included:

<i>Amount Awarded</i>	<i>Funder</i>
£147,294	Glasgow Communities and Places Fund
£62,000	Scottish Government / SFA Extra Time Funding
£45,133	CEIS – Scottish Government Strengthening Communities Funding
£12,000	The Robertson Trust
£10,500	Glasgow Wellbeing Fund
£27,532	National Lottery Community Fund
£304,459	Total

The organisation continues to work hard to diversify its funding base and develop earned-income opportunities through facility hire, activities, events and partnerships.

Community Impact

The continued growth of Pollok United demonstrates the importance of accessible community facilities and activities.

Our work provides opportunities for people to:

- Participate in sport and physical activity
- Improve physical and mental wellbeing
- Build friendships and social networks
- Access advice and support
- Reduce social isolation
- Develop new skills
- Volunteer and gain work experience
- Access employment opportunities
- Participate in positive activities
- Reduce childcare costs
- Access affordable community facilities

The organisation's facilities provide an important place for the community to come together, and our growing partnership network enables us to respond more effectively to local needs.

The number of people using our facilities and participating in our activities demonstrates the continued demand for our services.

Pollok United SCIO
Trustees' Report (continued)
For The Year Ended 31 March 2026

Investment Performance

The financial year has been delivered against a challenging economic backdrop, including increased operating costs, the cost-of-living crisis and a difficult external funding environment.

Despite these challenges, Pollok United has continued to develop and expand its activities.

Our approach is increasingly focused on developing a sustainable mixed-income model, combining grant funding with income generated through facility hire, activities, partnerships and other earned-income opportunities.

The proposed full-size 3G pitch at Nethercraigs represents a significant investment in the organisation's future. Increasing the availability of bookable pitch space will provide additional opportunities for community participation while also creating the potential for increased earned income.

The continued development of our staff and volunteer base also strengthens the organisation's capacity to deliver its charitable objectives.

Financial Review

Financial Position

The charity's principal sources of income are donations, grants and income generated from the letting of the pitch and other facilities.

The charity's reserves policy is to generate a cash surplus which is set aside towards the future resurfacing of the Astro turf pitch. At 31 March 2026, the designated Pitch Fund amounted to £200,000 (2025: £170,000).

The trustees are pleased to report that the charity's bank balance at 31 March 2026 was £625,874 (2025: £456,147).

At 31 March 2026, the charity held unrestricted funds of £753,071 (2025: £724,362), comprising the general unrestricted fund of £513,071 the designated Pitch Fund of £200,000 and £40,000 designated for monies held on behalf of individual teams within the club.

The designated Pitch Fund represents amounts set aside by the trustees towards the future resurfacing of the Astro turf pitch and is therefore not available for the charity's general expenditure.

The £40,000 designated Teams Fund represents monies held on behalf of individual teams within the club. These funds are ring-fenced for the specific use of the relevant team, including kit, equipment and team-specific activities, and are not available for the general purposes of the club.

Restricted funds at 31 March 2026 amounted to £36,302 (2025: £56,379). Total funds carried forward at 31 March 2026 were therefore £789,373 (2025: £780,741).

The charity's tangible fixed assets at 31 March 2026 amounted to £143,667 (2025: £155,655), principally relating to Dennis Donnelly Football Park.

The trustees consider the charity's financial position to be satisfactory and believe that the charity has sufficient resources to continue its activities and meet its obligations as they fall due.

Pollok United SCIO

Trustees' Report (continued)

For The Year Ended 31 March 2026

Future Developments

During the next financial year, Pollok United will continue to build on the progress made during 2025/26.

Our key priorities include:

Nethercraigs 3G Pitch

To deliver the full-size 3G pitch at Nethercraigs, increasing bookable pitch capacity and creating opportunities to generate additional sustainable income.

Community Activities

To continue working with Glasgow Life and People Make Glasgow Communities to deliver activities across:

- Dennis Donnelly Park
- Corkerhill Community Hub
- Nethercraigs Sports Complex and Pavilion

To increase the range of activities available at Corkerhill Community Hub and Nethercraigs and increase engagement with local residents and community members.

Digital Development

To implement a digital online booking system for outdoor and indoor spaces, improving accessibility for users and increasing operational efficiency.

Employment

To create additional employment opportunities for local residents and continue recruiting people from the community to support our programmes and activities.

Community-Led Development

To introduce new activities in response to the needs, interests and suggestions of local residents and users of our facilities.

Schools and Active Schools

To strengthen our partnership with Active Schools and continue delivering football, sports, health and wellbeing festivals and activities for local children and young people.

