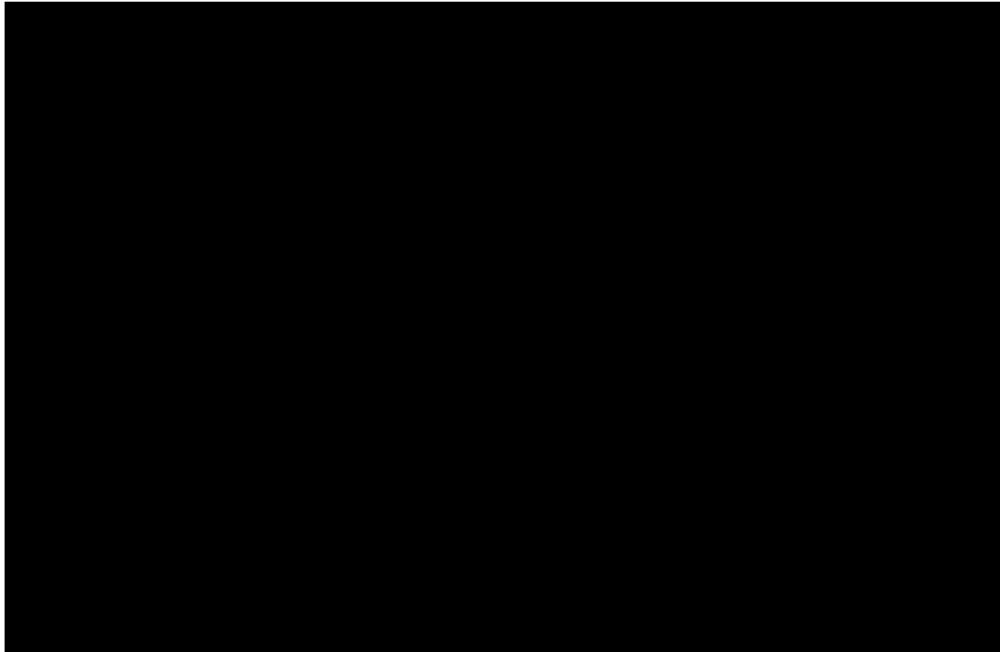


Pollok United SCIO
Annual Report and Financial Statements
for the Period 1 June 2024 to 31 March 2025

Pollok United SCIO
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Pollok United SCIO
Reference and Administrative Details



Charity Registration Number

SC044127

Statutory Auditor

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

The trustees present their report for the period ended 31 March 2025.

GOVERNANCE

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 monthly and are responsible for the strategic direction of the charity.

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:

- (1) To advance public participation in the sport of football, aerobic exercise and cycling.
- (2) 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.
- (3) The advancement of health.

FINANCIAL REVIEW

The charity's principal source of income is the donations and letting of the pitch and facilities. The charity's policy on reserves is to annually generate a £10,000 cash surplus to be set aside for the future re-surfacing of the Astroturf pitch, which is a balance of £170,000 in 2025. The trustees are pleased to report that the bank balance at 31 March 2025 was £456,144 (2024 £428,599). Unrestricted funds at 31 March 2025 were £554,362 (2024 £427,960). Designated funds at 31 March 2025 were £170,000 (2024 £160,000). Restricted funds at 31 March 2025 were £56,378 (2024 £107,159). Total reserves at 31 March 2025 were £780,739 (2024 £695,119), of which there is tangible fixed assets being Dennis Donnelly Football Park of £128,951 (2024 £139,423).

ACHIEVEMENTS AND PERFORMANCE

Pollok United has experienced an exceptional year, culminating in being nominated for and winning the SFA Community Club of the Year at the recent Scottish FA grassroots awards.

None of this would have been possible without the extraordinary dedication of everyone who support the Charity including our staff, volunteer coaches, officials and my fellow members of the Board of Trustees. Their combined efforts have contributed to the successes of the Charity both on the pitch and within the local community to provide high quality services and facilities across our 3 venues, Dennis Donnelly Park, Corkerhill Community Hub and Nethercraigs Sports Pavilion. As Chairperson, I am extremely proud of and grateful to everyone who has made Pollok United the thriving impactful organisation it is today.

