Pollokshaws Burgh Hall Trust Limited

Annual Report and Unaudited Financial Statements

For the Year ended 31st March 2026

Charity Number SC028576

Company Number SC192982

Pollokshaws Burgh Hall Trust Limited

Annual Report and Financial Statements

Year to 31st March 2026

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Pollokshaws Burgh Hall Trust Limited

General Charity Information

Legal and administrative information

Registered name	Pollokshaws Burgh Hall Trust Limited
Charity Number	SC028576
Company Number	SC192982
Trustees	Iain McGlinchey
	Richard Alan Sullivan (appointed 9 December 2025)
	Kathleen Margaret Caskie (appointed 21 January 2026)
	James Gilgannon (resigned 21 January 2026)
	Marie Scott (resigned 25 February 2026)
	Frodo Allan McDaniel (resigned 28 November 2025)
	Elizabeth Mary Kerr (appointed 21 January 2026, resigned 22 June 2026)
	David Kerr (appointed 21 January 2026, resigned 22 June 2026)
	Thomas Murphey (resigned 20 June 2025)
	Karina Baillie (resigned 27 October 2025)
Registered address	2025 Pollokshaws Road, Glasgow, G43 1NE
Independent examiner	Julie Davidson
	Chartered Accountant
Bankers	Bank of Scotland, Kilmarnock Road, Glasgow, G41 3NL
Solicitors	Burness Paul, Glasgow, G42 4OY

Pollokshaws Burgh Hall Trust Limited

Directors' Report for the Year to 31st March 2026

TRUSTEES

The Directors of the charitable company are the trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Pollokshaws Burgh Hall Trust is a company limited by guarantee, not having share capital and is a registered charity.

Appointment of Trustees

Each member who is willing to act as an appointed director shall become a director automatically on becoming a member. The directors may at any time appoint an individual to be a co-opted director if that person is willing to act.

Risk Management

The trustees assess the major risks to which the charity is exposed to during its normal day to day activities particularly in relation to health and safety and financial systems and procedures all of which is to protect the public, trust staff and the financial assets of the company.

OBJECTIVES AND ACTIVITIES OF CHARITY

The charity's objectives are to:

- Promote for the public benefit the preservation of buildings and other structures of historic, religious and/or
- historical significance within the Pollokshaws area of Glasgow.
- To promote the improvement of public open space and other amenities within the area.
- To advance education amongst the residents of the area and assist them in obtaining employment.
- To provide facilities for leisure/recreation for the residents in the area to improve their quality of life.
- To promote, establish and support schemes of a charitable nature for the benefit of the area.

ACHIEVEMENTS AND PERFORMANCE

This year has posed significant challenges in recruiting directors. There has continued to be a turnover in directors as we endeavor to recruit volunteers that are a proper fit for both the trust and their expectations and skillset, that is pertinent to the organization's needs. However, we do currently have directors that are an ideal match, and we seek to recruit further.

The risks of rising outgoing costs have abated due to a contract with new energy suppliers. This has resulted in a significant decrease in operating costs in the coming financial year that has reduced these risks within a tolerable standard.

We now look forward to the coming year, one in which we hope to recruit to the board, renegotiate new leases, add to our financial reserve and continue to maintain our relationships within the Pollokshaws community.

FINANCIAL REVIEW

The Trust continues to maximise income opportunities and to reduce costs where possible. In the year to 31 March 2026 the company saw income from charitable activities remain steady year on year at £127,732 (2024: £127,931). Income from rental opportunities did however decrease to £16,453 (2025: £25,334) due to offering reduced rent to our sitting tenant in recognition of inconvenience caused by lengthy repairs to parts of the building.

Heat & light costs continued to soar with £41,260 incurred this year (2025: £31,262). Change in energy supplier going forward will significantly reduce these costs in the coming year. The Board of Trustees will continue to exert responsible stewardship over the company and seek new ways to increase revenue while meeting the community's needs.

Directors feel it is appropriate to add that the board is currently in negotiation with City Property regarding an underpayment in rent and in their insurance policy. We have as yet no definitive figures for these underpayments but will seek to clarify this in the financial year of 2026/2027.

This report was approved by the Trustees on 29/09/2026 and signed on its behalf by:

Richard A. Sullivan
Richard A. Sullivan (Sep 29, 2026 18:57:52 GMT+1)
Richard Sullivan
Trustee

Pollokshaws Burgh Hall Trust Limited

Statement of Directors' Responsibilities for the Year to 31st March 2026

The directors, who also act as trustees for the charitable activities of Pollokshaws Burgh Hall Trust Limited, are responsible for preparing the Directors' Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law required the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period.

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

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the charities SORP;
- Make judgments and estimated that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Ace 2006. 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.

Pollokshaws Burgh Hall Trust Limited

Independent Examiner's Report to the Trustees on the Financial Statements for the

Year to 31st March 2026

I report on the Financial Statements of Pollokshaws Burgh Hall Trust Limited for the year to 31st March 2026 which are set out on pages 6 to 11. The Financial statements have been prepared in accordance with the accounting policies set out therein and the requirement of the financial standards for Small Entities.

Respective responsibilities of trustees and examiners

The charity's trustees (who are also directors of the compnay for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Companies Act 2006. The charitable company's trustees consider that the audit requirements of regulations 10(1) (a) to (c) of the 2006 Accounts Regulations do not apply. It is my responsibility to examine the financial statements as required under section 44(1) (c) of the Act and whether particular matters have come to my attention.