Marketing and Communications

To strengthen and improve our communication and marketing activities in order to increase awareness of the opportunities available across our sites.

Rugby and Multi-Sport Development

To extend our relationship with Glasgow Hawks and Scottish Rugby to jointly develop football, rugby and related training opportunities, events and activities across Nethercraigs and Dennis Donnelly.

Girls and Young Women

A particular priority will be to continue increasing opportunities for girls and young women to participate in football, rugby, track and field, indoor and outdoor sport and recreational activities.

Staff and Volunteer Development

To provide appropriate training and development opportunities for staff and volunteers, including:

- Emergency First Aid at Work
- Fire Safety
- Equalities and Diversity
- Other relevant skills and safeguarding training

Affordable Community Facilities

To continue providing affordable and accessible bookable pitch, track, internal and external space for members of the community wishing to participate in sport, physical activity, health and wellbeing activities.

Structure, Governance and Management

Governing Document

The charity is a Scottish Charitable Incorporated Organisation (a SCIO) and was registered in its current legal form on 9 July 2013.

The charity is governed by its Constitution with membership of the Board open to all members with all positions being available for election at the annual AGM. On appointment trustees will receive induction training and be assisted as required thereafter. The Board generally meet bi-monthly and are responsible for the strategic direction of the charity.

**Pollok United SCIO
Trustees' Report (continued)
For The Year Ended 31 March 2026**

Other Information

Conclusion

The financial year ending March 2026 has been a year of significant growth, achievement and recognition for Pollok United SCIO.

With 110,664 attendances, approximately 110 volunteers, a growing programme of community activities, new employment opportunities, significant investment secured for the development of Nethercraigs and an increasingly strong network of partners, the organisation is well positioned to continue delivering its charitable objectives.

The recognition received through the Scottish Grassroots Club of the Year and FIFA European Community Club of the Year awards is a testament to the commitment of our staff, volunteers, participants, trustees and partners.

We remain committed to ensuring that our facilities and activities are accessible to everyone, regardless of financial circumstances, age or ability, and to continuing to use sport, physical activity and community development as a means of improving health, wellbeing, opportunity and social connection.

Pollok United SCIO looks forward to building on this progress during the coming year and continuing to work collaboratively with our community and partners to build happy, healthy and united communities through sport.

Statement of Trustees' Responsibilities

The trustees 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).

The law applicable to charities in Scotland 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 resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed; subject to any 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 charity will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

N Roy
Trustee
24/09/2026

B Freel
Trustee

24 Sep 2026

24 Sep 2026

Independent Auditor's Report to the Members of Pollok United SCIO

Opinion

We have audited the financial statements of Pollok United SCIO (the "charity") for the year ended 31 March 2026 which comprise the Statement of Financial Activities (including Income and Expenditure Account), Statement of Financial Position 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 (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2026 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with the Charities and Trustee Investment (Scotland) Act and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law and regulations, including the requirements applicable to Scottish charities under the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 charity 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 charity's ability to continue as a going concern for a period of at least 12 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.

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 contained within the annual report. Our opinion on the financial statements does not cover the other information and 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on Which We Are Required to Report by Exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records or returns; or
- we have not received all the information and explanations we require for our audit.

Independent Auditor's Report (continued)
to the Members of
Pollok United SCIO

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 2—8, the trustees 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Independent Auditor's Report (continued) to the Members of Pollok United SCIO

Auditor's Responsibilities for the Audit of the Financial Statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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:

We gained an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates and considered the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud. This included but was not limited to the Charities and Trustee Investment (Scotland) Act 2005, and The Charities Accounts (Scotland) Regulations 2006.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that 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, misrepresentations or through collusion.

We focused on laws and regulations that could give rise to a material misstatement in the charity's financial statements. Our tests included, but were not limited to:

the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;

we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

we assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Independent Auditor's Report (continued)
to the Members of
Pollok United SCIO

Use Of Our Report

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's trustees those matters that 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Clients 1st Accountancy Limited

24/09/2026

Clients 1st Accountancy Limited
t/a P Grimley & Company
Chartered Certified Accountants
and Statutory Auditors
172 Kelvinhaugh Street, Glasgow
G3 8PR

Clients 1st Accountancy Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

24 Sep 2026

Pollok United SCIO
Statement of Financial Activities
For The Year Ended 31 March 2026

