

**THE ALEXANDER THOMSON SOCIETY
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026**



The Kelvin Partnership

The Alexander Thomson Society
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**The Alexander Thomson Society
Company No. SC330276
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.

Report of the Trustees for the Year Ended 31 March 2026

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the charity's financial statements for the year ended 31 March 2026.

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).

Chair's Report

The beginning of the 2025/26 year saw closure of the exhibition at the Mitchell Library marking the 150th anniversary of the death of Alexander 'Greek' Thomson. With assistance from GlasgowLive and the Sauchiehall Culture and Heritage District, a panel-only version of the exhibition was displayed at their project office in Sauchiehall Street for a further three weeks in January 2026, accompanied by an evening talk on Thomson's life and work.

The Society supported the 2025 Doors Open Day Festival with two talks, plus attendance at 1 Moray Place, spaces at which, together with the Double Villa, were fully taken up within hours of bookings opening. A planned opening of St Vincent Street Church was unfortunately cancelled by the City Council at short notice.

As previously, the major buildings of concern to the Society this year were those of past years, with a focus on St Vincent Street Church and Egyptian Halls.

Egyptian Halls

The A-listed Egyptian Halls remained a concern through the year, although a proposed Compulsory Purchase Order may establish a firm future for the building. Egyptian Halls has been on the Buildings at Risk Register since 1990, with scaffolding in place on the Union Street frontage for some twenty years. In January 2026, Glasgow City Council proposed to proceed with a Compulsory Purchase Order (CPO), with Edinburgh-based property firm Ediston as the preferred bidder.

Ediston seeks to transform the building into a mixed-use development featuring a Scottish food market and a 70-bedroom apartment hotel and has secured two anchor tenants. The proposals incorporate a new roof pavilion, complementing the historic façade, providing additional hotel rooms and amenity space.

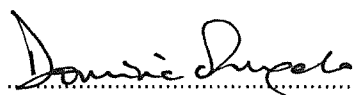
The decision to proceed with the CPO has been protested by the building's current owner.

St Vincent Street Church

The Society began work on a Business Case covering the future of St Vincent Street Church, exploring then potential for the building to be brought back into use as both a secular and religious space. The Business Case has been developed by Community Enterprise with funding from the Glasgow City Heritage Trust, as well as pro bono support from Scott Abercrombie and Fiona Sinclair. An exhibition at the Sauchiehall Street Culture and Heritage District project office ran for several weeks from March 2026, with public responses supporting mixed secular/religious use with building ownership retained by Glasgow City Council with governance by an existing or new body. The completed Business Case and conditions study is due to be presented to the Council by the end of September 2026.

Other Issues

As our archive of materials continues to expand, the Board agreed to increase the rented storage space we use during the year. In the year to come, we anticipate further moves to consolidate our storage, removing redundant material including through donation to the Mitchell Library's Archives, and enabling us to undertake work digitising photographs, drawings and documents.



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Dominic d'Angelo, Chair

Objectives and Activities

Aims and Objectives

Our purposes are to protect and promote the work of the Scottish architect Alexander Thomson. We endeavour to do this by:

- Undertaking casework to ensure the preservation and survival of Thomson's existing buildings,
- Assist and advise owners and prospective owners of Thomson's buildings seeking guidance on appropriate conservation,
- Promote and publish information on Thomson through a newsletter and by other means,
- Promote and encourage original research on Thomson and,
- Arrange talks, lectures, and visits from time to time.

Activities

Casework

Buck's Head Building

We engaged with the City Council over the loss of the 'Buck's Head Building' lettering following renovation works. Although the original lettering appears to have been lost, like-for-like replacement lettering was subsequently installed.

Egyptian Halls

The City Council took a decision in late 2026 to move forward with a Compulsory Purchase Order for Egyptian Halls. While the decision has been challenged in public by Derek Souter, who owns the building, the process would appear to be proceeding in the absence of any agreement between Mr Souter and the company that proposes to restore and re-use the building.

Grecian Chambers

The sudden closure of the Centre for Contemporary Arts in January 2026 leaves Thomson's Grecian Chambers with only a couple of the ground floor shop units occupied at the time of writing. Swift steps were taken to secure the building. A decision by Creative Scotland on its future is awaited, although its continued use as a multi-purpose creative arts venue would appear to be the most logical outcome.

