

REGISTERED COMPANY NUMBER: SC131411 (Scotland)
REGISTERED CHARITY NUMBER: 002793

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 October 2025

for

Pollokshields Burgh Hall Trust Limited
(A Company Limited by Guarantee)

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for the Year Ended 31 October 2025

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 October 2025. The trustees have adopted the provisions of 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 2019).

Business Purposes

This company is principally engaged in the Hire, Lease and Conservation of Pollokshields Burgh Hall and the associate Lodge houses in order that it can be held at all times as a building of historic interest and importance for the public, and in particular for the local community, wishing to use the Halls.

Objectives and Activities

The Halls are available to everyone, with a particular focus on encouraging the local community to benefit from the asset and to use the Halls for clubs, activities, meetings, weddings, conferences, corporate seminars/teaching, exhibitions, charitable fundraisers, filming and rehearsal, and other celebrations. The objective is to raise income from Weddings and Events to ensure that the buildings are maintained in accordance with the responsibilities of the Trustees, and to benefit the community by providing preferential rates for clubs and activities.

Achievements, Performance and Future Plans

The Trust continued with its strategic goals in maintenance of the building and engagement with the community.

Maintenance work in improving the appearance of the building took place this year with all the plastic coverings on the stained-glass windows removed, external painting of downpipes and windows along with cleaning and re-pointing of the entrance to the building

We continued to engage with volunteer groups who undertook grounds maintenance and landscaping during the summer months

A change in marketing strategy bore fruit in attracting more community groups to the building, and an increase in future wedding bookings.

The lodge house short term let license was obtained and now been advertised for let.

The next year will see masonry replacement, internal painting and internal and external electrical lighting improvements.

Financial Review

The financial results are positive, and Trustees are progressing with the 5-year maintenance plan which will see the non-essential maintenance addressed over the period.

The Trust continues to face rising costs, particularly in Maintenance and Insurance, but is managing these and contributing to a long-term maintenance fund.

Reserves Policy

The Trustees consider the maintenance and generation of revenue surplus paramount in meeting their responsibilities laid on them by the grant finders at the property's regeneration, namely their restoration and preservation in good condition so that the property is a revenue generating asset for the long term. Properties such as those owned by the company, given their A listed status, can incur occasional, but very significant repair costs, so the Trustees consider the basis of holding Reserves to be more influenced by asset values than the lesser working capital arrangements to sustain operational viability.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Pollokshields Burgh Hall Trust Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 12 April 1991. The halls, built on land gifted by Sir John Stirling Maxwell of Pollok were sold by Strathclyde Regional Council to Pollokshields Burgh Hall Trust, transferring legal title in 1991. The Trustees, who are also directors of the company, act under a Deed of Trust by Adam Inglis Armstrong and others dated 15 October 1986. The Trust is administered from the registered office of the company. The Trustees are entitled to appoint any person to be a director of the company or to remove from office any director and to appoint another person to be a director in his/her place.

Directors

Rev Adam Dillon resigned from the Trust on May 19, 2025, and Mr. C M Scott CA resigned from the Trust on February 3, 2026.

Trustees' Responsibilities in relation to Financial Statements

The charity trustees who are also directors of Pollokshields Burgh Hall Trust Ltd for the purposes of company law are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity 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 of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

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 the Companies Act 2006. They are also responsible for safeguarding the assets 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 charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Pollokshields Burgh Hall Trust Limited

Report of the Trustees
for the Year Ended 31 October 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC131411 (Scotland)

Registered Charity number

002793

Registered office

70-72 Glencairn Drive
Glasgow
Lanarkshire
G41 4LL

Trustees

Councillor H M Raja	Representative of Glasgow City Council	
Mr. C M Scott CA	Chartered Accountant	(Resigned 03 Feb 2026)
Mrs. F J Sinclair FRIAS	Architect	
Mr. G L K Smith MRICS	Chartered Surveyor	
Rev A J Dillon	Minister of Religion	(Resigned 22 May 2025)
Mr. H A Barton	Solicitor	
Mr. G Maxwell	Architect	

