

Arthur Bell Of Langholm Trust

Scotland · Charity number SC011691

Details

Status	Active
Legal form	Trust (founding document is a deed of trust) (other than educational endowment)
Registered	1989-10-29
Register	View on the OSCR register

Contact

Address	Hillview Buccleuch Square Langholm Dumfries and Galloway DG13 0AW
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Activities

Activities: 'It makes grants, donations or gifts to organisations'

Purposes: 'the prevention or relief of poverty', 'the advancement of education', 'the advancement of religion', 'the advancement of the arts, heritage, culture or science', 'the advancement of public participation in sport', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended'

What the charity does: Provide financial support to individuals and organisations within the geographical reach. The charity has a particular focus on supporting older and younger individuals.

Beneficiaries: 'Children or young people', 'No specific group, or for the benefit of the community'

Objectives: The Trustees shall hold the Trust Fund and the income of it to pay and apply the same to or for the benefit of or in furtherance of: (a) the advancement of the Christian religion in Langholm and the Parishes of: (i) Langholm, Westerkirk, Ewes and Canonbie, all Dumfriesshire. and (ii) Newcastleton, Roxburghshire (hereinafter referred to as "said Parishes"). (b) the advancement of education by (i) founding, endowing and providing equipment for Schools, Colleges, other Centres of Learning and Libraries in Langholm and the said Parishes and (ii) providing financial and other support to residents of, and individuals and charitable institutions with a connection to, Langholm and the said Parishes for the provision of education, learning and training within Scotland and elsewhere. (c) the encouragement, support and promotion of the Arts in general and particularly the visual and performing Arts in Langholm and the said Parishes and organisations with the like purposes. (d) providing, or assisting in the provision and organisation of, facilities for recreation or other leisure time occupations, being facilities provided with the object of improving the conditions of life of, and available to, the community at large of Langholm and the said Parishes, including the provision of uniforms and equipment to properly and safely undertake such recreational or other leisure time occupations. (e) providing financial support and relieving poverty in Langholm and the said Parishes by making grants and

donations to individuals, local and community groups and other charitable institutions. (f) the advancement of public participation in sport for the benefit of the residents of Langholm and the said Parishes. and (g) such other similar charitable purposes or charitable institutions in Langholm and the said Parishes in such proportions and manner as the Trustees shall think fit.

Geography

- **Main operating location:** Dumfries And Galloway
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£34,553	£57,278	-	0
2024-04-05	£43,756	£44,112	-	0
2023-04-05	£32,465	£34,602	-	0
2022-04-05	£243,213	£27,430	-	0
2021-04-05	£216,266	£30,470	-	0

Arthur Bell Of Langholm Trust

Scotland - Charity number SC011691

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2025
FOR
THE ARTHUR BELL OF LANGHOLM TRUST**

JRW Hogg & Thorburn LLP
Chartered Accountants
19 Buccleuch Street
Hawick
Roxburghshire
TD9 0HL

THE ARTHUR BELL OF LANGHOLM TRUST

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THE ARTHUR BELL OF LANGHOLM TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2025

The trustees present their report with the financial statements of the charity for the year ended 5th April 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the Charity during the year were as follows:-

- a. the advancement of the Christian Religion in Langholm and the Parishes of Langholm, Westerkirk, Ewes and Canonbie, all Dumfriesshire; and Newcastleton, Roxburghshire (hereinafter referred to as 'said Parishes');
- b. the advancement of education by (i) founding, endowing and providing equipment for Schools, Colleges, other Centres of Learning and Libraries in Langholm and the said Parishes and (ii) providing financial and other support to residents of, and individuals and charitable institutions with a connection to, Langholm and the said Parishes for the provision of education, learning and training within Scotland and elsewhere;
- c. the encouragement, support and promotion of the Arts in general and particularly the visual and performing Arts in Langholm and the said Parishes, and organisations with the like purposes.
- d. providing or assisting in the provision and organisation of, facilities for recreation or other leisure time occupations, being facilities provided with the object of improving the conditions of life of, and available to, the community at large of Langholm and the said Parishes, including the provision of uniforms and equipment to properly and safely undertake such recreational or other leisure time occupations;
- e. Providing financial support and relieving poverty in Langholm and the said Parishes by making grants and donations to individuals, local and community groups and other Charitable institutions.
- f. the advancement of public participation in sport for the benefit of the residents of Langholm and the said Parishes; and
- g. such other similar charitable purposes or charitable institutions in Langholm and the said Parishes in such proportions and manner as the Trustees shall think fit.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the year the Charity fulfilled its objects by providing financial support by way of grants/donations to relevant activities in the Langholm area. These grants/donations are detailed in the Notes to the Accounts.