Lilybank House

Dominic d'Angelo met with the Project Manager over major works being planned for Lilybank House by Glasgow University from 2026, with a view to a potential site visit or talk on the works as they progress.

McCorquodale's Printing Works

We sought to engage with the planned re-development of the former McCorquodale's Printing Works on Howard Street, which was intended for a hotel complex. The building includes Thomson-designed railings for the Saracen Foundry and has some Thomsonsque features, although the building does not appear to have been designed by him. Although we received no response to our approach, the initial plans, proposing full demolition and replacement by a new building, have been rejected by the Council.

St Vincent Street Church

Led by former Chair Scott Abercrombie and Fiona Sinclair, a working group to explore options for St Vincent Street Church was formed during the year, drawing on a wide range of experience and expertise. With financial support from Glasgow City Heritage Trust, and pro bono assistance from Scott and Fiona, a Business Case was developed by Douglas Westwater of Community Enterprise for submission to the City Council in late 2026. As part of public consultation on the Business Case, the Society staged an exhibition between 17th March and 11th April 2026 at the Sauchiehall Culture & Heritage District Project Office in Sauchiehall Street.

Public responses to the consultation indicated that 62% were in favour of future mixed secular/religious use for the building, with 28% in favour of secular use only, and 10% in favour of other, usually unspecified, event or community use. There were no responses in favour of religious-only use.

In terms of future governance, likely to be key to any future management of the building, 33% were in favour of governance by a suitable new organisation and 53% in favour of governance by a suitable existing organisation. In either case, the role of the City Council as continuing owner, if not in some other capacity, is likely to be a deciding factor.

Watson / Bell Street doorpiece

During the year, the doorpiece from the Bell Street entrance to the demolished warehouses on Watson and Bell Street was relocated to a protected space in Carluke, together with some additional stonework rescued by the late Roger Guthrie.

Other activities

Doors Open Day

In support of Doors Open Day, we planned to be present at St Vincent Street Church and 1 Moray Place, although the planned opening of the church did not go ahead at a late stage owing to a concern around health and safety for younger visitors. Both Moray Place and the Double Villa were fully booked within hours of going online. On the Sunday, Dominic d'Angelo gave a talk in Dalrnock on 'The Complicated David Dale' and an introductory Thomson talk at Glasgow University.

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Aims and Objectives - continued

Public engagement

In December 2025 we sent a copy of the Thomson150 pamphlet produced alongside the Thomson150 exhibition to all members of the City Council, Glasgow MPs and MSPs, together with a covering letter, to provide background information on Thomson and his work in Glasgow. This led to a meeting with one councillor and an MSP on Thomson-related issues.

During the year the Society engaged with owners of different Thomson buildings, including at least two where major repairs or renovations are required or being undertaken. We took into store some doors from Allison Street when that tenement was being restored and obtained a smaller door or panel from the Double Villa, courtesy of its owner. We also began exploring the possibility of taking photographs of the interiors of Thomson buildings, especially where original plasterwork, doors and windows or joinery may remain in place.

Promoting Thomson Journal

Issue 9 of the Journal was published in August 2025, with a major article on the Grosvenor Building in Gordon Street and others on the Attwood monument in Sighthill Cemetery and Athole Gardens, as well as a report on the outcome of the 2024 Alexander Thomson Scholarship

Thomson150 exhibition

We staged an exhibition at the Mitchell Library from 14th March to 26th April 2025 to commemorate the 150th anniversary of Thomson's death. We staged a programme of Thomson-related talks during the exhibition, which was staged with support from the Mitchell Library and included Thomson-related materials from the Library's Special Collections. Alongside the exhibition, we produced a Thomson150 pamphlet based on the exhibition panels.

A panel-only version of the exhibition was displayed at the Sauchiehall Culture & Heritage District Project Office project office in Sauchiehall Street for a further three weeks in January 2026, accompanied by an evening talk on Thomson's life and work.

Website

We moved our website to a new domain which has made the administration of the website, web shop and membership communications much more effective and efficient. Over the course of the year, we had a total of 9,684 visits.

Social Media

Our Social Media presence continues to be an important method for engaging with the broader public on the work of the Society. We regularly post items across X, Instagram and Facebook. Follower numbers at the end of March 2026 were as follows:

- X (formerly Twitter): 2,784 (2,826 by the end of March 2025, the decrease likely due to many people leaving this platform for other social media).
- Instagram: 1,166 (1,104 by the end of March 2025).
- Facebook: 1,120 (1,072 by the end of March 2025).