				2026	2025
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	281,609	-	281,609	281,913
Charitable activities:	4				
GCFP		-	147,294	147,294	183,048
National Lottery		-	27,533	27,533	25,966
New Scots Fund		-	15,010	15,010	4,500
Glasgow Wellbeing Fund		-	10,500	10,500	10,500
SFA DCMS Funding		-	155,022	155,022	5,176
SFA After School		-	56,862	56,862	110,451
Operations		253,489	-	253,489	58,824
Robertson Trust		-	12,000	12,000	-
GCC Building Fund		-	234,375	234,375	-
Strengthening Communities		-	41,991	41,991	-
SFA funded camps		-	7,500	7,500	-
		<u>535,098</u>	<u>708,087</u>	<u>1,243,185</u>	<u>680,378</u>
EXPENDITURE ON:					
Raising funds	6	(349,280)	-	(349,280)	(189,599)
Charitable activities:	6				
Unrestricted funds		(121,461)	-	(121,461)	(40,666)
GCFP		-	(147,294)	(147,294)	(185,444)
National Lottery		-	(27,904)	(27,904)	(22,579)
New Scots Fund		-	(6,717)	(6,717)	(5,391)
Glasgow Wellbeing Fund		-	(10,500)	(10,500)	-
SFA DCMS Funding		-	(155,022)	(155,022)	(90,087)
SFA After School		-	(86,361)	(86,361)	(59,004)
Mental Health Fund		-	-	-	(1,986)
Robertson Trust		-	(11,000)	(11,000)	-
GCC Building Fund		-	(234,375)	(234,375)	-
Strengthening Communities		-	(41,991)	(41,991)	-
SFA funded camps		-	(7,000)	(7,000)	-
Other		(35,648)	-	(35,648)	-
		<u>(506,389)</u>	<u>(728,164)</u>	<u>(1,234,553)</u>	<u>(594,756)</u>
NET INCOME		<u>28,709</u>	<u>(20,077)</u>	<u>8,632</u>	<u>85,622</u>
NET MOVEMENT IN FUNDS		<u>28,709</u>	<u>(20,077)</u>	<u>8,632</u>	<u>85,622</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		<u>724,362</u>	<u>56,379</u>	<u>780,741</u>	<u>695,119</u>
TOTAL FUNDS CARRIED FORWARD	15	<u><u>753,071</u></u>	<u><u>36,302</u></u>	<u><u>789,373</u></u>	<u><u>780,741</u></u>

The notes on pages 16 to 26 form part of these financial statements.

Pollok United SCIO
Comparative Statement of Financial Activities
For The Year Ended 31 March 2026

		Unrestricted funds	Restricted funds	2025 Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	281,913	-	281,913
Charitable activities:	4			
GCFP		-	183,048	183,048
National Lottery		-	25,966	25,966
New Scots Fund		-	4,500	4,500
Glasgow Wellbeing Fund		-	10,500	10,500
SFA DCMS Funding		-	5,176	5,176
SFA After School		26,411	84,040	110,451
Operations		58,824	-	58,824
		367,148	313,230	680,378
EXPENDITURE ON:				
Raising funds	6	(189,599)	-	(189,599)
Charitable activities:	6			
Unrestricted funds		(40,666)	-	(40,666)
GCFP		-	(185,444)	(185,444)
National Lottery		(481)	(22,098)	(22,579)
New Scots Fund		-	(5,391)	(5,391)
SFA DCMS Funding		-	(90,087)	(90,087)
SFA After School		-	(59,004)	(59,004)
Mental Health Fund		-	(1,986)	(1,986)
		(230,746)	(364,010)	(594,756)
NET INCOME		136,402	(50,780)	85,622
NET MOVEMENT IN FUNDS		136,402	(50,780)	85,622
RECONCILIATION OF FUNDS:				
Total funds brought forward		587,960	107,159	695,119
TOTAL FUNDS CARRIED FORWARD	15	724,362	56,379	780,741

The notes on pages 16 to 26 form part of these financial statements.

Pollok United SCIO
Statement of Financial Position
As At 31 March 2026

				2026	2025
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	12	143,667	-	143,667	155,655
		143,667	-	143,667	155,655
CURRENT ASSETS					
Debtors	13	18,091	56,721	74,812	181,354
Cash at bank and in hand		623,874	2,000	625,874	456,147
		641,965	58,721	700,686	637,501
Creditors: Amounts Falling Due Within One Year	14	(32,561)	(22,419)	(54,980)	(12,415)
NET CURRENT ASSETS (LIABILITIES)		609,404	36,302	645,706	625,086
TOTAL ASSETS LESS CURRENT LIABILITIES		753,071	36,302	789,373	780,741
NET ASSETS		753,071	36,302	789,373	780,741
FUNDS OF THE CHARITY					
Restricted Funds				36,302	56,379
Unrestricted Funds				753,071	724,362
TOTAL FUNDS	15			789,373	780,741

On behalf of the board



N Roy

Trustee

09/2026
24 Sep 2026

The notes on pages 16 to 26 form part of these financial statements.

