Charity No. SC000262

The Residuary of St John Scotland

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31st October 2025

The Residuary of St John Scotland

Board, Advisers and Service Providers

Trustees:

Simon Mackintosh KStJ MA LLB WS	
Elizabeth Roads	Appointed Mar 2026
Tom Scott MStJ BSc	Appointed Oct 2025
Michael Cook KStJ	Retired Oct 2025
Lynn Cleal OBE CStJ	Retired Nov 2025

Bankers:
Royal Bank of Scotland
30 Nicolson Street
Edinburgh
EH8 9DL

Independent Examiner:
Dr Thomas Mitchell CA
CGPM Assurance
40 Gilmerton Place
Edinburgh
EH17 8TP

Registered Office:
St John House
21 St John Street
Edinburgh
EH8 8DG

Charity Registration No: Charity No. SC000262

The trustees present their annual report and financial statements of the Charity for the year ended 31st October 2025.

The Priory of Scotland of the Most Venerable Order of the Hospital of St John of Jerusalem was incorporated as St John Scotland a company limited by guarantee, registration number SC557034, charity registration number SC047485 with effect from 1st November 2017. All business, activities, assets and liabilities were transferred to the new legal entity on that date. The Charity was dormant from 1st November 2017.

The charity changed its name from The Priory of Scotland of the Most Venerable Order of the Hospital of St John of Jerusalem to The Residuary of St John Scotland with effect from 31st October 2018 reflecting the nature of the Charity's role following incorporation. For ease of reference, the entity is referred to hereafter as the Charity or the Residuary of St John Scotland. At the same time a provision was inserted into the constitution to enable commencement of the winding-up the Charity after 5 years with provision to extend the life of the Residuary of St John Scotland with the agreement of St John Scotland. A request by the trustees to extend this to 2027 was made to St John Scotland in September 2025 and approved. The agreed commencement date is now 31 December 2027.

The Charity will continue to operate for a period to ensure any residuary donations and legacies are collected effectively. The Charity will be deregistered with the Office of Scottish Charity Regulator in due course, with any remaining net assets donated to St John Scotland on deregistration.

The financial statements, comprising the report of the trustees, the financial statements (comprising the statement of financial activities and balance sheet) and the notes to the financial statements, have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Constitution of the charity and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard 102 applicable in the UK and Republic of Ireland published on 16 July 2014.

Charitable Objects and principal activities

The Residuary's objectives are:

1. The objects and purposes of the Charity shall be to promote the objects and purposes of St John Scotland.
2. The objects and purposes of St John Scotland are, the—
    a. Advancement of citizenship or community development—
        i. encouragement of all that makes for the spiritual and moral strengthening of mankind in accordance with the first great principle of the Order embodied in the Motto "Pro Fide";
        ii. recommendation to the Grand Prior of the award of Medals, Badges or Certificates of Honour for special services in the cause of humanity especially for saving or attempting to save life at imminent personal risk;
        iii. encouragement of research into the history of the Order in Scotland and the formation, by gift or otherwise, of a Library and Museum of objects connected with the history of the Order in Scotland;

  iv. maintenance of contact and the development of collaboration with kindred Establishments and Orders of St John.

b. The Relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage—

  i. provision, maintenance encouragement and promotion of all work of humanity and charity for the relief of persons in sickness, distress, suffering or danger, without distinction of race, class or creed and in the extension of the second great principle of the Order embodied in the Motto "Pro Utilitate Hominum";

  ii. the rendering of aid to the sick, wounded, disabled or suffering and the promotion of such permanent organisation during times of peace as may be at once available in times of civil emergencies or war, including the training and provision of technical reserves for the medical services of the Armed Forces or any Civil Defence Organisations.

c. The Advancement of health—

  i) provision of assistance in the maintenance and development of the St John Eye Hospital in Jerusalem and the clinics and research projects connected therewith.

Activities, achievements and performance

During the year to 31st October 2025 the charity was inactive.