Company Secretary

Ms. K O'Neill

Independent Examiner

Anderson Bookkeeping

Solicitors

Miller Samuel Hill Brown

Investment Manager

M&G Securities Limited

Insurers

Ecclesiastical Insurance Office PLC

Insurance Brokers

Boyd Insurance

Approved by order of the board of trustees on 26 February 2026 and signed on its behalf by:

Mr. G L K Smith MRICS - Trustee

Independent Examiner's Report to the Trustees of
Pollokshields Burgh Hall Trust Limited

I report on the accounts for the year ended 31 October 2025 set out on pages five to fifteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the 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 to 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.

Dougie Anderson
Anderson Bookkeeping
Burnfield House Business Centre
4a Burnfield Avenue
Giffnock
G46 7TL

26 February 2026

Pollokshields Burgh Hall Trust Limited

Statement of Financial Activities
for the Year Ended 31 October 2025

	Notes	Year Ended 31.10.25 Unrestricted fund £	Year Ended 31.10.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Charitable activities		214,573	195,504
Investment income	2	8,681	3,247
Other income	3	11,855	4,411
Total		<u>235,109</u>	<u>203,162</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities		175,950	166,485
NET INCOME		<u>59,159</u>	<u>36,677</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		286,577	249,900
TOTAL FUNDS CARRIED FORWARD		<u><u>345,736</u></u>	<u><u>286,577</u></u>

The notes form part of these financial statements

Pollokshields Burgh Hall Trust Limited

Balance Sheet
31 October 2025

		31.10.25 Unrestricted fund £	31.10.24 Total funds £
FIXED ASSETS	Notes		
Tangible assets	8	91,282	97,360
Investments	9	214,943	63,088
		<hr/>	<hr/>
		306,225	160,448
 CURRENT ASSETS			
Debtors	10	19,788	7,042
Cash at bank and in hand	11	87,754	159,013
		<hr/>	<hr/>
		107,542	166,055
 CREDITORS			
Amounts falling due within one year	12	(68,031)	(39,926)
		<hr/>	<hr/>
NET CURRENT ASSETS		39,511	126,129
		<hr/>	<hr/>
 TOTAL ASSETS LESS CURRENT LIABILITIES		345,736	286,577
		<hr/>	<hr/>
NET ASSETS		345,736	286,577
		<hr/>	<hr/>
 FUNDS	13		
Unrestricted funds		345,736	286,577
		<hr/>	<hr/>
TOTAL FUNDS		345,736	286,577
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Pollokshields Burgh Hall Trust Limited

Balance Sheet - continued

31 October 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 26 February 2026 and were signed on its behalf by:

Mr G Maxwell - Trustee

Mr G L K Smith MRICS - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

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

With effect from 1 January 2018, the Trust changed its policy on hall booking deposits. Sums taken in advance for a booking are now considered to be booking fee income which are not repayable in the event of a cancellation. As such, this income is now recognised as revenue immediately, rather than disclosed in creditors until the booking has been fulfilled.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity, this is normally upon notification of the interest paid or payable by the bank.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure on charitable activities includes expenditure on activities undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity to which the expenditure relates.

Allocation and apportionment of costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Capital works	- 4% on cost
Lodge House improvements	- 20% on cost
Fixtures and fittings	- 10% on cost
Bar improvements	- 20% on cost
Computer equipment	- 33% on cost

The basis of calculating straight line depreciation on bar improvements and upgrades to lodges was rebased in the period end October 2021 to be based on Net Book Value as at July 2020 rather than original cost.

1. ACCOUNTING POLICIES - continued

Taxation

The company is a charitable company within the meaning of section 467 of the Corporation Tax Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value at the balance sheet using the quoted market price. The statement of financial activities includes the net gains and losses arising on revaluations and disposals throughout the year.

The company does not acquire put options, derivatives or complex financial instruments.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar amount.