Pollok United SCIO
Notes to the Financial Statements
For The Year Ended 31 March 2026

1. General Information

Pollok United SCIO is a Scottish Charitable Incorporated Organisation (SCIO) registered with the Office of the Scottish Charity Regulator (OSCR), Scottish Charity Number SC044127. registered charity number SC044127 . The principal address is Corkerhill Community Hub, 11 Corkerhill Place, Glasgow, G52 1RU.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

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 The law applicable to charities in Scotland requires the trustees to prepare financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2.2. Financial Reporting Standard 102 - Reduced Disclosure Exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 7 Statement of Cash Flows and Section 3 Financial Statement Presentation paragraph 3.17 (d).

2.3. Going Concern Disclosure

The trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charity's ability to continue as a going concern.

2.4. Fund Accounting

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred in the delivery of its activities and services for its 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

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and trustee's meetings and reimbursed expenses.

Pollok United SCIO
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

2.5. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% reducing balance
Fixtures & Fittings	6.67% reducing balance
Computer Equipment	33% straight line

2.6. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.7.

Trade debtors

Trade debtors are amounts due from customers for the hire of pitch facilities performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

2.8. Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Designated Pitch Fund

The designated Pitch Fund represents unrestricted funds which have been set aside by the charity trustees for the future resurfacing and associated capital expenditure relating to the charity's Astroturf pitch. The fund remains unrestricted in legal terms but has been designated by the trustees for this specific purpose.

Designated Teams Fund

The designated Teams Fund represents unrestricted funds which have been designated by the trustees for expenditure relating to individual teams within the charity. These funds are intended to be used for team-specific expenditure, including kit, equipment and activities

Pollok United SCIO
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

3. Income from Donations and Legacies

	2026	2025
	Unrestricted	Unrestricted
	funds	funds
	£	£
Donations and gifts	257,364	267,688
Gift aid	18,645	14,225
Other	5,600	-
	<u>281,609</u>	<u>281,913</u>

4. Income from Charitable Activities

	Unrestricted	Restricted	2026
	funds	funds	Total
	£	£	funds
			£
GCFP	-	147,294	147,294
National Lottery	-	27,533	27,533
New Scots Fund	-	15,010	15,010
Glasgow Wellbeing Fund	-	10,500	10,500
SFA DCMS Funding	-	155,022	155,022
SFA After School	-	56,862	56,862
Operations	253,489	-	253,489
Robertson Trust	-	12,000	12,000
GCC Building Fund	-	234,375	234,375
Strengthening Communities	-	41,991	41,991
SFA funded camps	-	7,500	7,500
	<u>253,489</u>	<u>708,087</u>	<u>961,576</u>

	Unrestricted	Restricted	2025
	funds	funds	Total
	£	£	funds
			£
GCFP	-	183,048	183,048
National Lottery	-	25,966	25,966
New Scots Fund	-	4,500	4,500
Glasgow Wellbeing Fund	-	10,500	10,500
SFA DCMS Funding	-	5,176	5,176
SFA After School	26,411	84,040	110,451
Operations	58,824	-	58,824
Robertson Trust	-	-	-
GCC Building Fund	-	-	-
Strengthening Communities	-	-	-
SFA funded camps	-	-	-
	<u>85,235</u>	<u>313,230</u>	<u>398,465</u>

Pollok United SCIO
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

5. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2026	2025
	£	£
Bad debts	-	1,233
Depreciation of tangible fixed assets - owned	14,408	13,371
	<u>14,408</u>	<u>13,371</u>

6. Analysis of Expenditure

	2026		
	Activities undertaken directly (see note 7)	Support costs (see note 8)	Total
	£	£	£
Raising funds	349,280	-	349,280
Unrestricted funds	-	121,461	121,461
GCFP	92,102	55,192	147,294
National Lottery	16,576	11,328	27,904
New Scots Fund	6,717	-	6,717
Glasgow Wellbeing Fund	10,500	-	10,500
SFA DCMS Funding	152,296	2,726	155,022
SFA After School	86,361	-	86,361
Robertson Trust	11,000	-	11,000
GCC Building Fund	234,375	-	234,375
Strengthening Communities	41,821	170	41,991
SFA funded camps	7,000	-	7,000
	<u>1,008,028</u>	<u>190,877</u>	<u>1,198,905</u>