This year, the charity successfully secured several significant funding awards, which have enabled us to create and sustain multiple job roles and deliver facilities of excellence across our three sites:

Pollok United SCIO
Trustees's Report

Funding and Partnerships

The amounts received in the period to 31 March 2025:

	2025	2024
From	Amount £	Amount £
Glasgow Communities and Places Fund	183,048	182,961
DCMS Funding	5,176	190,007
Glasgow Wellbeing Fund	10,500	-
National Lottery Community Led Fund	25,966	25,073
New Scots Fund	7,950	6,000
Glasgow City Council	5,131	-
Active Schools	480	-
Scottish Football Fund	99,390	30,999
Police Scotland	2,000	2,000
Total	339,641	437,040

These investments have enabled us to create and deliver an extensive programme of activities across all of our sites, often free of charge to remove financial barriers to participation. Our programme of delivery continues to support people from all stages of life, delivering services that truly benefit our surrounding communities "from cradle to grave."

A major milestone was achieved this year with the securing of a 25-year lease at Nethercraigs, alongside the completion of a comprehensive capital investment and improvement programme funded by DCMS. This has resulted in high-quality bookable pitch space, establishing Nethercraigs as a centre of excellence and inclusivity for the local community at its hinterlands.

Our partnerships have continued to grow, allowing us to deliver an extensive programme of activities across our sites. Key highlights include:

Collaboration with the Scottish Government and SFA to deliver a free After School Care Service to local families, alongside the organisation of 8 school festivals at Nethercraigs.

Hosting Menopause Warriors at our Corkerhill Community Hub, delivering valuable workshops for the local community.

Continued partnership with the Scottish Football Association to strengthen football opportunities.

A strong working relationship with Glasgow Health and Social Care Partnership to improve community wellbeing.

Collaboration with Glasgow Life, including discounted Glasgow Club memberships for Pollok United families and friends.

Support from Glasgow Clyde College through the use of Dennis Donnelly Park and hosting Sports Development work placements.

Strengthened football pathways through affiliation with Glasgow club Pollok FC, fostering shared training facilities and joint committee engagement.

Hosting HNC childcare student volunteers from Clyde College Community Education to support our parent and toddler groups.

Ongoing support from the local DWP office, providing benefits advice at the Corkerhill Hub.

Partnership with Scottish Cycling offering accessible instructor led cycling sessions to children and families.

Representation on the Cardonald Area Partnership Committee and continued collaboration with Police Scotland for the Friday Night Youth Diversionary Programme.

New partnerships with Wagamama, McDonald's, Arnold Clark, and Barclays to support our community initiatives.

Active involvement in the Community Learning and Development Network, strengthening links with local Active Schools Coordinators and People Make Glasgow Communities.

**Pollok United SCIO
Trustees's Report**

Future Plans

Looking ahead, Pollok United SCIO has an ambitious and exciting programme of development to further strengthen our services and community impact. Key priorities for the coming year include:

Securing funding to create a full-size 3G all-weather football and rugby pitch at Nethercraigs.

Continuing to work with Glasgow Life and People Make Glasgow Communities to deliver activities at our sites, including Dennis Donnelly, the Corkerhill Hub, and Nethercraigs Pavilion.

Continuing to deliver a community cycling project in partnership with Scottish Cycling.

Expanding and promoting the range of activities available at all 3 sites, increasing engagement with community members.

Expanding and improving the range of activities delivered from our community gym and dance studio.

Implementing a digital online booking system for outdoor and indoor spaces.

Creating additional job and volunteering opportunities for local residents, recruiting community members to our hub activities, and introducing new activities guided by the needs of users and residents.

Developing and strengthening our partnership with Active Schools to deliver football, other sports, and health & wellbeing-related festivals.

Sharpening and enhancing our communication and marketing activities.

Extending our relationship with Glasgow Hawks and the Scottish Rugby Union to jointly develop football, rugby, and related training opportunities and events across the Nethercraigs and Dennis Donnelly grounds.

Growing opportunities for girls and young women to participate in football, rugby, track & field, and indoor/outdoor sport and recreational activities.

Providing training for our staff and volunteers, including emergency first aid at work, fire safety, and equalities and diversity training.

