

STATEMENT of ACCOUNT
of the INTROMISSIONS of
A H F BARBOUR'S TRUST for the CHINA MISSION

From: 01 November 2024

To: 31 October 2025

2025

TRUSTEES:-

Mr Freeland Barbour
Dr Hugh Buchanan
Mr C S Kennedy W.S.
Dr Margaret Craig

LEI: 2138002BYJO1KFTRIC05

LINDSAYS LLP
LCK/AHF1/1

Inland Revenue Charity Number SC009221

A H F Barbour's Trust for the China Mission

Trustees' Report for the year ended 31 October 2025

The Trustees have pleasure in submitting their Report for the year ended 31 October 2025.

The Trust was established by Declaration of Trust by A H F Barbour and others dated 17, 18 and 25 June 1924 and registered in Books of Council & Session 28 June 1924.

The funds shall be held and administered by Trustees.

The objective of the Trust was to apply the Trust funds for the behoof of the Scottish Auxiliary of the China Mission in connection with the Presbyterian Church of England but in the event of any change in the administration of the China Mission, the Trustees were granted full powers in the altered circumstances to apply the Trust funds for behoof of Presbyterian Mission work in China as they in their sole discretion shall think fit.

Statutory regulations require the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Trust and of the surplus or deficit of the Trust for that period. In preparing those accounts, the Trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are responsible and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Trust will continue.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Trust and to enable them to ensure that the accounts comply with statutory regulations. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Grants have been made as detailed in the appendices.

The financial position of the Trust at present is as disclosed in the accounts.

The Trust is recognised as a charity by the Inland Revenue for taxation purposes. The Inland Revenue charity number is SC009221. There is therefore no liability to taxation on any of the Trust income or capital gains.

Approved by the Trustees and signed on their behalf by C S Kennedy.

.....  Trustee

..... 05/03/2026 Date

A H F Barbour Trust for China Mission

Abstract of Account for year to 31st October 2025

CAPITAL

Balance at credit of capital at 31st October 2024		570,783.91

		570,783.91
Deduct:		
	Loss on Revaluation of Investments	12,937.46
	Administration Expenses	125.00
	Agents' Fees	720.00

		13,782.46
Balance at credit of capital at 31st October 2025		557,001.45
of which, market value of Investments		557,478.55

Balance over-invested at 31st October 2025		(477.10)

REVENUE

Balance at credit of revenue at 31st October 2024		18,250.60
Investment Income		16,756.50

		35,007.10
Deduct:		
	Donations	18,000.00
	Agents' Fees	960.00

		18,960.00
Balance at credit of revenue at 31st October 2025		-----
		16,047.10

		15,570.00
Represented by:		
	Lindsays Funds	15,570.00
		=====

AHF Barbour Trust for the China Mission
Receipts & Payment Account for the year to 31 October 2025

	2025	2024
Receipts		
Investment Income	16,756.50	16,858.23
	-----	-----
	16,756.50	16,858.23
 Proceeds from sale of investments	 0.00	 0.00
	-----	-----
Total Receipts	16,756.50	16,858.23
 Payments		
Charitable Donations	18,000.00	16,700.00
Administration Expenses	125.00	145.00
Agent's Fees	1,680.00	1,500.00
	-----	-----
	19,805.00	18,345.00
 Purchase of Investments(inc equalisations)	 0.00	 0.00
	-----	-----
Total Payments	19,805.00	18,345.00
 Surplus / (deficit) for year	 (3,048.50)	 (1,486.77)

AHF Barbour Trust for the China Mission
Statement of Balances as at 31 October 2025

	2025	2024
<u>Investments</u>		
Opening balance	570,416.01	505,320.93
Purchases(inc equalisation)	0.00	0.00
Sales	0.00	0.00
Gain / (loss) on sales	0.00	0.00
Gain/Loss on Revaluation	(12,937.46)	65,095.08
	-----	-----
Market Value as at 31 October	557,478.55	570,416.01
	-----	-----
 <u>Bank and cash in hand</u>		
Opening balances		
Lindsays Funds	18,618.50	20,105.27
Rathbones	0.00	0.00
	-----	-----
	18,618.50	20,105.27
add: Surplus / (deficit)	(3,048.50)	(1,486.77)
	-----	-----
Closing balance	15,570.00	18,618.50
	-----	-----
 Represented by:		
Lindsays Funds	15,570.00	18,618.50
	-----	-----
	15,570.00	18,618.50
 All funds are unrestricted.		

Approved by the Trustees and signed on their behalf

Signed



Date

05/03/2026,

- STOCKS & SHARES -		<-----Book Values----->		Sales Proceeds	Profit/ (Loss)
	No. of shares	Opening	Purchases/ (Sales)		
Charities Ethical Investment Fund Inc Uts					
	185,350.45	570,416.01		570,416.01	
31/10/25 loss on revaluation				(12,937.46)	(12,937.46)
	185,350.45	570,416.01		557,478.55	(12,937.46)
Totals				557,478.55	(12,937.46)
				Loss on Revaluation	(12,937.46)

Appendices

Income

Investment Income (Tax Credit)

Charities Investment Fund COIF Investments

09-Nov-2024	Income Distribution	4,077.71
28-Feb-2025	Income Distribution	4,077.71
30-May-2024	Income Distribution	4,077.71
29-Aug-2025	Income Distribution	4,077.71

Lindsays Funds

03-Jan-2025	Payment in lieu of client gross interest due for the period between 04/02/22 and 31/12/24	151.96
31-Mar-2025	Payment in lieu of client gross interest due for the period between 04/02/22 and	158.72
01-Jul-2025	Payment in lieu of client gross interest due for the period between 04/02/22 and 30/06/25	59.34
02-Oct-2025	Payment in lieu of client gross interest due for the period between 04/02/22 and 30/09/25	75.64
		<hr/>
		16,756.50

Appendices

Revenue Payments

Payments to Beneficiaries

31-Mar-2025	Friends of the Church in China	1,000.00
31-Mar-2025	Scottish Churches China Group	17,000.00
		<u>18,000.00</u>

Agents Revenue Fees

31-Oct-2025	Fee for administration of the trust for year to date, applicable to revenue	800.00
31-Oct-2025	VAT at 20%	160.00
		<u>960.00</u>

Appendices

Capital Payments

Capital Administration Expenses

29-Nov-2024 Michael Marwick examination fee for 2024	125.00
	<u>125.00</u>

Agents Capital Fees

31-Oct-2025 Fee for administration of the trust for year to date, applicable to capital	600.00
31-Oct-2025 VAT at 20%	120.00
	<u>720.00</u>

NOTES

1. Income from investments and income tax repayments are credited to the income and expenditure account in the year in which they are received.
2. No Trustee received any remuneration during the year. (2024 none)
3. The investments are shown in the account at cost.

**Independent Examiner's Report to
the Trustees of
A H F Barbour's Trust for the China Mission**

I report on the accounts of the charity for the period ended 31 October 2025

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 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.

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.

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:

(a) to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and

(b) 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.

Michael Marwick
Independent Examiner
Retired Accountant
3/11 North Werber Park
Edinburgh
EH4 1SY



Date 11 February 2026