	2025		
	Activities undertaken directly (see note 7)	Support costs (see note 8)	Total
	£	£	£
Raising funds	189,599	-	189,599
Unrestricted funds	-	40,666	40,666
GCFP	111,842	73,602	185,444
National Lottery	11,800	10,779	22,579
New Scots Fund	5,391	-	5,391
SFA DCMS Funding	90,087	-	90,087
SFA After School	58,885	119	59,004
Mental Health Fund	1,986	-	1,986
	<u>469,590</u>	<u>125,166</u>	<u>594,756</u>

Pollok United SCIO
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

7. Direct Costs

	Raising funds	GCFP	National Lottery	New Scots Fund	Glasgow Wellbeing Fund
	£	£	£	£	£
Fundraising activities:					
Room hire	-	-	-	-	-
Cost of goods sold:					
Pitch repairs	105,510	-	-	-	-
Pitch hire	1,176	-	-	5,100	-
Team expenses	154,675	-	110	-	-
Activity costs	-	-	-	948	-
Employee costs:					
Wages and salaries	87,919	92,102	13,852	663	10,500
Travel and subsistence expenses	-	-	2,614	6	-
General administration:					
Subscriptions	-	-	-	-	-
	<u>349,280</u>	<u>92,102</u>	<u>16,576</u>	<u>6,717</u>	<u>10,500</u>
	SFA DCMS Funding	SFA After School	Robertson Trust	GCC Building Fund	Strengthening Communities
	£	£	£	£	£
Fundraising activities:					
Room hire	-	7,515	-	-	-
Cost of goods sold:					
Pitch repairs	152,296	-	-	234,375	-
Pitch hire	-	7,515	-	-	-
Team expenses	-	(40)	-	-	-
Activity costs	-	1,481	-	-	-
Employee costs:					
Wages and salaries	-	47,343	11,000	-	41,821
Travel and subsistence expenses	-	22,470	-	-	-
General administration:					
Subscriptions	-	77	-	-	-
	<u>152,296</u>	<u>86,361</u>	<u>11,000</u>	<u>234,375</u>	<u>41,821</u>

	2026
	SFA funded camps
	£
Fundraising activities:	
Room hire	-
Cost of goods sold:	
Pitch repairs	-
Pitch hire	2,892
Team expenses	40
Activity costs	-
Employee costs:	
Wages and salaries	7,515
Travel and subsistence expenses	492,181
General administration:	
Subscriptions	16,683
	154,785
	2,429

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Pollok United SCIO
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

Wages and salaries	3,687	308,887
Travel and subsistence expenses	381	25,471
General administration:		
Subscriptions	-	77
	<u>7,000</u>	<u>1,008,028</u>

	Raising funds	GCFP	National Lottery	New Scots Fund	SFA DCMS Funding
	£	£	£	£	£
Cost of goods sold:					
Pitch repairs	-	6,235	-	-	90,087
Pitch hire	10,980	-	-	5,312	-
Team expenses	140,436	-	1,081	79	-
Employee costs:					
Wages and salaries	38,183	105,607	10,719	-	-
	<u>189,599</u>	<u>111,842</u>	<u>11,800</u>	<u>5,391</u>	<u>90,087</u>

	SFA After School	Mental Health Fund	2025 Total
	£	£	£
Cost of goods sold:			
Pitch repairs	-	-	96,322
Pitch hire	5,805	-	22,097
Team expenses	23,255	1,986	166,837
Employee costs:			
Wages and salaries	29,825	-	184,334
	<u>58,885</u>	<u>1,986</u>	<u>469,590</u>

8. Support Costs

	Unrestricted funds	GCFP	National Lottery	SFA DCMS Funding	Strengthening Communities
	£	£	£	£	£
Premises expenses:					
Rates	7,958	7,233	-	-	-
Light and heat	19,738	24,582	4,646	-	-
Repairs and maintenance	37,909	12,551	600	2,726	-
Cleaning	-	5,686	3,632	-	-
Premises insurance	-	2,140	-	-	-
General administration:					
Other vehicle costs	1,959	-	-	-	-
Computer software costs	4,825	-	-	-	-
Insurance	499	-	-	-	-
Consultancy fees	12,052	-	-	-	-
Subscriptions	486	-	-	-	-
Bookkeeping fees	108	2,250	2,029	-	-

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Pollok United SCIO
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