Continuing to provide affordable, bookable pitch and internal/external space for all community members wishing to participate in outdoor and indoor sporting, health, and wellbeing activities.

This remarkable year demonstrates Pollok United's commitment to delivering high-quality, inclusive services while building strong partnerships and fostering opportunities for individuals across our communities. I am proud of what we have achieved and confident that, with the continued dedication of our staff, volunteers, partners, and funders, Pollok United SCIO will continue to thrive, positively impacting the lives of those we serve.

Cessation of Pollok United Nethercraigs CIC and Transfer of Assets to Pollok United SCIO

In May 2025, being the end of the final financial period in which Pollok United Nethercraigs CIC, our sister company, operated, the organisation ceased to operate. All assets of the CIC were transferred to Pollok United SCIO on 31 March 2025, to enhance overall efficiency and operations.

An application to remove Pollok United Nethercraigs CIC from the Companies House register will be made in due course.

**Pollok United SCIO
Trustees's Report**

Approved by the Trustees on and signed on their behalf by:



30/12/2025

30/12/2025

Date:

30 December 2025

Pollok United SCIO
Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Charities & Investment (Scotland) Act 2005, regulation 8 of the Charities Account (Scotland) Regulations 2006 (as amended). 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.

Pollok United SCIO
Report of the Independent Auditors to the Trustees and Members

We have audited the financial statements of Pollok United SCIO (the 'charity') for the period ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and Notes to the Financial Statements, 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Opinion

In our opinion, the financial statements:

give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the period then ended; and

have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law.

Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the charity in accordance with the ethical requirements 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.

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 trustee's 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 twelve months from when the original financial statements were 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

Our opinion on the financial statements does not cover other information, and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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.

Opinion on other matters

In our opinion the information given in the Trustees' Annual Report for the financial period for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

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

Pollok United SCIO

Report of the Independent Auditors to the Trustees and Members

the information given in the financial statements is inconsistent in any material respect with the Trustee's report; or
proper accounting records have not been kept; or

the financial statements are not in agreement with the accounting records; or

the information given in the trustees report is inconsistent in any material respect with the financial statements, or

we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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 charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under that Act.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations.

We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

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

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:

Pollok United SCIO

Report of the Independent Auditors to the Trustees and Members

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the key accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's members and the trustees those matters we are required to state to them in an auditors' 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 charitable members as a body, for our audit work, or for the opinions we have formed.

 Senior Statutory Auditor
For and on behalf of Clients 1st Accountancy Limited
Statutory Auditor

Chartered Certified Accountants and Statutory Auditors
t/a P Grimley & Company
172 Kelvinhaugh Street
Glasgow
G3 8PR


Dated: 30 December 2025

Clients 1st Accountancy Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Pollok United SCIO

Statement of Financial Activities for the period Ended 31 March 2025

	Note	Unrestricted funds	Restricted funds	Designated funds	Total 2025
		£	£	£	£
Period to 31 March 2025					
Income and Endowments from:					
Donations and legacies	2	308,324	313,230	-	621,554
Charitable activities	3	58,824	-	-	58,824
Total income		367,147	313,230	-	680,378
Expenditure on:					
Raising funds	4	(49,162)	(279,991)	-	(329,153)
Governance costs	7	(6,825)	-	-	(6,825)
Charitable activities	6	(174,758)	(84,020)	-	(258,778)
Total expenditure	5	(230,745)	(364,012)	-	(594,756)
Net movement in funds		136,403	(50,782)	-	85,622
Reconciliation of funds					
Total funds brought forward		427,960	107,159	160,000	695,119
Funds transfer		(10,000)	-	10,000	-
Total funds carried forward	14	554,362	56,378	170,000	780,739

The breakdown for 2024 is shown below

Notes to the Cash Flow Statement		Unrestricted funds	Restricted funds	Designated funds	Total 2024
		£	£	£	£
Year to 31 May 2024					
Income and Endowments from:					
Donations and legacies	2	263,741	435,040	-	698,780
Charitable activities	3	55,267	-	-	55,267
Total income		319,008	435,040	-	754,047
Expenditure on:					
Raising funds	4	(50,065)	(208,682)	-	(258,747)
Governance costs	7	(6,500)	-	-	(6,500)
Charitable activities	6	(136,125)	(170,515)	-	(306,640)
Total expenditure	5	(192,689)	(379,197)	-	(571,887)
Net movement in funds		126,319	55,842	-	182,160
Reconciliation of funds					
Total funds brought forward		311,641	51,317	150,000	512,958
Funds transfer		(10,000)	-	10,000	-
Total funds carried forward	14	427,960	107,159	160,000	695,119

All of the charity's activities derive from continuing operations during the above two periods.