Mailchimp mailing list

By the end of March 2026, 417 non-members were receiving updates on news and events throughout the year. This is the same mailing that members receive. This is an increase from 321 at the end of March 2025. Increase in mailing list has been a benefit of moving website hosting service to Squarespace as it is much easier to sign up for the newsletter than before, plus it ties in with people using the web shop.

Talks, Lectures and Visits

During the year, the Society organised Thursday evening talks as follows:

- October: Dominic d'Angelo on 'Walmer Crescent' at Glasgow City Heritage Trust
- January: Dominic d'Angelo on 'Kitchin's Corner' at 21 Nithsdale Street
- February: Tony Burton, 'A Symphony of Stone' at Glasgow City Heritage Trust
- March: Roger Emmerson on 'Glebe Street and Auchenshoogle, the Scottishness of Scottish architecture' at Glasgow City Heritage Trust

The Board of Trustees

The Society continues to rely on voluntary support from its Board of Trustees to administer and undertake activities on behalf of the Society. There were no changes to the Board of Trustees during the year, which met twice in person and held eight meetings via Zoom. No meetings were held in July or December.

**The Alexander Thomson Society
Trustees' Report (continued)
For The Year Ended 31 March 2026**

Financial Review

Financial Position

The Society ended the financial year with a deficit of £2,144, reflecting a year of active public engagement and continued investment in the Society's activities and infrastructure. Restricted donor funds remain held for the future publication of "*The Light of Truth & Beauty*" and "*Thomson's Monuments*", ensuring these projects remain financially protected and deliverable.

During the year, the Society contributed to the Glasgow850 programme through a series of weekly events and talks. While these activities generated limited direct income and incurred promotional and delivery costs, they significantly increased the Society's public profile and are expected to support future membership growth and Newsletter engagement.

Reserves Policy

Reserves are needed to bridge the gap between spending and receiving income and cover unplanned emergencies. The Board considered that an ideal level of reserves as of 31 March 2026 would be £1,000, which would meet operating costs for up to six months. The Trustees will continue to monitor this.

Going Concern

The Board has continued to exercise prudent financial oversight throughout the year. Archive storage remains a notable operational expense, and work is now underway to consolidate two archive units into one, with the aim of reducing recurring costs in future years. Despite ongoing financial pressures facing voluntary organisations, the Society remains in a stable position with healthy reserves and designated funds to support planned activities in the year ahead.

Governance Review

The Governance Review progressed during the year, with proposals presented to the Board in February 2026 following detailed consideration and consultation with the Scottish Charity Regulator and Scottish Council for Voluntary Organisations (SCVO) and their detailed guidance. The review has been undertaken in response to the introduction of the Charities (Regulation and Administration) (Scotland) Act 2023, ensuring that the Society's governance arrangements remain compliant, transparent, and fit for purpose.

The proposals include updates and recommendations intended to strengthen governance procedures and support the Society's long-term sustainability. In accordance with the Society's current Memorandum and Articles of Association, the proposed changes will now be presented to the membership for consideration and formal adoption in due course.

Membership Review

General Membership: 199 members (240 individual people), down from 211.

This overall figure has decreased significantly as we lost some memberships when we closed our PayPal account for membership subscriptions. All of these members were contacted multiple times in an attempt to move to the new system but unfortunately many did not do so.

However, we have still gained 29 new memberships taken out throughout the year which is much higher than previous years. The move to Squarespace web hosting is again recognised here as it makes it much easier for members to sign up via the website and reduces the administrative burden for the membership secretary.