Financial Review

There was little financial activity in the period. All income and expenditure in the period was unrestricted. A small number of oblations and subscriptions due to St John Scotland, totalling £388(2024: £541), were paid into the charity's bank account in error by their members. These cash receipts are being held pending reimbursement to St John Scotland.

Reserves policy

The trustees have considered the level of reserves required and have taken into account their current and future liabilities. The trustees aspire to maintain free reserves in unrestricted funds at a level which equates to approximately twelve months of unrestricted charitable expenditure. This equates to around £600; net free reserves are £1,749 (2024: £1,749).

Plans for the future

The Charity exists solely for the purpose of collecting residual donations and legacies that are unable to be legitimately collected by St John Scotland. These may include where a legacy specifically references the charity number of the Residuary, SC000262.

Investment policy and performance

The Charity at the balance sheet date, having regard to the liquidity requirements of the Charity, holds all surplus funds as cash on deposit.

Risk management

The principal risks faced by the Charity is cash flow funding to meet its obligations.

Structure, Governance and Management

Governing Document

The Charity is constituted and registered as a charity by the Office of the Scottish Charity Regulator (OSCR) under a constitutional document dated 2006 and revised, as noted above, during 2018. The Charity is governed by a Board of trustees.

Recruitment of new Trustees

Three trustees are appointed by virtue of their roles as Priory Executive Officers of St John Scotland. Trustees are recruited through a process of recommendation and comparison of their skills against the trustee skills matrix.

The Board tries to ensure the Trustees have a range of skills to offer, and where there are gaps, aims to co-opt Trustees who hold these skills.

Structure

The Board aims to meet at least once annually to continue to guide the future direction of the Charity, set policy, consider risk and oversee delivery of the organisation's objectives.

Key management personnel remuneration

The Trustees consider the Board of Trustees as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis. All trustees give of their time freely and no trustee remuneration was paid in the year. Details of trustee expenses and related party transactions are disclosed in note 6 to the financial statements.

Trustees are required to disclose all relevant interests and register them in a Register of Interests and in accordance with the charity's policy withdraw from decisions where a conflict of interest arises.

Reference and administrative details

The reference and administrative details of the charity are given on page 1.

Trustees' responsibilities in relation to the financial statements

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

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

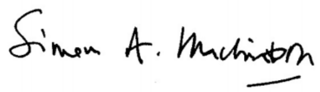
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations

2006 (as amended), and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Trustees Annual Report was approved by the trustees on 20th July 2026 and signed on their behalf by:



Simon Mackintosh KStJ MA LLB WS
Prior

Independent Examiner's Report to the Trustees of The Residuary of St John Scotland

For the year ended 31st October 2025

I report on the financial statements of the Charity for the year ended 31st October 2025 which are set out on pages 7 to 17.

This report is made to the Trustees of The Residuary of St John Scotland, as a body, in accordance with the terms of my engagement. My work has been undertaken to enable me to report my opinion as set out below and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Trustees of the St John Scotland, as a body, for my work or for this report.

Respective responsibilities of trustees and independent examiner

The Trustees of The Residuary of St John Scotland 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 (as amended). The Trustees of St John Scotland consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 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 of The Residuary of St John Scotland 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 in the financial statements.

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements:
   - to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
   - to prepare financial statements which accord with the accounting records and comply with Regulation 8 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 financial statements to be reached.

Thomas Mitchell

20th July 2026

Dr Thomas Mitchell CA
CGPM Assurance
Chartered Accountants & Independent Examiners
40 Gilmerton Place
Edinburgh
EH17 8TP

The Residuary of St John Scotland
Statement of Financial Activities
For the period ended 31st October 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income from:					
Donations and legacies	2	599		599	590
Total income		599		599	590
Expenditure on:					
Charitable activities	3				-
Administrative expenses	4	4		4	5
Governance costs	5	595		595	585
Total expenditure		599		599	590
Net (expenditure)/income		-	-	-	-
Other recognised gains/(losses)					
Net gain on investments		-	-	-	-
Net (expenditure)/income and movement in funds		-	-	-	-
Total funds at 1st November	13	1,749	-	1,749	1,749
Transfers of funds	13	-	-	-	-
Total funds at 31st October	13	1,749	-	1,749	1,749

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure in the year and the prior year was unrestricted.