Pollok United SCIO
(Registration number: SC044127)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	155,655	150,967
Current assets			
Debtors	12	181,354	126,800
Bank		456,144	428,599
		637,498	555,399
Creditors: Amounts falling due within one year	13	(12,415)	(11,248)
Net current assets		625,083	544,151
Net assets		780,739	695,119
Funds of the charity:			
Restricted funds	14	56,378	107,159
Designated funds	14	170,000	160,000
Unrestricted funds	14	554,362	427,960
Total funds	15	780,739	695,119

The financial statements on pages 10 to 24 were approved by the Trustees and authorised for issue

30/12/2025

30/12/2025

Date : 30 December 2025

Pollok United SCIO
Cashflow Statement
For the period ended 31 March 2025

	Notes	2025	2024
		£	£
Cash flows from operating activities			
Cash generated from operations	1	45,605	217,148
 Net cash provided by/(used in) operating activities		<u>45,605</u>	<u>217,148</u>
 Cash flows from investing activities			
Fixed asset additions		<u>(18,060)</u>	<u>(2,847)</u>
Net cash (used in)/provided by investing activities		<u>(18,060)</u>	<u>(2,847)</u>
 Change in cash and cash equivalents in the reporting period		27,545	214,301
Opening cash and cash equivalents		<u>428,599</u>	<u>214,298</u>
 Closing cash and cash equivalents	2	<u><u>456,144</u></u>	<u><u>428,599</u></u>

Pollok United SCIO
Notes to the Cashflow Statement for the period ended 31 March 2025

1 Reconciliation of Net income (expenditure) to Net Cash Flows from Operating Activities

	2025	2024
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	85,622	182,160
Adjustments for depreciation charges	13,371	13,067
(Increase) decrease in debtors	(54,554)	25,193
Increase (decrease) in creditors	1,167	(3,271)
	-	-
Net cash provided by (used in) operations	45,605	217,148

2 Analysis of Changes in Net Funds

	At 1 June 2024	Cash flow	As 31 March 2025
	£	£	£
Net cash			
Cash at bank and in hand	428,599	27,545	456,144

Pollok United SCIO
Notes to the Financial Statements for the Period Ended 31 March 2025

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Pollok United SCIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

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 for the Period Ended 31 March 2025

Tangible fixed assets

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixtures, fittings and equipment	6.67% reducing balance
Plant and machinery	25% reducing balance

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.

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 income funds are unrestricted funds that the trustees wish to show separately as they are for specific purposes.

Restricted funds are funds received from donors who specify what the funds may be used for, and as such their use is restricted and can only be used for said purposes.

Pollok United SCIO
Notes to the Financial Statements for the Period Ended 31 March 2025

2 Income from donations and legacies

	Note	Unrestricted funds	Restricted funds	Designated funds	Total 2025	Total 2024
		£	£	£	£	£
Donations from individuals		145,629	-	-	145,629	110,601
Donation from CIC		122,059	-	-	122,059	137,737
Gift aid		14,225	-	-	14,225	15,403
Grants from organisations	17	26,411	313,230	-	339,641	435,040
		<u>308,324</u>	<u>313,230</u>	<u>-</u>	<u>621,554</u>	<u>698,780</u>

The breakdown for 2024 is		Unrestricted funds	Restricted funds	Designated funds		Total 2024
		£	£	£		£
Donations from individuals		110,601	-	-		110,601
Donation from CIC		137,737	-	-		137,737
Gift aid		15,403	-	-		15,403
Grants from organisations	20	-	435,040	-		435,040
		<u>263,741</u>	<u>435,040</u>	<u>-</u>		<u>698,780</u>