2. INVESTMENT INCOME

	Year Ended 31.10.25	Year Ended 31.10.24
	£	£
Dividends received	8,681	3,247

3. OTHER INCOME

	Year Ended 31.10.25	Year Ended 31.10.24
	£	£
Gain/(Loss) on investments	11,855	4,411

Notes to the Financial Statements - continued
for the Year Ended 31 October 2025

4. SUPPORT COSTS

	Management £ <u>4,666</u>
Charitable activities	

Support costs, included in the above, are as follows:

	Year Ended 31.10.25 Charitable activities £	Year Ended 31.10.24 Total activities £
Independent Examiner's Fee	850	830
Accountancy fees	4,464	3,836
	<u>5,314</u>	<u>4,666</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Year Ended 31.10.25 £	Year Ended 31.10.24 £
Depreciation - owned assets	20,963	19,046
Gain/(Loss) on investments	11,855	4,411
Independent Examiner's Fees	850	830
	<u>33,668</u>	<u>24,297</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2025 nor for the period ended 31 October 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2025 nor for the period ended 31 October 2024.

Notes to the Financial Statements - continued
for the Year Ended 31 October 2025

7. STAFF COSTS

	31.10.25	31.10.24
	£	£
Salaries and wages	77,013	72,896
Social security costs	2,281	1,440
Pension costs	1,988	1,779
	<u>81,282</u>	<u>76,115</u>

The average monthly number of employees during the year was as follows:

	Year Ended 31.10.25	Year Ended 31.10.24
General staff	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

8. TANGIBLE FIXED ASSETS

	Freehold property £	Capital works £	Lodge House improvements £
COST			
At 1 November 2024	1	1,508,698	82,386
Additions	-	14,885	-
	<u>1</u>	<u>1,523,583</u>	<u>82,386</u>
At 31 October 2025	1	1,523,583	82,386
DEPRECIATION			
At 1 November 2024	-	1,428,625	70,574
Charge for year	-	9,187	7,875
	<u>-</u>	<u>1,437,812</u>	<u>78,449</u>
At 31 October 2025	-	1,437,812	78,449
NET BOOK VALUE			
At 31 October 2025	<u>1</u>	<u>85,771</u>	<u>3,937</u>
At 31 October 2024	<u>1</u>	<u>80,073</u>	<u>11,812</u>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2025

8. TANGIBLE FIXED ASSETS - continued

	Fixtures and fittings £	Bar improvements £	Computer equipment £	Totals £
COST				
At 1 November 2024	24,692	37,975	6,093	1,659,845
Additions	-	-	-	14,885
At 31 October 2025	24,692	37,975	6,093	1,674,730
DEPRECIATION				
At 1 November 2024	23,650	33,543	6,093	1,562,485
Charge for year	842	3,059	-	20,963
At 31 October 2025	24,492	36,602	6,093	1,583,448
NET BOOK VALUE				
At 31 October 2025	200	1,373	-	91,282
At 31 October 2024	1,042	4,432	-	97,360

The company acquired the feu of the Burgh Hall and Lodge by virtue of a Feu Disposition in their favour in 1991. Within the Feu Disposition the Local Authority retained an element of control over the property.

In the event that the use of the Burgh Hall as a facility for the general community's use or benefit is abandoned or ceases permanently the Local Authority are entitled to acquire a reconveyance of the Hall and Lodge for the price of £1.

9. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 November 2024	63,088
Additions	140,000
Revaluations	11,855
At 31 October 2025	214,943
NET BOOK VALUE	
At 31 October 2025	214,943
At 31 October 2024	63,088

There were no investment assets outside the UK.