Planning for 2026/27

The Board's plans for April 2026 onwards include but are not limited to:

- Finalisation of the St Vincent Street Church Business Case for submission to Glasgow City Council, with follow-on work based on the Council's response.
- Engagement with Creative Scotland over options for the future of Grecian Chambers (the former CCA) in Sauchiehall Street, and with any proposals by arts organisations or individuals for future use.
- Subject to final agreement by Glasgow City Council, engagement with Ediston and partners over the restoration and redevelopment of Egyptian Halls.
- Developing a response model for private homeowners in Thomson buildings seeking information about conservation, preservation and maintenance.
- Continuation of the weekly free series of talks at the Mitchell Library from October 2026 to June 2027, subject to agreement from GlasgowLife.
- Development and confirmation of Society's monthly programme of events from October 2026 to June 2027, potentially with talks at Glasgow City Heritage Trust offices in Bell Street and exploring the opportunity for member city walks and day visits.
- Participation in the Glasgow Doors Open Day Festival, WestFest, and other cultural / heritage-related opportunities, including those under the Sauchiehall Culture & Heritage District project.
- Sourcing images and reviewing text for a revised edition of "*The Light of Truth and Beauty*".

**The Alexander Thomson Society
Trustees' Report (continued)
For The Year Ended 31 March 2026**

Public Benefit

The trustees have given due regard to the Office of Scottish Charity Regulator (OSCR)'s guidance on public benefit.

Structure, Governance and Management

Governing Document

The Alexander Thomson Society is a company limited by guarantee governed by its Memorandum and Articles of Association. It is registered as a charity with the Scottish Charity Regulator. Anyone over the age of 18 can become a member of the Company, each of whom agrees to contribute £1 in the event of the charity winding up.

Board of Trustees

As set out in the Articles of Association, the Board of Trustees administers the charity. The Board can have up to 12 members, with Trustees nominated from within the membership at each AGM, holding office for one year at a time, renewable by election for up to two further years. Any member can take part in the running of the Society, and the Board, which typically meets monthly, either in person or virtually, can also co-opt Trustees during the year, for election at the following AGM should they wish to continue.

Induction and training of new Trustees

New Trustees are briefed on their legal obligations under charity and company law, the Scottish Charity Regulator's guidance on trustee duties, and informed of the Memorandum and Articles of Association, the Board and decision-making processes, the current activities and recent financial performance of the charity. Trustees are also encouraged to attend appropriate external training events which will enhance the undertaking of their role.

Related parties and cooperation with other organisations

Any connection between a Trustee with a similar company or funder must be disclosed to the entire Board of Trustees in the same way as any other contractual relationship with a related party. In the current year, no Trustees reported such related party transactions.

Pay policy for senior staff

The Society has no paid members of staff.

Risk management

The Trustees continue to examine the charity's significant business and operational risks. The Board has established systems to enable regular reports to be produced so that any necessary steps can be taken to lessen these risks.

All free and paid-for events which the Society organises either alone or in partnership with other organisations are assessed for practical, financial and operational risks.

The only material risk identified and addressed during the year was to ensure insurance for the Society's archives and other items when they were transferred from Bath Street to new professional storage facilities in James Watt Street.

Reference and Administrative Details

Trustees

Mr A W Burton OBE- Retired Charity Director (appointed 30/08/2025)
Mr D d'Angelo - Project Manager
Ms K Greenwood- Clinical Researcher (appointed 30/08/2025)
Ms K Hannah - Valuer
Ms B C Luffingham - Architect
Mr C McCluskey - Company Director
Mrs J B Moss - Trainee Solicitor
Mr A A Reilly- Student (appointed 30/08/2025)
Ms F J Sinclair - Conservation Architect

Charity Number

SC021447

**The Alexander Thomson Society
Trustees' Report (continued)
For The Year Ended 31 March 2026**

Company Number

SC330276

Registered Office

10 Great Western Terrace
GLASGOW
G12 0UP

Independent Examiner

Craig M Fotheringham CA BSc
The Kelvin Partnership
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

Bankers

Bank of Scotland
167-201 Argyle Street
Glasgow
G2 8BU

Solicitors

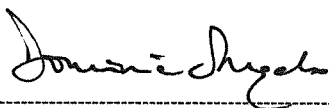
TC Young
7 West George Street
Glasgow
G2 1BA

**The Alexander Thomson Society
Trustees' Report (continued)
For The Year Ended 31 March 2026**

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

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



D d'Angelo
Trustee

Date: 20 August 2026

The Alexander Thomson Society
Independent Examiner's Report to the Trustees of The Alexander Thomson Society
For The Year Ended 31 March 2026

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2026.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you 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 trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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.

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

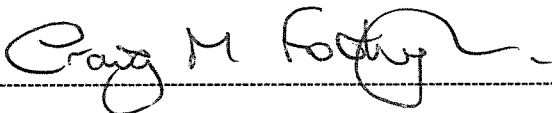
Since the Charity has prepared its accounts on an accruals basis and is registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants of Scotland, which is one of the listed bodies.

