

Receipts and Payments and Statement of Balances

The Kirk of The Greyfriars Foundation (Charity no: SC006644)

For the year ended 31 December 2025

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Reference and Administrative Information

**The Kirk of The Greyfriars Foundation (Charity no: SC006644)
For the year ended 31 December 2025**

Trustees

The trustees for the year were:

Lord Patrick Hodge

Catherine Alexander

Ivona Vickovic

Angus Tod

Gillian Couper

Carol Richardson

Address

Greyfriars Kirk

1 Greyfriars Place

Edinburgh

EH1 2QQ

Independent examiner

Malcolm Beveridge CA

13 Craigmount View

Edinburgh

EH12 8BS

Trustees' Report

The Kirk of The Greyfriars Foundation (Charity no: SC006644) For the year ended 31 December 2025

The Trustees present their report along with the receipts and payments account and statement of balances of the trust for the period ended 31 December 2025. These comply with the trust deed, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

Structure, Governance and Management

The Trust is an unincorporated trust, constituted under a trust deed established in 1957 and is a registered charity (charity number: SC006644).

Related Parties

Kirk staff provides administrative services to the Foundation for which no charge is made.

Recruitment and Appointment of Trustees

The Trustees in office appoint the Trustees where there is relevance to their experience and the charitable purpose of the Trust. They generally include the Minister of Greyfriars Kirk, members of the congregation and non-congregation members.

Objectives of the Trust

The Trust was re-invigorated as a Foundation in 2013 with the following objects:

- a) To support the care of the Kirk and its preservation for posterity.
- b) The adornment and furnishing of the Kirk.
- c) The safeguarding of the amenity of the Kirk and the beautifying of its surroundings.
- d) The encouragement of research into the history of the Kirk, and of the publication of suitable literature.
- e) The promotion of artistic and educational activities based within and around the Kirk.
- f) Generally, the support of any object connected with or incidental to the care and improvement of the Kirk whether the scope of the foregoing objects or otherwise, which shall have the approval of the Council of the Foundation.
- g) The collection of funds for any of the foregoing objects.

Activities of the Trust

The Foundation's principal objectives are the promotion of Greyfriars Kirk, fund-raising and disbursement of funds for the beautification of the Kirk and its immediate surroundings. During the year, the Foundation donated £3,901 to the Kirk to assist with the purchase of new tables within the fabric of the Kirk and in support of an Edinburgh World Heritage Trust project.

Trustees' Report (continued)

The Kirk of The Greyfriars Foundation (Charity no: SC006644)
For the year ended 31 December 2025

Reserves

The surplus reported for the year was £4,199 (2024: £6,812 deficit) which has been added to the general funds. As at 31 December 2025 the trustees held general funds of £33,820 (2024: £29,621). The trustees continue their policy of distributing the income of the Trust in the form of grants or donations.

Plans for the future

The Trustees plan to continue the activities of the Trust as outlined above, subject to sufficient funding. The Trust has approved further funding to the Kirk of up to £12,200 subject to the provision of appropriate receipts for the work undertaken.

Approved by the Trustees on 9th September 2026 and signed on their behalf



Catherine Alexander - Trustee

Independent Examiner's Report

The Kirk of The Greyfriars Foundation (Charity no: SC006644) For the year ended 31 December 2025

I report on the accounts of the trust for the year ended 31 December 2025 as set out on pages 6 to 7.

Respective responsibilities of the Trustees and the Independent Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity 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 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

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 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

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

Signature. *Malcolm R Beveridge*

Malcolm Beveridge CA
Relevant Professional Body: The Institute of Chartered Accountants of Scotland

9 SEPTEMBER 2026

Receipts and payment account

The Kirk of The Greyfriars Foundation (Charity no: SC006644)
For the year ended 31 December 2025

	2025 £	2024 £
Statement of Receipts and Payments		
Receipts		
Individual donations	250	200
Donation – Thomas Robertson Trust	7,880	7,150
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Total Receipts	8,130	7,350
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Payments		
Donation to Greyfriars Kirk – Edinburgh World Heritage Trust	1,000	-
Donation to Greyfriars Kirk – 14 folding round tables	2,901	-
Bank charges	30	
Donation to Greyfriars Kirk – additional CCTV installation	-	1,079
Donation to Greyfriars Kirk – additional external lighting	-	6,736
Donation to Greyfriars Kirk – other miscellaneous projects	-	5,947
Richard Frazer’s Newsletters to Book Editing Project	-	400
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Total Payments	3,931	14,162
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Total surplus/(deficit) for the year	4,199	(6,812)
	=====	=====

All funds are unrestricted.

Statement of Balances

The Kirk of The Greyfriars Foundation (Charity no: SC006644)
As at 31 December 2025

	31 Dec 2025 £	31 Dec 2024 £
Bank and cash in hand		
Current account	33,820	29,621
	-----	-----
Total bank and cash in hand	33,820	29,621
	=====	=====
Reserves		
Unrestricted funds		
As at 1 January 2025	29,621	36,433
Surplus/(deficit) for the year	4,199	(6,812)
	-----	-----
Total Reserves	33,820	29,621
	=====	=====

Liabilities

There were no liabilities at the year end.

The accounts were approved by the board of trustees on 9th September 2026 and signed on its behalf by:



Catherine Alexander - Trustee