All income and expenditure derive from continuing activities.

The notes on pages 9 to 17 form part of these financial statements.

The Residuary of St John Scotland
Balance Sheet
At 31st October 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Fixed assets					
Tangible assets		-	-	-	-
Current assets					
Debtors	9	595	-	595	-
Cash at Bank and in hand	10	3,356	-	3,356	2,973
Total Current Assets		3,951		3,951	2,973
Current liabilities					
Creditors falling due within one year	11	(2,202)	-	(2,202)	(1,224)
Total assets less current liabilities		1,749	-	1,749	1,749
Creditors					
Creditors falling due in more than one year		-	-	-	-
Net assets		1,749	-	1,749	1,749
Funds:					
Unrestricted funds	13	1,749	-	1,749	1,749
Restricted funds	13	-	-	-	-
Total funds		1,749	-	1,749	1,749

These financial statements were approved by the trustees on 20th July 2026 and signed on their behalf by:

Tom Scott MStJ BSc
Receiver General

The notes on pages 9 to 17 form part of these financial statements.

1. Basis of preparation and accounting policies

a) Basis of preparation of the financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with:

- United Kingdom Accounting Standards, including Financial Reporting Standard 102, 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' ("FRS 102") (United Kingdom Generally Accepted Accounting Practice);
- Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP - FRS 102 effective 1 January 2019);
- Update Bulletin 1 to the SORP published in February 2016;
- The Charities and Trustee Investment (Scotland) Act 2005; and
- The Charities Accounts (Scotland) Regulations 2006 (as amended).

The financial statements have been prepared in accordance with applicable accounting standards and the 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) - Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) and the Companies Act 2006. Advantage has been taken of the exemption permitted in section 1A of FRS102 not to prepare a Cash Flow Statement and accompanying notes.

The Residuary of St John 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 notes to these financial statements.

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires trustees to exercise their judgement in the process of applying the accounting policies. Use of available information and application of judgement are inherent in the formation of estimates. Actual outcomes in the future could differ from such estimates. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in note 3.

The principal accounting policies applied in the preparation of these financial statements are noted below. These policies have been applied consistently to all the years presented in dealing with items which are considered material in relation to the charity's financial statements unless otherwise stated.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

b) Going concern

At the time of approving these financial statements having regard to the financial statements for the year ended 31st October 2025 and financial forecasts of The Residuary of St John Scotland the trustees have a reasonable expectation that the charity has adequate resources to continue in existence for the foreseeable future.

1. Basis of preparation and accounting policies (continued)

c) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

d) Taxation

As the Residuary of St John Scotland is a registered charity no provision for taxation is necessary.

e) Incoming recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

The following specific policies are applied to particular categories of income:

- Donations and legacies consist of donations, subscriptions, offerings and legacies. Such income is included in full in the Statement of Financial Activities when receivable.

  Donations, are recognised when they have been communicated is received in writing with notification of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance 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 those conditions will be fulfilled in the reporting period.

  Legacy income is only recognised when entitlement to the legacy becomes legally enforceable, when there is reasonable certainty the legacy will be received, and the monetary value of the legacy can be measured with sufficient reliability.

- Incoming resources from charitable activities includes the sale of services as part of the direct charitable activities of the charity.

- Other trading activities includes fund raising events. Income is included when receivable and can be measured with reasonable certainty. As with many charities, individual members undertake certain events. In these cases, the amount received has been credited net of expenses.

- Investment income consists of income received from listed investments and the rent received from investment property.

- Gifts in kind and the value of services provided by volunteers are reflected in the financial statements at market value on the date of donation when such a value can be accurately measured.