FINANCIAL REVIEW

Financial position

The Trust recorded a deficit on unrestricted funds of £9,178 (2024, Surplus £11,170) during the year under review and had unrestricted funds amounting to £83,619 as at 5th April 2025. The value of the endowment fund as at 5th April 2025 was £2,140,634.

Principal funding sources

The Trust's income is derived mainly from investment income. The investments are managed by professional investment advisors.

THE ARTHUR BELL OF LANGHOLM TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2025

FINANCIAL REVIEW

Investment policy and objectives

An investment of £270,000 was made with Evelyn in July 2024 using surplus funds previously held within the cash account.

The Trust uses 2 main advisors. Tilney Smith Williamson (now Evelyn) who now manage around 75% of the investment portfolio and have been instructed to adopt a total return strategy for the foreseeable future. The other investment advisors (Alan Steel Management) manage the remaining 25% and have also been instructed to adopt a total return strategy for the foreseeable future.

In April 2025 a further change was made the strategy with dividends within the Alan Steel Management portfolio being retained for reinvestment rather than transferred to the current account

The trustees may spend capital from the investments to support larger projects in due course but currently the dividend income from the Evelyn portfolio remains more than sufficient.

Reserves policy

The Trustees aim to maintain unrestricted funds in the form of bank deposits at a level that will cover normal unrestricted expenditure for a period of one year. Current unrestricted reserves are at a higher level as the trustees work towards identifying suitable organisations and individuals to support. These reserves are currently invested for longer term growth.

Designated Fund

The Trustees have recognized that the previous strategy of numerous smaller donations does not always allow us to make meaningful contributions to larger scale projects. As a result we have created a designated fund of £50,000 which will be used to make donations of a level that can have a material impact on such projects. This fund will be replenished and/or increased as required.

No projects are currently in the pipeline but the creation of this fund should allow us to move quickly when the need arises.

THE ARTHUR BELL OF LANGHOLM TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2025

FUTURE PLANS

Following the retirement of John Scott in 2022 the Trustees decided not to make a direct replacement but decided to appoint a second adviser. The Trustees will continue to review the composition of the board and its advisers to ensure it is broadly representative of the community that we support and allows us to identify those individuals and organisations that need the greatest assistance.

The parish of Newcastleton was added to the geographical scope of the Trust in 2023. A significant number of people from the area were employees of Arthur Bell Tweeds and the Trustees felt it was right that residents of that parish should be able to benefit from donations made by the Trust. One of the existing trustees is a resident of Newcastleton which should allow the Trust to identify where funding may be required. The Trust has made its first commitment to an organisation within Newcastleton and funding will be provided in the near future. We will continue to raise the profile of the Trust and look for suitable organisations and individuals within the Newcastleton area..

The Trust will continue to make regular donations to the organisations we have supported in the past so long as they satisfy the objects of the trust deed and our internal governance requirements. A number of local organisations have benefitted, and continue to benefit, from Wind Farm funding. As a result the number of requests from new organisations for funding from the Trust continues to be somewhat limited.

During the last three years the Trust has proactively entered in discussions with some of the organisations who have benefitted from funding in previous years to explore possibilities for longer term support of those organisations in larger ongoing and one-off activities and projects. This began to bear fruit during 2024 specifically with the support for an apprentice at one of the local charitable organisations and we have now provided support for a second apprentice for that organisation during 2024 and 2025. We are working on a more formal tie-in with the local theatre venue looking to support specific events particularly those with a focus on children and younger people. In addition we are looking to support one-off events related to Christmas and the local Common Riding festival.

Several years ago the Trust entered into a working arrangement with some of the other local trusts to identify how they could best work together and proactively identify the most appropriate beneficiaries of funding. This arrangement has now developed into formal quarterly meetings under the umbrella of "Funders Forum" which involves trustees from all the trusts and allows local organisations and individuals who require funding to obtain access to the group of Trusts all at the same time rather than have to make several individual enquiries/applications. The number of Trusts involved in the Forum has continued to grow over the past few years which has, in turn, increased the profile and the scope of the Forum. A lot of local organisations now view the Forum as the best initial route to obtaining funding for their activities as each Trust has its own preferred funding strategy allowing the Forum to cover virtually all activities and projects..