3 Income from charitable activities

	Unrestricted funds	Restricted funds	Designated funds	Total 2025	Total 2024
	£	£	£	£	£
Hall hire	26,378	-	-	26,378	29,456
Pitch lets	32,446	-	-	32,446	25,811
	<u>58,824</u>	<u>-</u>	<u>-</u>	<u>58,824</u>	<u>55,267</u>

4 Expenditure on raising funds

	Unrestricted funds	Restricted funds	Designated funds	Total 2025	Total 2024
	£	£	£	£	£
Wages	38,183	146,151	-	184,333	164,462
Other costs	-	37,518	-	37,518	38,549
Pitch lets, repairs and maintenance	10,980	96,322	-	107,301	55,736
	<u>49,162</u>	<u>279,991</u>	<u>-</u>	<u>329,153</u>	<u>258,747</u>

Pollok United SCIO
Notes to the Financial Statements for the Period Ended 31 March 2025

The breakdown for 2024 is

	Unrestricted funds	Restricted funds	Designated funds	Total 2024
	£	£	£	£
Wages	39,190	125,272	-	164,462
Other costs	-	38,549	-	38,549
Pitch lets, repairs and maintenance	10,875	44,861	-	55,736
	<u>50,065</u>	<u>208,682</u>	<u>-</u>	<u>258,747</u>

5 Total resources expended

		Unrestricted funds	Restricted funds	Designated funds	Total 2025	Total 2024
		£	£	£	£	£
Raising funds	4	49,162	279,991	-	329,153	258,747
Charitable activities	6	174,758	84,020	-	258,778	306,640
Governance costs	7	6,825	-	-	6,825	6,500
		<u>230,745</u>	<u>364,011</u>	<u>-</u>	<u>594,756</u>	<u>571,887</u>

The breakdown for 2024 is

	Unrestricted funds	Restricted funds	Designated funds	Total 2024
	£	£	£	£
Raising funds	50,065	208,682	-	258,747
Charitable activities	136,125	170,515	-	306,640
Governance costs	6,500	-	-	6,500
	<u>192,689</u>	<u>379,197</u>	<u>-</u>	<u>571,888</u>

Pollok United SCIO
Notes to the Financial Statements for the Period Ended 31 March 2025

6 Charitable activities - Unrestricted

	Total 2025	Total 2024
	£	£
Team expenses	140,436	100,587
Rates and water	1,436	295
Heat, light, power	481	415
Insurance	191	1,386
General maintenance	7,240	9,001
Office expenses	921	5,561
Sundry expenses	-	490
Professional fees	625	1,953
Bookkeeping	3,203	317
Motor expenses	717	2,836
Marketing expenses	153	-
Bad debts	1,233	-
Charitable donations	350	-
Computer expenses	4,338	154
Bank charges	64	64
Depreciation	13,371	13,067
	<u>174,758</u>	<u>136,125</u>

7 Analysis of governance costs

	Unrestricted Funds	Total 2025	Total 2024
	£	£	£
Independent auditors remuneration	6,825	6,825	6,500

8 Net expenditure

Net expenditure is stated after charging:

	2025	2024
	£	£
Independent auditors' remuneration	6,825	6,500
Depreciation	<u>13,371</u>	<u>13,067</u>

9 Wages, Trustees remuneration and expenses

The average employees during the year was 9 (2024 9 employees)

No trustees received any remuneration during the period (2024 £NIL) and no trustees received any expenses during the period (2024 £NIL).

10 Taxation

The charity is a registered charity and therefore exempt from taxation.

Pollok United SCIO

Notes to the Financial Statements for the Period Ended 31 March 2025

11 Tangible fixed assets

Cost	Fixtures & Fittings	Plant & Machinery	Total
	£	£	£
At 1 June 2024	299,703	25,445	325,148
Additions	-	18,060	18,060
At 31 March 2025	<u>299,703</u>	<u>43,505</u>	<u>343,208</u>

Depreciation

At 1 June 2024	160,280	13,902	174,181
Charge for the year	10,472	2,899	13,372
At 31 March 2025	<u>170,752</u>	<u>16,801</u>	<u>187,553</u>

Net book value

At 31 March 2025	<u>128,951</u>	<u>26,704</u>	<u>155,655</u>
At 31 May 2024	<u>139,423</u>	<u>11,543</u>	<u>150,967</u>

The Closing Net book value is split: -

Restricted	5,000
Unrestricted	<u>150,655</u>
Total	<u>155,655</u>

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 .