Basis of independent examiner's assessment

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosure in the financial statements and seeks an explanation from the trustees concerning 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 in the financial statements.

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 sections 44(1) (a) of the 2005 Act, regulation 4 of the 2006 Accounting Regulations; and

- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of Regulation 8 of the 2006 Accounts Regulations and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; have not been met, or

2. to which, in my opinion, attention should be drawn to in order to enable proper understanding of financial statements to be reached.

Julie Davidson
Julie Davidson (Sep 30, 2026 08:49:20 GMT+1)

Julie Davidson
Chartered Accountant

30/09/2026

Pollokshaws Burgh Hall Trust Limited

Statement of Financial Activities, Year to 31st March 2026

Income and Expenditure Account

	Notes	2026 £	2025 £
Income resources	**1.1**		
Rental income		**16,453**	25,334
From charitable activities	**3**	**127,732**	127,931
Cash at bank		**144,185**	153,265
Resources expended	**1.5**		
Charitable activities	**4**	**(179,235)**	(170,461)
Net (deficit) / surplus for year		**(35,050)**	(17,196)
Revenue funds brought forward		**48,928**	66,124
Funds carried forward		**13,878**	48,928

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Pollokshaws Burgh Hall Trust Limited

Balance Sheet as at 31st March 2026

	Notes	2026 £	2025 £
Tangible fixed assets	**5**	**32,530**	40,457
Current Assets			
Debtors	**6**	**12,432**	8,861
Cash at bank		**10,458**	19,107
		55,420	27,968
Current Liabilities	**7**	**(41,542)**	(19,607)
Net Assets		**13,878**	48,928
Income funds			
Unrestricted funds		**13,878**	48,928

For the year ended 31st March 2026 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the compnay as at the end of the financial period and of its incoming resources and application of resources , including its income and expenditure, for the financial period 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 compnay.

The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476.

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

The Financial Statements were approved by the Board on 29/09/2026

Richard A. Sullivan

Richard A. Sullivan (Sep 29, 2026 18:57:52 GMT+1)

Richard Sullivan (Trustee)
Company Registration Number: SC192982

Pollokshaws Burgh Hall Trust Limited

Notes to the Financial Statements for Year to 31st March 2026

1. Accounting policies

1.1 Accounting convention

Pollokshaws Burgh Hall Trust Limited is a company incorporated in Scotland under the Companies Act. The address of the registered office is given on the contents page.

The financial statements are prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement on Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The following principal accounting policies have been applied:

1.2 Going Concern

At the time of approving the financial statements, the directors have a reasonable expectation that's the charity had adequate resources to continue in operational existence for the foreseeable future. Thus, the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable Funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.5 Expenditure

Expenditure is recognised when a liability is incurred.

Charitable activities include expenditure associated with staff costs, premises running costs and other general overheads of running the charitable activities.

1.6 Operating leases: Lessee

Operating lease rental expenses and income are charged and credited to the profit and loss account on a straight-line basis over the lease term.

1. Accounting policies (continued)

1.7 Tangible fixed assets

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

Plant and equipment - 25% reducing balance

Furniture and fittings - 25% reducing balance

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

1.9 Debtors

Trade and other debtors are recognized at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10 Creditors

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

1.11 Other income

Other income includes insurance proceeds received.

Grants receivable are recognised in the profit and loss account over the periods that the related costs, for which the grants are intended to compensate, are incurred.

2. Judgements and key sources of estimation uncertainty

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies. The following judgements and estimates have had the most significant effects on amounts recognised in the financial statements.

Tangible fixed assets (see note 1.7)

Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In re-assessing asset lives, factors such as technological innovation, product life cycles and maintenance programmes are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values.

2. Judgements and key sources of estimation uncertainty (continued)

Debtors and creditors

Debtors and creditors are measured at transaction price, less any impairment.

Leases

Leases entered into by the company either as a lessor or a lessee are judged to be either operating or finance leases. These decisions depend on an assessment of whether the risks and rewards of ownership have been transferred from the lessor to the lessee on a lease by lease basis.

3. Income from charitable activities

This is primarily income from hall lets in the normal course of business. Grants for employee recruitment are deducted from payroll costs.

4. Cost of charitable activities

	2026	2025
	£	£
Staff costs	**100,241**	100,408
Premises	**60,694**	47,224
Running costs	**8,261**	9,806
Depreciation	**10,039**	13,023
	179,235	170,461
Employees in year	**9**	8
Employment costs:		
Wages and salaries	**99,270**	100,408
Employment costs	**971**	-
	100,241	100,408

No employees received remuneration in excess of £60k per annum. No remuneration was paid to the Trustees.

5. Tangible fixed assets

	Plant & Equipment	Fixtures & Fittings	Total
	£	£	£
Cost			
At 1 April 2025	21,883	70,530	92,413
Additions	1,531	471	2,002
At 31 March 2026	23,414	71,001	94,415
Depreciation			
At 1 April 2025	19,730	32,116	51,846
Charge for the year	244	9,795	13,023
At 31 March 2026	19,974	41,911	61,885
Net book value			
At 31 March 2026	**3,440**	**29,090**	**32,530**
At 31 March 2025	2,153	38,414	40,567

6. Debtors

	2026	2025
	£	£
Other debtors	**5,015**	7,415
Prepayments and accrued income	**7,417**	1,446
	12,432	8,861

7. Creditors: Amounts falling due within one year

	2026	2025
	£	£
Other creditors	**12,286**	9,137
Accruals and deferred income	**29,256**	10,470
	41,542	19,607