

*Scottish Charity No. SC042590*

# **Old Glasgow Club**

Financial Statements  
*Year Ended 31 March 2026*

# Old Glasgow Club

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## **Old Glasgow Club**

### **Charity information**

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#### **Trustees**

Mrs J McNae  
Mrs M Thom  
Mr C McCormick  
Mr S Little  
Mrs G MacKinnon  
Mrs S Crozer  
Mr B D Henderson  
Mr G McNae  
Mr K Benjamin  
Mr J Short

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#### **Address**

26 Queen's Drive  
Glasgow  
G42 8DD

#### **Scottish Charity Number**

SC042590

#### **Bankers**

##### **Bank of Scotland plc**

Glasgow Sauchiehall  
PO Box 1000  
BX2 1LB

#### **Independent Examiner**

Kristina Bowie

## Old Glasgow Club

### Report of the Trustees for the year ended 31 March 2026

The Trustees are pleased to present their report together with the financial statements of the organisation for the period ended 31 March 2026

#### Legal and Charitable Status

The Old Glasgow Club has existed as an unincorporated club since 1900. The Directors wished to enable the association to receive the benefits of charitable status and accordingly applied to OSCR as a Scottish Charity. This was granted on 14 September 2011 (Scottish Charity No. SC042590) and the directors of the club became trustees of the charity. The Charity is governed by its constitution.

#### Charitable Objectives

The objects of the club are the study and discussion of matters relating to the history of the City of Glasgow and the collecting of articles of local and historical interest by donation or purchase.

#### Administrative Structure

The management of the club is vested in a board of twelve directors.

#### Trustees

The Trustees who served from 1 April 2025 up to date of this report were as follows:-

Mrs J McNae, Mrs M Thom, Mr C McCormick, Mr S Little, Mr B D Henderson, Ms G MacKinnon, Mrs S Crozer, Mr G McNae, Mr K Benjamin and Mr J Short.

#### Appointment of Trustees

New Trustees are appointed as and when required by the Charity's needs. Appointment is through a process of criteria that has been agreed upon by the current Trustees. No set time limit of service is agreed for Trustees though the Trustees review their involvement annually. Mr Robin Muir, Ms C Fisher and Mr R Muir resigned as trustees on 31<sup>st</sup> March 2025. Mr J Short was appointed trustee on 1<sup>st</sup> April 2025.

#### Review of the Period

During the year under review, the club held monthly lectures from 1 April 2025 to 31st March 2026.

#### Financial Overview

The financial statements for the year are set out in pages 4 and 5. The Receipts and Payments Account on page 4 reflects an excess of receipts over payments of £205. The comparative figures are from 1<sup>st</sup> April 2024 to 31<sup>st</sup> March 2025.

#### Trustees' Responsibilities

The Trustees are required to prepare financial statements for each year which give a true and fair view of the state of affairs of the organisation as at the end of the year. In preparing the financial statements, the Trustees are required to select appropriate accounting policies and apply them consistently, and make judgements and estimates which are reasonable and prudent. The Trustees are responsible for maintaining adequate accounting records, for safeguarding the assets of the organisation, and for preventing and detecting fraud and other irregularities.

#### On behalf of the Trustees

.....Margaret Thom.....

Dated: 8th April 2026

## Old Glasgow Club

### Independent Examiner's Report to the Trustees for the Year Ended 31 March 2026

I report on the financial statements of the Trust for the year ended 31 March 2026 which are set out on pages 5 to 6.

#### Respective Responsibilities of Trustees and Independent Examiner

The Trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

#### Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the Trust and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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 financial statements.

#### Independent Examiner's Statement

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, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 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 financial statements to be reached.



Kristina Bowie  
Independent Examiner

Dated:

8/4/26

**The Old Glasgow Club**

**Receipts & Payments for the year ended 31 March 2026**

		2026		2025
	£	£	£	£
<b>Income</b>				
Subscriptions		2300		2,330
Visitors		387		448
Tea		149		161
Donations		30		0
Sundries		84		1,396
Merchandising		30		47
<b>Total Receipts</b>		<u>2,980</u>		<u>4,382</u>
<b>Expenditure</b>				
Rent	1472		1,390	
Speakers	230		180	
Tea	20		14	
Insurance	90		90	
Stationery/Printing	100		147	
Merchandise	0		0	
Microphone Hire	600		874	
Donation	100		100	
Sundries	163		1,393	
<b>Total Payments</b>		<u>2,775</u>		<u>4,188</u>
<b>Excess of receipts over payments / (payments over receipts)</b>		<u><u>205</u></u>		<u><u>194</u></u>

All funds are unrestricted.

**The Old Glasgow Club**  
**Statement of Balances as at 31 March 2026**

	<b>2026</b>	<b>2025</b>
	£	£
<b>Cash &amp; Bank Balances</b>		
Opening balance		
Current Account	8948.00	8754
Excess of (payments over receipts) / receipts over payments	205.00	194
Balance at 31 March 2026	<u>9,153</u>	<u>8,948</u>
<b>Investments</b>		
Premium Bond	<u>10</u>	<u>10</u>
<b>Heritage Assets</b>		
Chain	15,000	15,000
President's Chain	200	200
Silver Tray	400	400
	<u>15,600</u>	<u>15,600</u>

**Liabilities**

There were no liabilities or contingent liabilities at the year end.

**Trustees' remuneration and expenses**

The trustees received no remuneration or reimbursed expenses during the year (2026: nil).

**General Fund**

The General Fund encompasses all income and expenditure received for the objects of the charity without further specified purpose.

**Basis of accounting**

The financial statements have been prepared on the receipts and payments basis.

**On behalf of the trustees**

*Margaret Thom, Trustee and Treasurer*  
10th April 2026