Licences	-	-	421	-	-
Bank charges	3,166	-	-	-	-
Charitable donations	500	-	-	-	-
Other office costs	5,346	-	-	-	170
Sundry expenses	5,016	-	-	-	-
Depreciation:					
Depreciation	14,408	-	-	-	-
Interest payable:					
Other interest payable	228	-	-	-	-
Governance costs:					
Trustees' expenses	863	-	-	-	-
Audit fees	6,400	750	-	-	-
	<u>121,461</u>	<u>55,192</u>	<u>11,328</u>	<u>2,726</u>	<u>170</u>

2026

Total

£

Premises expenses:	
Rates	15,191
Light and heat	48,966
Repairs and maintenance	53,786
Cleaning	9,318
Premises insurance	2,140
General administration:	
Other vehicle costs	1,959
Computer software costs	4,825
Insurance	499
Consultancy fees	12,052
Subscriptions	486
Bookkeeping fees	4,387
Licences	421
Bank charges	3,166
Charitable donations	500
Other office costs	5,516
Sundry expenses	5,016
Depreciation:	
Depreciation	14,408
Interest payable:	
Other interest payable	228
Governance costs:	
Trustees' expenses	863
Audit fees	7,150
	<u>190,877</u>

Pollok United SCIO
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

					2025
	Unrestricted funds	GCFP	National Lottery	SFA After School	Total
	£	£	£	£	£
Premises expenses:					
Rent	-	10,000	-	-	10,000
Rates	1,436	-	-	-	1,436
Light and heat	-	16,043	4,525	-	20,568
Repairs and maintenance	7,242	3,385	628	-	11,255
Cleaning	-	5,967	3,009	-	8,976
Premises insurance	191	-	-	-	191
General administration:					
Other vehicle costs	717	-	-	-	717
Computer software costs	4,338	-	650	-	4,988
Market research costs	153	-	-	-	153
Professional fees	625	-	-	-	625
Consultancy fees	-	960	-	-	960
Subscriptions	-	-	392	60	452
Bookkeeping fees	3,203	166	1,575	-	4,944
Bank charges	64	2,057	-	-	2,121
Charitable donations	350	-	-	-	350
Bad debts written off	1,233	-	-	-	1,233
Other office costs	918	-	-	-	918
Sundry expenses	-	-	-	59	59
Donation to CIC	-	35,024	-	-	35,024
Depreciation:					
Depreciation	13,371	-	-	-	13,371
Governance costs:					
Audit fees	6,825	-	-	-	6,825
	<u>40,666</u>	<u>73,602</u>	<u>10,779</u>	<u>119</u>	<u>125,166</u>

9. Auditor's Remuneration

Remuneration received by the charity's auditors and their associates during the year was as follows:

	2026	2025
	£	£
Audit Services		
Audit of the company's financial statements	<u>7,150</u>	<u>6,825</u>

10. Staff Costs

Staff costs were as follows:

	2026	2025
	£	£
Wages and salaries	<u>308,887</u>	<u>184,334</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

Pollok United SCIO
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

11. Average Number of Employees

Average number of employees during the year was: 21 (2025: 9)

12. Tangible Assets

	Plant & Machinery	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 April 2025	40,658	299,703	2,847	343,208
Additions	2,419	-	-	2,419
As at 31 March 2026	43,077	299,703	2,847	345,627
Depreciation				
As at 1 April 2025	16,089	170,752	712	187,553
Provided during the period	5,017	8,679	711	14,407
As at 31 March 2026	21,106	179,431	1,423	201,960
Net Book Value				
As at 31 March 2026	21,971	120,272	1,424	143,667
As at 1 April 2025	24,569	128,951	2,135	155,655

The fixtures and fittings of £299,703 includes £282,513 of the original cost of developing the artificial football pitch and amenities, which is situated on land leased from Glasgow City Council. In the event that the SCIO moves or the lease is terminated, it is unlikely that any of the asset will be recoverable.

Pollok United does not own Dennis Donnelly or Nethercraigs. Both facilities are held under lease/agreement with Glasgow City Council, for which the charity pays a minimum annual rent. Dennis Donnelly is not an asset of Pollok United; should the charity decide to discontinue use of the facility, all improvements and fixtures would require to be removed and the site reinstated to its original condition prior to occupation. Accordingly, no capital value in respect of Dennis Donnelly or Nethercraigs is recognised as an asset of the charity in these accounts.