12 Debtors

	2025	2024
	£	£
Grant income	41,857	-
Loan due from CIC	137,907	126,192
Prepayments	545	283
Trade debtors	<u>1,045</u>	<u>325</u>
	<u>181,354</u>	<u>126,800</u>

13 Creditors falling due within one year

	2025	2024
	£	£
Trade creditors	-	1,548
Accruals	<u>12,415</u>	<u>9,700</u>
	<u>12,415</u>	<u>11,248</u>

Pollok United SCIO
Notes to the Financial Statements for the Period Ended 31 March 2025

14 Funds

		Balance at 1 June 2024	Incoming resources	Resources expended	Funds Transfer	Balance at 31 March 2025
	Note	£	£	£	£	£
Unrestricted funds		427,960	367,147	(230,745)	(10,000)	554,362
funds	16	160,000	-	-	10,000	170,000
Restricted funds	20	107,159	313,230	(364,012)	-	56,378
Total funds		695,119	680,378	(594,757)	-	780,739

		Balance at 1 June 2023	Incoming resources	Resources expended	Funds Transfer	Balance at 31 May 2024
		£	£	£	£	£
Unrestricted funds		311,641	319,008	(192,689)	(10,000)	427,960
Designated funds	16	150,000	-	-	10,000	160,000
Restricted funds	20	51,317	435,040	(379,197)	-	107,159
Total funds		512,958	754,047	(571,887)	-	695,119

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Designated funds	Total funds
	£	£	£	£
Tangible fixed assets	150,655	5,000	-	155,655
Current assets	416,120	51,378	170,000	637,498
Current liabilities	(12,415)	-	-	(12,415)
Total net assets	554,360	56,378	170,000	780,739

16 Designated funds

	Pitch renewal £
Income	
Opening balance	160,000
Funds transfer from unrestricted funds	10,000
Incoming resources	-
	170,000
Direct expenses	
Admin expenses	-
	-
	170,000

Pollok United SCIO
Notes for the Period Ended 31 March 2025

17 Restricted income from donations and legacies

	GCFP	National Lottery	New Scots Fund	Glasgow Wellbeing Fund	SFA DCMS Funding	SFA After School	Total
Restricted	£	£	£	£	£	£	£
Grants from organisations	183,048	25,966	4,500	10,500	5,176	84,040	313,230

18 Restricted expenditure on raising funds

	GCFP	National Lottery	New Scots Fund	Mental Health Fund	SFA DCMS Funding	SFA After School	Total
Restricted	£	£	£	£	£	£	£
Pitch repairs	6,235	-	-	-	90,087	-	96,322
Pitch hire	-	-	5,312	-	-	5,805	11,117
Team expenses	-	1,081	79	1,986	-	23,255	26,401
Wages	105,607	10,719	-	-	-	29,825	146,151
	111,842	11,799	5,391	1,986	90,087	58,885	279,991

Pollok United SCIO
Notes for the Period Ended 31 March 2025

19 Restricted charitable activities

	GCFP	National Lottery	New Scots Fund	SFA After School	Total
	£	£	£		£
Heat and light	16,043	4,044	-	-	20,086
Rent and rates	10,000	-	-	-	10,000
Repairs and maintenance	3,385	630	-	-	4,015
Computer costs	-	650	-	-	650
Printing post and stationery	-	-	-	-	-
Subscription	-	392	-	60	452
Sundry	-	-	-	59	59
Accountancy	166	1,575	-	-	1,741
Consultancy fees	960	-	-	-	960
Cleaning	5,967	3,009	-	-	8,976
Bank charges	2,057	-	-	-	2,057
Donation to CIC	35,024	-	-	-	35,024
	73,602	10,299	-	119	84,020