- Interest on funds held on deposit is included upon notification of the interest paid or payable by the Bank.

1. Basis of preparation and accounting policies (continued)

f) Expenditure recognition

Expenditure is recognised on an accruals basis as a legal liability is incurred (except for those small committees that prepare their financial statements on a cash basis), payment of expenditure is recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure.

Cost of raising funds consists of the expenditure incurred in the operation of fund-raising events, in maintaining membership, in managing the listed investment portfolio and the costs of letting of charity properties.

Charitable activities comprise all expenditure incurred to meet the charitable objectives. Charitable grants are accounted for in the year which they are approved and, if they relate to more than one year the appropriate proportion is transferred to the disbursement fund. Governance costs include direct resources expanded in the general running of the charity and are included within charitable activities.

Grants offered subject to conditions which have been met at the year-end date are noted as committed grants and accrued as expenditure.

The charity is not VAT registered; accordingly, all costs are stated inclusive of VAT. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

- Costs of generating funds are those costs incurred in attracting voluntary income.
- Charitable activities include expenditure associated with the delivery of the charity's activities and include both the direct costs and support costs relating to these activities.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

g) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

h) Tangible fixed assets and depreciation

All assets costing more than £250 are capitalised and valued at historical cost.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

- Fixtures and fittings - 25% on cost

i) Allocation and apportionment of support costs

Support costs are allocated between the expenditure categories of the Statement of Financial Activities on a percentage basis designed to reflect the use of the resource. This allocation relates to staff costs and overheads as follows:

- Raising funds — 10%
- Charitable activities — 90%

1. Basis of preparation and accounting policies (continued)

j) Realised and unrealised gains and losses

All gains are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sale proceeds and opening mid-market value or purchase price if later. Unrealised gains and losses are calculated as the difference between the mid-market value at the year end and opening market value or purchase price if later.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered less any allowances for doubtful debts. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and cash in hand includes costs and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors and provisions

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

Accounts payable are classified as creditors falling due within one year if payment is due within one year or less. If not, they are presented as creditors falling due after one year.

n) Financial assets and liabilities

Financial instruments are recognised when the charity becomes a party to the contractual provisions of the instrument. Financial instruments are initially measured at transaction price and are classified as basic in accordance with Chapter 11 of FRS 102.

At the end of each reporting period, basic financial instruments are measured at amortised cost using the effective interest rate method.

Financial assets are derecognised when the contractual rights to the cash flows from the asset expire, or when the charity has transferred substantially all the risks and rewards of ownership. Financial liabilities are derecognised only once the liability has been extinguished through discharge, cancellation or expiry.

o) Realised gains and losses

All gains and losses are taken to the statement of financial activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

1. Basis of preparation and accounting policies (continued)

p) Fund accounting

Unrestricted general funds are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

q) Critical judgements and estimates

In preparing the financial statements the trustees make estimates and assumptions which affect reported results, financial position and disclosure of contingencies. Use of available information and application of judgement are inherent in the formation of the estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future may differ from such estimates.

Critical judgements are made in the application of income recognition accounting policies, and the timing of the recognition of income in accordance with the Charities SORP (FRS 102).

The only accounting judgement or significant estimate deemed to be required in preparing these accounts relates to the depreciation rates used. The trustees are satisfied that the rates used are appropriate for each class of asset.

r) Cash flow statement

As permitted by Charities SORP - FRS 102, advantage has been taken of the exemption available to smaller entities not to prepare a cash flow statement as the gross income is less than £500,000.