13. Debtors

	2026	2025
	£	£
Due within one year		
Trade debtors	5,330	1,045
Other debtors	69,482	180,309
	74,812	181,354

14. Creditors: Amounts Falling Due Within One Year

	2026	2025
	£	£
Trade creditors	8,454	-
Accruals and deferred income	46,526	12,415
	54,980	12,415

Pollok United SCIO
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

15. Movement in Funds

	As at 1 April 2025	Income	Expenditure	Transfers	As at 31 March 2026
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	554,362	535,098	(506,389)	(70,000)	513,071
Designated:					
Pitch Fund	170,000	-	-	30,000	200,000
Teams	-	-	-	40,000	40,000
	<u>170,000</u>	<u>-</u>	<u>-</u>	<u>70,000</u>	<u>240,000</u>
Total unrestricted funds	<u>724,362</u>	<u>535,098</u>	<u>(506,389)</u>	<u>-</u>	<u>753,071</u>
Restricted funds					
GCFP	-	147,294	(147,294)	-	-
National Lottery	8,538	27,533	(27,904)	-	8,167
First Touch Football (NSF)	5,092	15,010	(6,717)	-	13,385
SFA DCMS Funding	-	155,022	(155,022)	-	-
SFA After School	32,249	56,862	(86,361)	-	2,750
Glasgow Wellbeing Fund	10,500	10,500	(10,500)	-	10,500
Robertson Trust	-	12,000	(11,000)	-	1,000
GCC Building Fund	-	234,375	(234,375)	-	-
Strengthening Communities	-	41,991	(41,991)	-	-
SFA Funded camps	-	7,500	(7,000)	-	500
Total restricted funds	<u>56,379</u>	<u>708,087</u>	<u>(728,164)</u>	<u>-</u>	<u>36,302</u>
Total funds	<u>780,741</u>	<u>1,243,185</u>	<u>(1,234,553)</u>	<u>-</u>	<u>789,373</u>
	As at 1 April 2024	Income	Expenditure	Transfers	As at 31 March 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	427,960	367,148	(230,746)	(10,000)	554,362
Designated:					
Pitch Fund	160,000	-	-	10,000	170,000
Total unrestricted funds	<u>587,960</u>	<u>367,148</u>	<u>(230,746)</u>	<u>-</u>	<u>724,362</u>
Restricted funds					
GCFP	2,396	183,048	(185,444)	-	-
National Lottery	4,670	25,966	(22,098)	-	8,538
First Touch Football (NSF)	5,983	4,500	(5,391)	-	5,092

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Pollok United SCIO
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

Mental Health Fund	1,986	-	(1,986)	-	-
SFA DCMS Funding	84,911	5,176	(90,087)	-	-
SFA After School	7,213	84,040	(59,004)	-	32,249
Glasgow Wellbeing Fund	-	10,500	-	-	10,500
Total restricted funds	<u>107,159</u>	<u>313,230</u>	<u>(364,010)</u>	<u>-</u>	<u>56,379</u>
Total funds	<u><u>695,119</u></u>	<u><u>680,378</u></u>	<u><u>(594,756)</u></u>	<u><u>-</u></u>	<u><u>780,741</u></u>

Designated funds

Included within total funds is £40,000 designated for monies held on behalf of individual teams within the club. These funds are ring-fenced for the specific use of the relevant team (e.g. kit, equipment, team-specific activities) and are not available for the general purposes of the club.

16. Transactions with Trustees

No trustee expenses have been incurred.

17. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

Pollok United SCIO
Detailed Statement of Financial Activities
For The Year Ended 31 March 2026

	2026	2025
	Total	Total
	funds	funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations - individuals	257,364	145,629
Donations - CIC	-	122,059
Gift aid	18,645	14,225
SFA Sessions funding	5,600	-
	<u>281,609</u>	<u>281,913</u>
Charitable Activities:		
GCFP		
Grants from organisations	147,294	183,048
	<u>147,294</u>	<u>183,048</u>
National Lottery		
Grants from organisations	27,533	25,966
	<u>27,533</u>	<u>25,966</u>
New Scots Fund		
Grants from organisations	15,010	4,500
	<u>15,010</u>	<u>4,500</u>
Glasgow Wellbeing Fund		
Grants from organisations	10,500	10,500
	<u>10,500</u>	<u>10,500</u>
SFA DCMS Funding		
Grants from organisations	155,022	5,176
	<u>155,022</u>	<u>5,176</u>
SFA After School		
Grants from organisations	56,862	110,451
	<u>56,862</u>	<u>110,451</u>
Operations		
Tuck shop sales	3,082	-
Hall hire	47,676	26,378
Pich hire external teams	202,731	32,446
	<u>253,489</u>	<u>58,824</u>
Robertson Trust		
Grants from organisations	12,000	-
	<u>12,000</u>	<u>-</u>
GCC Building Fund		
Grants from organisations	234,375	-
	<u>234,375</u>	<u>-</u>

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Pollok United SCIO
Detailed Statement of Financial Activities (continued)
For The Year Ended 31 March 2026