The Forum also allows the Arthur Bell of Langholm Trust to access the experience of all the Trustees involved and take a collaborative approach to funding in the community. The majority of funding requests now arise via the Funders Forum albeit there are still some funding requests made directly to the Trust. Langholm and the surrounding area has suffered, and continues to suffer, significant economic set-backs with particular impact on the younger population. The Trust continues to look to determine how it can use its resources to maximum effect.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

THE ARTHUR BELL OF LANGHOLM TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Trustees previously held 4 formal quarterly meetings per year which were also attended by an external adviser with significant knowledge of the charity sector and the local region. The adviser provides insight and also offers independent challenge to the Trustees discussions. A further adviser appointed in 2023 is a retired teacher and involved in a number of local organisations offering a further insight into groups requiring funding. The increasing role of the Funders Forum reduced the requirement for formal meetings purely of the Trustees and we now aim for a minimum of 2 meetings per year to be held when required.

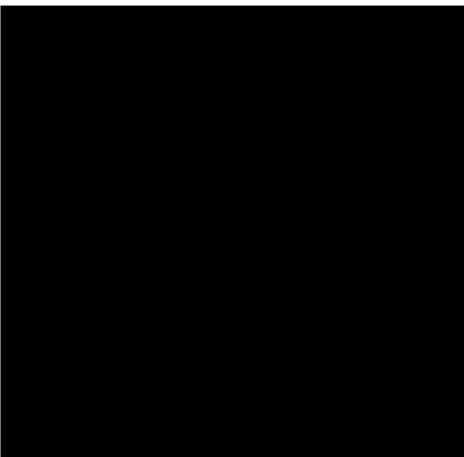
Induction and training of new trustees

New trustees are instructed by the existing trustees in the aims, structure, governance and financial administration of the Trust.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

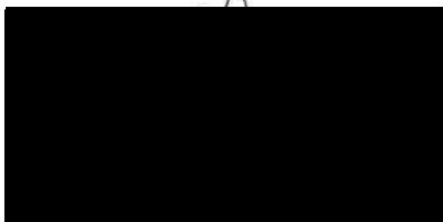
SC011691



Independent Examiner

JRW Hogg & Thorburn LLP
Chartered Accountants
19 Buccleuch Street
Hawick
Roxburghshire
TD9 0HL

Approved by order of the board of trustees on 25th November 2025 and signed on its behalf by:



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE ARTHUR BELL OF LANGHOLM TRUST**

I report on the accounts for the year ended 5th April 2025 set out on pages six to fifteen.

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 (as amended). 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)(c) 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.

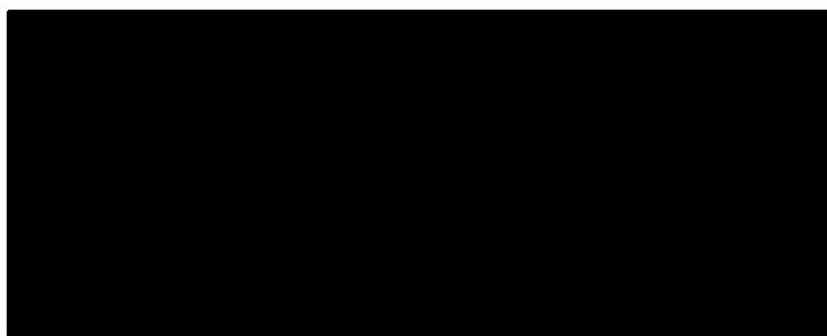
Independent examiner's statement

In connection with 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 to 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 accounts to be reached.



JRW Hogg & Thorburn LLP
Chartered Accountants
19 Buccleuch Street
Hawick
Roxburghshire
TD9 0HL

25th November 2025

THE ARTHUR BELL OF LANGHOLM TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5TH APRIL 2025**

	Notes	Unrestricted funds £	Endowment fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	-	-	4,347
Investment income	3	34,553	-	34,553	30,098
Other income	4	-	-	-	9,311
Total		<u>34,553</u>	<u>-</u>	<u>34,553</u>	<u>43,756</u>
EXPENDITURE ON					
Raising funds	5	-	13,547	13,547	11,526
Charitable activities	6				
Project grants		<u>43,731</u>	<u>-</u>	<u>43,731</u>	<u>32,586</u>
Total		<u>43,731</u>	<u>13,547</u>	<u>57,278</u>	<u>44,112</u>
Net gains/(losses) on investments		<u>-</u>	<u>(17,185)</u>	<u>(17,185)</u>	<u>121,469</u>
NET INCOME/(EXPENDITURE)		<u>(9,178)</u>	<u>(30,732)</u>	<u>(39,910)</u>	<u>121,113</u>
Transfers between funds	14	<u>(58,591)</u>	<u>58,591</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(67,769)</u>	<u>27,859</u>	<u>(39,910)</u>	<u>121,113</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>151,388</u>	<u>2,112,775</u>	<u>2,264,163</u>	<u>2,143,050</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>83,619</u></u>	<u><u>2,140,634</u></u>	<u><u>2,224,253</u></u>	<u><u>2,264,163</u></u>