Pollok United SCIO

Notes to the Financial Statements for the Period Ended 31 March 2025

20 Restricted fund analysis

	GCFP	SFA DCMS	National Lottery Community	New Scots Fund	Total c/f
	£	£	£	£	£
As at 1 June 2024	2,396	84,911	4,670	5,983	97,960
Incoming resources	183,048	5,176	25,966	4,500	218,690
	185,444	90,087	30,636	10,483	316,650
Resources expended					
Raising funds	111,842	90,087	11,799	5,391	219,120
Charitable activities	73,602	-	10,299	-	83,901
Total resources expended	185,444	90,087	22,098	5,391	303,021
	-	-	8,538	5,092	13,629
	Total	Mental Health funding	SFA After School	Glasgow Wellbeing Fund	Total
	b/f £	£	£	£	£
As at 1 June 2024	97,960	1,986	7,213	-	107,159
Incoming resources	218,690	-	84,040	10,500	313,230
	316,650	1,986	91,253	-	420,389
Resources expended					
Raising funds	219,120	1,986	58,885	-	279,991
Charitable activities	83,901	-	119	-	84,020
Total resources expended	303,021	-	59,004	-	364,011
As at 31 March 2025	13,629	-	32,249	10,500	56,378

Pollok United SCIO
Notes to the Financial Statements for the Period Ended 31 March 2025

20 Restricted fund analysis (Comparative)

	GCFP	SFA DCMS	National Lottery	Adapt & Thrive	New Scots Fund	Direct Club Invest	Total c/f
	£	£	£	£	£	£	£
As at 1 June 2023	12,526	-	-	432	25,698	3,175	41,831
Incoming resources	182,961	190,007	25,073	-	6,000	-	404,041
	195,487	190,007	25,073	432	31,698	3,175	445,872
Resources expended							
Raising funds	93,091	44,861	13,752	-	22,576	3,175	177,455
Charitable activities	99,999	60,235	6,651	432	3,139	-	170,456
Total resources expended	193,090	105,096	20,403	432	25,715	3,175	347,911
	2,396	84,911	4,670	-	5,983	-	97,960

	Total b/f	Mental Health funding	SFA After School	Robertson Trust	Total
	£	£		£	£
As at 1 June 2023	41,831	1,986	-	7,500	51,317
Incoming resources	404,041	-	30,999	-	435,040
	445,872	1,986	30,999	7,500	486,357
Resources expended					
Raising funds	177,455	-	23,727	7,500	208,682
Charitable activities	170,456	-	59	-	170,515
Total resources expended	347,911	-	23,786	7,500	379,197
As at 31 May 2024	97,960	1,986	7,213	-	107,159

21 Related parties

The charity is controlled by the Trustees. Pollok United Nethercraigs CIC is a sister community interest company in which [REDACTED] was a Director who resigned in March 2023.

Pollok United SCIO
Detailed Statement of Financial Activities
For the period ended 31 March 2025

	2025	2024
	£	£
INCOME		
Charitable activities		
Appeals and Donations	145,629	110,601
Gift Aid	14,225	15,403
Hall hire	26,378	29,456
Pitch lets	32,446	25,811
Grants - other agencies - restricted	339,641	435,040
Donation from CIC	<u>122,059</u>	<u>137,737</u>
Total income resources	680,378	754,047
Direct charitable costs		
Team expenses	166,837	129,516
Pitch maintenance and repairs	118,418	65,356
Rates and water	11,436	295
Light heat and power	20,567	11,043
Insurance	191	3,693
Salaries	184,333	164,462
Repairs	20,231	21,706
Office expenses	1,373	5,561
Motor expenses	717	2,836
Marketing/advertising	153	2,322
Charitable donations	350	-
Sundry expenses	59	4,391
Computer costs	4,988	554
Audit fees	6,825	6,500
Professional fees	1,585	4,316
Bookkeeping	4,944	2,348
Bank charges	2,121	2,388
Bad debts	1,233	-
Depreciation	13,371	13,067
Donation to CIC	<u>35,024</u>	<u>131,534</u>
Total resources expended	594,756	571,887
Net (expenditure)/income	<u><u>85,622</u></u>	<u><u>182,160</u></u>

This page does not form part of the statutory accounts