	2025 £	**2024 £)**
2. Donations and legacies		
Donations	599	590
	590	590

3. Expenditure on Charitable Activities 2025	**Direct Costs £**	**Donations made £**	**Support Costs[1] £**	**Total £**
St John Scotland	-	-	-	-
	-	-	-	-

Expenditure on Charitable Activities 2024	**Direct Costs £**	**Donations made £**	**Support Costs[1] £**	**Total £**
St John Scotland	-	-	-	-
	-	-	-	-

4. Expenditure on Administrative costs 2025

	Direct Costs £	Donations made £	Support Costs[1] £	Total £
Bank charges	4	-	-	4
	4	-	-	4

Expenditure on Administrative costs 2024

	Direct Costs £	Donations made £	Support Costs[1] £	Total £
Bank charges	5	-	-	5
	5	-	-	5

Basis of allocation of support costs	Raising Donations %	Charitable Activities %
Overheads	0	100
Governance	0	100

	2025 £	2024 £
5. Governance costs		
Independent examiners fee	595	585
	595	585

6. Trustees' expenses

The trustees give freely of their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £nil). No travel expenses were paid in the year (2024: £nil).

7. Employment costs

The charity does not employ any staff. All activity is undertaken on a voluntary basis. Key management personnel comprise the trustees who are not remunerated.

8. Independent Examiner's remuneration

Examiner's remuneration — examination fee	595	585

	2025 £	2024 £
9. Debtors: amounts falling due within one year		
Fees due and other repayments	595	-
	595	-
10. Cash at bank		
Bank accounts	3,356	2,973
	3,356	2,973
11. Creditors: amounts falling due within one year		
Creditors and accruals	1,180	585
Oblations collected on behalf of St John Scotland	1,022	639
	2,202	1,224

13. Movements in funds 2025	**Balance at 1st November 2024** **£**	**Income** **£**	**Expenditure** **£**	**Transfers Between Funds** **£**	**Balance at 31st October 2025** **£**
Unrestricted funds	1,749	599	(599)	-	1,749
Restricted funds	-	-	-	-	-
	1,749	599	(599)	-	1,749

	Balance at 1st November 2024 **£**	**Income** **£**	**Expenditure** **£**	**Transfers Between Funds** **£**	**Balance at 31st October 2024** **£**
Unrestricted funds	1,749	590	(590)	-	1,749
Restricted funds	-	-	-	-	-
	1,749	590	(590)	-	1,749

Purpose of unrestricted funds

General Funds — These funds consist of some funds held by the Chancery and those funds held by Area Committees. The purpose is to receive the normal income and pay the normal running expenses of the charity and areas.

14. Net Assets by Fund 2025

		Cash	Net Current liabilities	Total Funds
		£	£	£
Restricted funds	-	-	-	-
Unrestricted funds	-	3,356	(1,607)	1,749
	-	3,356	1,607	1,749

Net Assets by Fund 2024

		Cash	Net Current liabilities	Total Funds
		£	£	£
Restricted funds	-	-	-	-
Unrestricted funds	-	2,973	(1,224)	1,749
	-	2,973	(1,224)	1,749

On 31st October 2017 the Residuary transferred all activities to St John Scotland, a company limited by guarantee and registered charity. All charitable and business, assets, liabilities and resources were transferred from the Residuary to St John Scotland at 00:00am on 1st November 2017. The Residuary will remain in existence for a period of time to receive any income attributable to The Priory of Scotland of the Most Venerable Order of the Hospital of St John of Jerusalem which could not be legally collected by its incorporated successor, St John Scotland.

15. Other professional services provided by the Independent Examiner

In common with many other organisations of its size and nature, the charity uses its independent examiner to assist with the preparation of its statutory financial statements.

16. Prior year statement of financial activities

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Income from:				
Donations and legacies	2	590	-	590
Total income		590	-	590
Expenditure on:				
Charitable activities	3	-	-	-
Administrative expenses	4	5	-	5
Governance costs	5	585	-	585
Total expenditure		590	-	590
Net (expenditure)/income		-	-	-
Other recognised gains/(losses)				
Net gain on investments		-	-	-
Net (expenditure)/income and movement in funds		-	-	-
Total funds at 1st November	13	1,749	-	1,749
Transfers of funds	13	-	-	-
Total funds at 31st October	13	1,749	-	1,749