Notes to the Financial Statements - continued
for the Year Ended 31 October 2025

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.10.25	31.10.24
	£	£
Trade debtors	15,568	6,292
Other debtors	4,220	750
	<u>19,788</u>	<u>7,042</u>

11. CASH AT BANK AND IN HAND	31.10.25	31.10.24
	Total funds	Total funds
	£	£
Cash at bank and on hand	87,754	159,013
Total	<u>87,754</u>	<u>159,013</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.10.25	31.10.24
	£	£
Social security and other taxes	1,304	1,129
Other creditors	439	121
Accruals and deferred income	7,907	10,920
Income provisions	58,381	27,756
	<u>68,031</u>	<u>39,926</u>

13. MOVEMENT IN FUNDS	At 1.11.24 £	Net movement in funds £	At 31.10.25 £
Unrestricted funds			
General fund	286,577	59,159	345,736
TOTAL FUNDS	<u>286,577</u>	<u>59,159</u>	<u>345,736</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	235,109	(175,950)	59,159
TOTAL FUNDS	<u>235,109</u>	<u>(175,950)</u>	<u>59,159</u>

Comparatives for movement in funds

	At 1.11.23 £	Net movement in funds £	At 31.10.24 £
Unrestricted funds			
General fund	249,900	36,677	286,577
TOTAL FUNDS	<u>249,900</u>	<u>36,677</u>	<u>286,577</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	203,162	(166,485)	36,677
TOTAL FUNDS	<u>203,162</u>	<u>(169,485)</u>	<u>36,677</u>

14. CONTINGENT LIABILITIES

There were no contingent liabilities at 31 October 2025 (2024 - nil).

15. CAPITAL COMMITMENTS

	31.10.25 £	31.10.24 £
Contracted but not provided for in the financial statements	-	-
	<u>-</u>	<u>-</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2025.

17. TAXATION

The trust has charitable status and is exempt from taxation.
Vat is irrecoverable and attaches to expense lines.
There is little opportunity for Gift Aid on donations due to the services supplied.
Energy costs reflect the reduced rate of 5%.

18. MEMBERS LIABILITY

Each member undertakes to contribute an amount not exceeding £1 in the event of the company being wound up. At 31 October 2025 the number of members was 6.

Pollokshields Burgh Hall Trust Limited

Detailed Statement of Financial Activities
for the Year Ended 31 October 2025

	Year Ended 31.10.25 £	Year Ended 31.10.24 £
INCOME AND ENDOWMENTS		
Investment income		
Dividends received	8,681	3,247
Charitable activities		
Hall rental income	118,379	127,033
Luxury apartment rent	22,605	13,196
Booking fee income	36,713	24,863
Function related income	13,726	9,013
Catering/bar commission	23,150	21,399
	<hr/>	<hr/>
	214,573	195,504
Other income		
Gain/(loss) on investments	11,855	4,411
	<hr/>	<hr/>
	11,855	4,411
Total incoming resources	<hr/>	<hr/>
	235,109	203,162
EXPENDITURE		
Charitable activities		
Wages	3,511	6,348
Water rates	5,464	5,185
Insurance	21,134	18,980
Heat, light and power	11,474	17,747
Telephone	1,255	1,154
Office, stationery and postage	-	64
Advertising & Promotion	614	622
Sundry expenses	2,127	1,975
Cleaning	-	218
Repairs and Property Management	23,663	19,581
Office staff salaries	29,847	19,224
Nest Pensions	1,988	1,779
Management salaries	45,866	48,764
Regulatory obligations	-	34
Legal	2,160	-
IT software and consumables	570	531
	<hr/>	<hr/>
Carried forward	149,673	142,206

This page does not form part of the statutory financial statements

Pollokshields Burgh Hall Trust Limited

Detailed Statement of Financial Activities
for the Year Ended 31 October 2025

	Year Ended 31.10.25 £	Year Ended 31.10.24 £
Charitable activities		
Brought forward	149,673	142,206
Depreciation of tangible fixed assets	20,963	19,232
Bank loan interest	-	381
	<hr/>	<hr/>
	170,636	161,819
Support costs		
Management		
Independent Examiner's Fee	850	830
Accountancy fees	4,464	3,836
	<hr/>	<hr/>
	5,314	4,666
Total resources expended	<hr/>	<hr/>
	175,950	166,485
Net income	<hr/>	<hr/>
	59,159	36,677