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

- 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
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Craig M Fotheringham CA BSc
Date: 20 August 2026
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

The Alexander Thomson Society
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2026

		2026 Unrestricted funds £	2025 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	9,652	5,981
Charitable activities:			
Charitable activities		-	250
Investments	4	80	-
		<u>9,732</u>	<u>6,231</u>
EXPENDITURE ON:			
Raising funds	6	1	-
Charitable activities:			
Charitable activities	6	(11,877)	(9,349)
		<u>(11,876)</u>	<u>(9,349)</u>
NET EXPENDITURE		<u>(2,144)</u>	<u>(3,118)</u>
NET MOVEMENT IN FUNDS		(2,144)	(3,118)
RECONCILIATION OF FUNDS:			
Total funds brought forward		23,660	26,778
TOTAL FUNDS CARRIED FORWARD	13	<u>21,516</u>	<u>23,660</u>

The notes on pages 12 to 16 form part of these financial statements.

The Alexander Thomson Society
Comparative Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2026

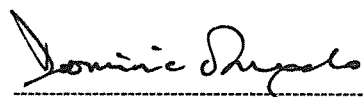
				2025
	Notes	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	5,981	-	5,981
Charitable activities:				
Charitable activities		250	-	250
		6,231	-	6,231
EXPENDITURE ON:				
Charitable activities:	6			
Charitable activities		(5,798)	(3,551)	(9,349)
NET EXPENDITURE		433	(3,551)	(3,118)
Transfers between funds	13	14,918	(14,918)	-
NET MOVEMENT IN FUNDS		15,351	(18,469)	(3,118)
RECONCILIATION OF FUNDS:				
Total funds brought forward		8,309	18,469	26,778
TOTAL FUNDS CARRIED FORWARD	13	23,660	-	23,660

The notes on pages 12 to 16 form part of these financial statements.

**The Alexander Thomson Society
Balance Sheet
As At 31 March 2026**

				2026	2025
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	10	105	-	105	131
		105	-	105	131
CURRENT ASSETS					
Debtors	11	782	-	782	508
Cash at bank and in hand		21,289	-	21,289	23,651
		22,071	-	22,071	24,159
Creditors: Amounts Falling Due Within One Year	12	(660)	-	(660)	(630)
NET CURRENT ASSETS (LIABILITIES)		21,411	-	21,411	23,529
TOTAL ASSETS LESS CURRENT LIABILITIES		21,516	-	21,516	23,660
NET ASSETS		21,516	-	21,516	23,660
FUNDS OF THE CHARITY					
Unrestricted Funds				21,516	23,660
TOTAL FUNDS	13			21,516	23,660

For the year ending 31 March 2026 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.
On behalf of the board



D d'Angelo
Trustee

Date: 20 August 2026

The notes on pages 12 to 16 form part of these financial statements.

**The Alexander Thomson Society
Notes to the Financial Statements
For The Year Ended 31 March 2026**

1. General Information

The Alexander Thomson Society is a company limited by guarantee, incorporated in Scotland, registered number SC330276 and registered charity number SC021447. The registered office is 10 Great Western Terrace, GLASGOW, G12 0UP.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Fund Accounting

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

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

2.3. Incoming Resources

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.

2.4. Resources Expended

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.

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:

Computer Equipment	20% on reducing balance
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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. Taxation

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

3. Income from Donations and Legacies

	2026	2025
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	1,975	279
Member subscriptions and sponsorships	4,705	3,726
Gift aid	845	531
		...CONTINUED

The Alexander Thomson Society
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

Donated goods, facilities and services	-	623
Other	2,127	822
	<u>9,652</u>	<u>5,981</u>

4. Investment Income

	2026	2025
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	80	-
	<u>80</u>	<u>-</u>

5. Net Income/(Expenditure)

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

	2026	2025
	£	£
Depreciation of tangible fixed assets - owned	26	33
	<u>26</u>	<u>33</u>