Strengthening Communities

Grants from organisations	41,991	-
	<u>41,991</u>	<u>-</u>

SFA funded camps

Grants from organisations	7,500	-
	<u>7,500</u>	<u>-</u>
	1,243,185	680,378

EXPENDITURE ON:

Raising funds

Pitch repairs	(105,510)	-
Pitch hire	(1,176)	(10,980)
Team expenses	(154,675)	(140,436)
Wages and salaries	(87,919)	(38,183)
	<u>(349,280)</u>	<u>(189,599)</u>

Charitable Activities:

Unrestricted funds

Rates	(7,958)	(1,436)
Light and heat	(19,738)	-
Repairs and maintenance	(37,909)	(7,242)
Premises insurance	-	(191)
Other vehicle costs	(1,959)	(717)
Computer software costs	(4,825)	(4,338)
Insurance	(499)	-
Market research costs	-	(153)
Professional fees	-	(625)
Consultancy fees	(12,052)	-
Subscriptions	(486)	-
Bookkeeping fees	(108)	(3,203)
Bank charges	(3,166)	(64)
Charitable donations	(500)	(350)
Bad debts written off	-	(1,233)
Other office costs	(5,346)	(918)
Sundry expenses	(5,016)	-
Depreciation	(14,408)	(13,371)
Other interest payable	(228)	-
Trustees' expenses	(863)	-
Audit fees	(6,400)	(6,825)
	<u>(121,461)</u>	<u>(40,666)</u>

GCFP

Pitch repairs	-	(6,235)
Wages and salaries	(92,102)	(105,607)
Rent	-	(10,000)
Rates	(7,233)	-
Light and heat	(24,582)	(16,043)
Repairs and maintenance	(12,551)	(3,385)
Cleaning	(5,686)	(5,967)

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Pollok United SCIO
Detailed Statement of Financial Activities (continued)
For The Year Ended 31 March 2026

Premises insurance	(2,140)	-
Consultancy fees	-	(960)
Bookkeeping fees	(2,250)	(166)
Bank charges	-	(2,057)
Donation to CIC	-	(35,024)
Audit fees	(750)	-
	<u>(147,294)</u>	<u>(185,444)</u>
National Lottery		
Team expenses	(110)	(1,081)
Wages and salaries	(13,852)	(10,719)
Travel and subsistence expenses	(2,614)	-
Light and heat	(4,646)	(4,525)
Repairs and maintenance	(600)	(628)
Cleaning	(3,632)	(3,009)
Computer software costs	-	(650)
Subscriptions	-	(392)
Bookkeeping fees	(2,029)	(1,575)
Licences	(421)	-
	<u>(27,904)</u>	<u>(22,579)</u>
New Scots Fund		
Pitch hire	(5,100)	(5,312)
Team expenses	-	(79)
Activity costs	(948)	-
Wages and salaries	(663)	-
Travel and subsistence expenses	(6)	-
	<u>(6,717)</u>	<u>(5,391)</u>
Glasgow Wellbeing Fund		
Wages and salaries	(10,500)	-
	<u>(10,500)</u>	<u>-</u>
SFA DCMS Funding		
Pitch repairs	(152,296)	(90,087)
Repairs and maintenance	(2,726)	-
	<u>(155,022)</u>	<u>(90,087)</u>
SFA After School		
Pitch hire	(7,515)	(5,805)
Team expenses	40	(23,255)
Activity costs	(1,481)	-
Room hire	(7,515)	-
Wages and salaries	(47,343)	(29,825)
Travel and subsistence expenses	(22,470)	-
Subscriptions	(77)	-
Subscriptions	-	(60)
Sundry expenses	-	(59)
	<u>(86,361)</u>	<u>(59,004)</u>

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Pollok United SCIO
Detailed Statement of Financial Activities (continued)
For The Year Ended 31 March 2026

Mental Health Fund

Team expenses	-	(1,986)
	-	(1,986)

Robertson Trust

Wages and salaries	(11,000)	-
	(11,000)	-

GCC Building Fund

Pitch repairs	(234,375)	-
	(234,375)	-

Strengthening Communities

Wages and salaries	(41,821)	-
Other office costs	(170)	-
	(41,991)	-

SFA funded camps

Pitch hire	(2,892)	-
Team expenses	(40)	-
Wages and salaries	(3,687)	-
Travel and subsistence expenses	(381)	-
	(7,000)	-

Other

VAT Partial exemption	(35,648)	-
	(35,648)	-

	(1,234,553)	(594,756)
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NET INCOME

	8,632	85,622
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