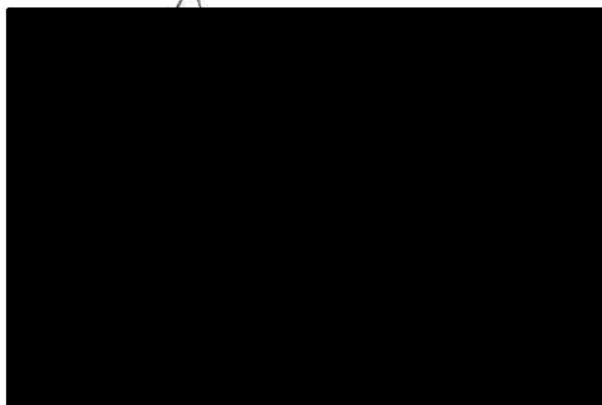
The notes form part of these financial statements

THE ARTHUR BELL OF LANGHOLM TRUST

BALANCE SHEET 5TH APRIL 2025

	Notes	Unrestricted funds £	Endowment fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Investments	11	-	2,140,634	2,140,634	1,912,380
CURRENT ASSETS					
Debtors	12	-	-	-	9,311
Cash at bank		86,499	-	86,499	343,672
		<u>86,499</u>	<u>-</u>	<u>86,499</u>	<u>352,983</u>
CREDITORS					
Amounts falling due within one year	13	(2,880)	-	(2,880)	(1,200)
NET CURRENT ASSETS		<u>83,619</u>	<u>-</u>	<u>83,619</u>	<u>351,783</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>83,619</u>	<u>2,140,634</u>	<u>2,224,253</u>	<u>2,264,163</u>
NET ASSETS		<u>83,619</u>	<u>2,140,634</u>	<u>2,224,253</u>	<u>2,264,163</u>
FUNDS	14				
Unrestricted funds				83,619	151,388
Endowment funds				2,140,634	2,112,775
TOTAL FUNDS				<u>2,224,253</u>	<u>2,264,163</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25th November 2025 and were signed on its behalf by:



THE ARTHUR BELL OF LANGHOLM TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at fair value.

Going concern

The trustees have considered the potential impact of ongoing worldwide events on the charity and are satisfied that the charity has sufficient cash reserves to meet all financial obligations for the foreseeable future. The Accounts have therefore been prepared on the going concern basis.

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 amount can be measured reliably.

For investment income, dividends from equities are accounted for on the ex-dividend date and all other investment income is credited in the period in which it is receivable.

Interest receivable on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

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 accruals basis and has been classified under headings that aggregate all cost 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.

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.

Raising funds

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, principally investment management costs.

Charitable activities

The direct charitable costs of the charity consist of grants and donations to groups and individuals who have applied to the Trustees for assistance.

Governance costs

Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

THE ARTHUR BELL OF LANGHOLM TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 5TH APRIL 2025

1. ACCOUNTING POLICIES - continued

Allocation and apportionment of costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. The charity identifies the costs which relate to its support functions and then identifies those which relate to the governance function. Having identified its governance costs, the remaining support costs together with governance are apportioned to the key charitable activities undertaken in the year.

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.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

Investments

Investments are shown at fair value. Any aggregate surplus or deficit arising from changes in fair value is transferred to the statement of financial activities.

Financial assets

Basic financial assets, including trade and other debtors and bank balances, are initially recognised at transaction price.

At the end of each reporting period financial assets measured at cost are assessed for evidence of impairment. Any impairment loss is recognised in the Statement of Financial Activities.

Financial assets are derecognised when the contractual rights to the cash flows from the asset expire or are settled.

Financial liabilities

Basic financial liabilities, including trade and other creditors, are initially recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. These are classed as current liabilities if payment is due within one year or less. If not they are presented as non-current liabilities.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

THE ARTHUR BELL OF LANGHOLM TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5TH APRIL 2025**

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Legacies	-	4,347
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Dividends	33,817	29,018
Deposit account interest	736	1,080
	<u> </u>	<u> </u>
	<u>34,553</u>	<u>30,098</u>

4. OTHER INCOME

	2025	2024
	£	£
Sale of paintings	-	9,311
	<u> </u>	<u> </u>

5. RAISING FUNDS

Investment management costs

	2025	2024
	£	£
Portfolio management	13,547	11,526
	<u> </u>	<u> </u>

6. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Project grants	42,051	1,680	43,731
	<u> </u>	<u> </u>	<u> </u>

THE ARTHUR BELL OF LANGHOLM TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 5TH APRIL 2025