6. Analysis of Expenditure

			2026
	Activities undertaken directly	Support costs	Total
	£	(see note 7)	£
Raising funds	(1)	-	(1)
Charitable activities	11,088	789	11,877
	<u>11,087</u>	<u>789</u>	<u>11,876</u>
			2025
	Activities undertaken directly	Support costs	Total
	£	(see note 7)	£
Charitable activities	8,719	630	9,349
	<u>8,719</u>	<u>630</u>	<u>9,349</u>

7. Support Costs

	2026
	Charitable activities
	£
Governance costs	789
	<u>789</u>

The Alexander Thomson Society
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

		2025
		Charitable
		activities
		£
Governance costs		630
		<u>630</u>
8. Independent Examiner's Remuneration		
	2026	2025
	£	£
Independent examination of the financial statements	660	630
	<u>660</u>	<u>630</u>
9. Average Number of Employees		
Average number of employees during the year was: NIL (2025: NIL)		
10. Tangible Assets		
		Computer
		Equipment
		£
Cost		
As at 1 April 2025		1,529
As at 31 March 2026		<u>1,529</u>
Depreciation		
As at 1 April 2025		1,398
Provided during the period		26
As at 31 March 2026		<u>1,424</u>
Net Book Value		
As at 31 March 2026		105
As at 1 April 2025		<u>131</u>
11. Debtors		
	2026	2025
	£	£
Due within one year		
Other debtors	782	508
	<u>782</u>	<u>508</u>
12. Creditors: Amounts Falling Due Within One Year		
	2026	2025
	£	£
Accruals	660	630
	<u>660</u>	<u>630</u>

The Alexander Thomson Society
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

13. Movement in Funds

	As at 1 April 2025 £	Income £	Expenditure £	As at 31 March 2026 £	
Unrestricted funds					
General:					
General unrestricted fund	23,660	9,732	(11,876)	21,516	
Total funds	23,660	9,732	(11,876)	21,516	
	As at 1 April 2024 £	Income £	Expenditure £	Transfers £	As at 31 March 2025 £
Unrestricted funds					
General:					
General unrestricted fund	6,709	5,981	(3,948)	14,918	23,660
Anonymous	1,600	250	(1,850)	-	-
Total unrestricted funds	8,309	6,231	(5,798)	14,918	23,660
Restricted funds					
1ATP Appeal	3,551	-	(3,551)	-	-
Glasgow City Council	14,918	-	-	(14,918)	-
Total restricted funds	18,469	-	(3,551)	(14,918)	-
Total funds	26,778	6,231	(9,349)	-	23,660

14. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2026 £	2025 £
Travel	129	-

15. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure, except for those disclosed in the Transactions with Trustees note.

The Alexander Thomson Society
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

16. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

The Alexander Thomson Society
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2026

	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	1,975	279
Membership subscriptions	4,705	3,726
Gift aid	845	531
Building survey	-	623
Lectures, walks and talks	183	373
Books and royalties	41	28
Other income	-	387
Cards and Notelets	245	34
Journals	1,658	-
	<u>9,652</u>	<u>5,981</u>
Charitable Activities:		
Charitable activities		
Grants	-	250
	<u>-</u>	<u>250</u>
Investments		
Bank interest receivable	80	-
	<u>80</u>	<u>-</u>
	<u>9,732</u>	<u>6,231</u>
EXPENDITURE ON:		
Raising funds		
Sundries	1	-
	<u>1</u>	<u>-</u>
Charitable Activities:		
Charitable activities		
Leaflets	(292)	-
Cards and Notelet	(598)	-
Sponsors	-	(1,000)
Venue hire and catering	-	(352)
Walks, lectures and talks	(916)	(2,011)
Sundries	(18)	(40)
Exhibition	(1,047)	-
Research and archive costs	(2,311)	(2,055)
Web and hosting	(351)	(224)
Refund to donors	-	(729)
Journal costs	(2,656)	(1,081)
Building survey series	(589)	-
Insurance	(219)	(209)
Printing, postage and stationery	(2,065)	(985)
Depreciation of computer equipment	(26)	(33)

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The Alexander Thomson Society
Detailed Statement of Financial Activities (including Income and Expenditure Account) (continued)
For The Year Ended 31 March 2026

Trustees' expenses	(129)	-
Independent examiner's fees	(660)	(630)
	<u>(11,877)</u>	<u>(9,349)</u>
	<u>(11,876)</u>	<u>(9,349)</u>
NET EXPENDITURE	<u>(2,144)</u>	<u>(3,118)</u>