Scottish Charity Number SC028901

Report of the Trustees and

Unaudited Financial Statements

SOSJ Priory of the UK Charitable Trust

31 December 2025

SOSJ Priory of the UK Charitable Trust
Contents of the financial Statements
for the year ended 31 December 2025

Report of the Trustees and
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SOSJ Priory of the UK Charitable Trust
31 December 2025

The Trustees present their report with the financial statements of the charity for the year ended 31 December 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC028901

Charity's principal address
The Manse
Argyll Road
Kilcreggan
G3 6AX

Trustees as at date of approval of Report of the Trustees
Rev C Murdoch
B Fleming
Ruth Chappell Fleming
M Low

Independent Examiner
Stewart Accounting Services Limited
Alloa Business Centre
Whins Road
Alloa
FK10 3SA

Bankers
Royal Bank of Scotland
Abergare
Rhupoint
RHU Helensburgh
G84 8NF

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document
The organisation is a charitable trust governed by its constituton

Trustee recruitment and appointment
The trustees have the power to appoint additional trustees

OBJECTIVES AND ACTIVITIES

Charitable purposes
The prevention or relief of poverty
The advancement of education
The advancement of health
The advancement of community development

Summary of the main activities in relation to these objects
Hosting charity and investiture events
It makes grants,donations or gifts to any local or other charities
Grant donations to any public consonant with the objectives and purpose of the Trust

ACHIEVEMENTS AND PERFORMANCE

Summary of the main achievements of the charity during the financial period.
The income and expenditure for the year is set out in the receipts and payments account.
There are no intended changes to the way the trust acts in the foreseeable future.
There were no donations made in year

FINANCIAL REVIEW

Reserves policy
The present level of funding is adequate to support the continuation of the charitable activities to present levels and the trustees consider the financial position of the charity to be satisfactory.
It is the the Trustees' policy to hold in reserves approximately 6 months ordinary expenditure.

The trustees declare they have approved the Report of the Trustees above on 12 March 2026

Signed on behalf of the charity's trustees

………………………………………………..

Trustee: Ruth Chappel Fleming

Dated 28/04/2026

Report of the Trustees and
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SOSJ Priory of the UK Charitable Trust
31 December 2025

I report on the accounts for the year ended 31 December 2025 set out on pages four to six.

Respective responsibilities of trustees and 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. The charity's trustees 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 accounts as required under Section 44(1)© of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was 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 seeking explanations from you as 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:

Mark Stewart
Stewart Accounting Services Ltd
Alloa Business Centre
Whins Road
Alloa
FK10 3SA

Dated: 28/04/2026

SOSJ Priory of the UK Charitable Trust
Receipts and Payments
for the year ended 31 December 2025

Receipts	**2025**	**2024**
	£	**£**
Gift Aid Received	-	108
Donations Received	2,700	-
Oblations	3,482	1,650
Event Income	4,105	11,330
Bank Interest	189	239
Donation from SOSJ	-	-
Total Receipts	10,476	13,327

Payments

Event costs	12,524	9,000
Donations to external charities	3,000	-
Accountancy	900	900
General Expenses	504	90
Bank Charges	7	-
Deprecation	4	4
Portion of Oblations to Headquarters	1,200	1,018
Total Payments	18,139	11,012
Surplus/Deficit for year	(7,663)	2,315

SOSJ Priory of the UK Charitable Trust
Balance Sheet
as at 31 December 2025

	Notes		2025 £		2024 £
Fixed assets			14		18
			-		-
			14		18
Current assets					
Bank/building society balances		13,377		21,036	
Other current assets and prepayments		100		100	
		13,477		21,136	
Current liabilities					
Other liabilities and accruals		900		900	
		900		900	
Net current assets			12,577		20,236
Net assets			12,591		20,254
Unrestricted reserves					
Balance at start of period			20,254		17,938
Net Surplus/Deficit			(7,663)		2,316
			12,591		20,254

-

SOSJ Priory of the UK Charitable Trust
Notes to the Financial Statements
for the year ended 31 December 2025

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) '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 (FRS102) (effective 1 January 2015), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements have been prepared under the historical cost convention and on a Receipts and Payments basis in accordance with the Charities and Trustees Investment Scotland Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

STATUTORY INFORMATION

SOSJ Priory of the UK Charitable Trust is a charitable society registered in Scotland. The charity registration number and registered office address can be found in the legal and administrative details section of the Report of the Trustees.

The presentation currency of the financial statements is the Pound Sterling (£).

STATEMENT OF COMPLIANCE

There were no material departures from the Charities SORP (FRS102).

INCOME

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 amounts can be measured reliably.

EXPENDITURE

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 accrual basis and has been classified under headings that aggregate all costs 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.

The charity is not registered for VAT and therefore all expenditure is shown gross of any irrecoverable VAT.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

TAXATION

The charity is exempt from tax on its charitable activities.

Fund accounting

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

SOSJ Priory of the UK Charitable Trust
Notes to the Accounts
for the year ended 31 December 2025

1 FIXED ASSETS

	Flags & Stands	Clerical Stoles	Total
Cost	160	175	335
Depreciation			
Balance at 31/12/2025	151	166	317
Charge for year	2	2	4
Balance at 31/12/2025	153	168	321
WDV @ 31/12/2025	7	7	14
WDV @ 31/12/2024	9	9	18

2 DEBTORS

	46022	45657
Prepayments	100	100

3 CASH AT BANK

	46022	45657
Royal Bank of Scotland	13377	21035

4 CREDITORS

	46022	45657
	900	900

5 RESERVES

	46022	45657
Unrestricted Funds	12591	20254

SOSJ Priory of the UK Charitable Trust
Notes to the Accounts
for the year ended 31 December 2025

1 Flag Stands, Clerical Robes

	Flag Stands, Clerical Robes	Motor Vehicles	Spare	Total
	£	£	£	£
Cost				
At 1 January 2025	335	-	-	335
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 December 2025	335	-	-	335
Depreciation				
At 1 January 2025	317	-	-	317
Charge for the year	4	-	-	4
On disposals	-	-	-	-
At 31 December 2025	321	-	-	321
Net book value				
At 31 December 2025	14	-	-	14
At 31 December 2024	18	-	-	18