7. GRANTS PAYABLE

	2025	2024
	£	£
Project grants	42,051	31,002

The total grants paid to institutions during the year was as follows:

	2025	2024
	£	£
Langholm Young Riders Club	2,275	-
Langholm Christmas Lights Committee	4,000	-
Xcel Youth Trust	-	2,000
Langholm Playcare	17,700	11,000
Westerkirk Parish Library	2,500	-
Langholm Town Band	-	200
Muckle Toon Media	5,000	-
Langholm Academy	1,465	290
Eskdale Pony Club	600	500
The Langholm Alliance	1,376	-
The Buccleuch Centre	-	3,700
Langholm Primary	350	1,237
New Town Bowling Club	-	725
Ewes Hall Committee	-	1,000
Creation Mill CIC	1,250	800
Westerkirk Library	-	1,100
Canonbie Flower Show	200	150
Community Cafe	-	2,000
Canonbie Primary School	-	400
Waterside Walk	-	2,400
Young Riders	-	1,000
Canonbie Primary School	525	500
Langholm Old Youth Bowling Club	-	1,000
Rotary Club	2,250	-
Eskdale Agricultural	750	-
The Buccleuch Centre	1,055	-
Langholm Community Centre	255	-
	41,551	30,002

Grants were also paid to individuals totalling £500 (2024, £1,000).

THE ARTHUR BELL OF LANGHOLM TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 5TH APRIL 2025

8. SUPPORT COSTS

		Governance costs
		£
Project grants		1,680
		<u> </u>

Support costs, included in the above, are as follows:

	2025	2024
	Project grants	Total activities
	£	£
Independent examiners fee	1,680	1,584
	<u> </u>	<u> </u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5th April 2025 nor for the year ended 5th April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5th April 2025 nor for the year ended 5th April 2024.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Endowment fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,347	-	4,347
Investment income	30,098	-	30,098
Other income	9,311	-	9,311
Total	<u>43,756</u>	<u>-</u>	<u>43,756</u>
EXPENDITURE ON			
Raising funds	-	11,526	11,526
Charitable activities			
Project grants	32,586	-	32,586
Total	<u>32,586</u>	<u>11,526</u>	<u>44,112</u>
Net gains on investments	-	121,469	121,469
NET INCOME	11,170	109,943	121,113

THE ARTHUR BELL OF LANGHOLM TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5TH APRIL 2025**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Endowment fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	140,218	2,002,832	2,143,050
TOTAL FUNDS CARRIED FORWARD	<u>151,388</u>	<u>2,112,775</u>	<u>2,264,163</u>

11. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 6th April 2024	1,912,380
Additions	446,714
Disposals	(201,275)
Revaluations	(17,185)
At 5th April 2025	2,140,634
NET BOOK VALUE	
At 5th April 2025	2,140,634
At 5th April 2024	<u>1,912,380</u>

There were no investment assets outside the UK.

Cost or valuation at 5th April 2025 is represented by:

	Listed investments £
Valuation in 2025	<u>2,140,634</u>

THE ARTHUR BELL OF LANGHOLM TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5TH APRIL 2025**

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	-	9,311
	<u> </u>	<u> </u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	2,880	1,200
	<u> </u>	<u> </u>

14. MOVEMENT IN FUNDS

	At 6.4.24	Net movement in funds	Transfers between funds	At 5.4.25
	£	£	£	£
Unrestricted funds				
General fund	151,388	(9,178)	(58,591)	83,619
Endowment funds				
Expendable endowment fund	2,112,775	(30,732)	58,591	2,140,634
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>2,264,163</u>	<u>(39,910)</u>	<u>-</u>	<u>2,224,253</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	34,553	(43,731)	-	(9,178)
Endowment funds				
Expendable endowment fund	-	(13,547)	(17,185)	(30,732)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>34,553</u>	<u>(57,278)</u>	<u>(17,185)</u>	<u>(39,910)</u>

THE ARTHUR BELL OF LANGHOLM TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5TH APRIL 2025**

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 6.4.23 £	Net movement in funds £	At 5.4.24 £
Unrestricted funds			
General fund	140,218	11,170	151,388
Endowment funds			
Expendable endowment fund	2,002,832	109,943	2,112,775
TOTAL FUNDS	<u>2,143,050</u>	<u>121,113</u>	<u>2,264,163</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	43,756	(32,586)	-	11,170
Endowment funds				
Expendable endowment fund	-	(11,526)	121,469	109,943
TOTAL FUNDS	<u>43,756</u>	<u>(44,112)</u>	<u>121,469</u>	<u>121,113</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5th April 2025.