

# James Campbell Buchanan Trust

Scotland · Charity number SC017689

## Details

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Status	Active
Legal form	Trust (founding document is a deed of trust) (other than educational endowment)
Registered	1963-04-18
Register	<a href="#">View on the OSCR register</a>

## Contact

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**Address** 179 Dalrymple Street  
Greenock  
Renfrewshire  
PA15 1BX

## Activities

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

**Purposes:** 'the prevention or relief of poverty', 'the advancement of citizenship or community development'

**What the charity does:** The charity was set up to help relieve poverty and does this by making payments to certain charities.

**Beneficiaries:** 'Other charities or voluntary bodies'

**Objectives:** The prevention and relief of poverty.

## Geography

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

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-12	£5,665	£9,060	-	0
2024-07-12	£5,740	£9,960	-	0
2023-07-12	£5,662	£7,860	-	0
2022-07-12	£5,218	£7,950	-	0
2021-07-12	£5,001	£9,310	-	0

**James Campbell Buchanan Trust**

Scotland - Charity number SC017689

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# Accounts

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**THE JAMES CAMPBELL BUCHANAN TRUST**

**ACCOUNT of CHARGE and DISCHARGE  
OF THE INTROMISSIONS OF WELSH WALKER C. A.  
WITH THE TRUST FUNDS**

**From: 13 July 2024**  
**To: 12 July 2025**

**Welsh Walker  
Chartered Accountants, Greenock**

**SCO17689**

**JAMES CAMPBELL BUCHANAN TRUST**  
Year ended 12 July 2025

**Report of the Trustees for the year ended 12 July 2025**

The Trustees present their report together with the financial statements for the year ended 12 July 2025.

**Constitution and Objects**

The James Campbell Buchanan Trust was established under Decree of Court of Session dated 12 July and extracted 30 October 1963 under the terms of a petition by the Trustees of the Buchanan Night Asylum, Greenock.

The sole object of the Trust is to make donations to charities out of the income of the Trust for use in the local community.

The charities supported are The Salvation Army, Little Sisters Of The Poor and Inverclyde Homeless Forum.

The Trust has been granted charitable status, for tax purposes, by H M Revenue & Customs.

**Achievements and Performance**

During the year, the Trust made payments totaling £4,500 to charities for use in the local community.

**Trustees**

Mrs T A Orr - Welsh Walker Ltd.  
C Brown - Patten & Prentice, Solicitors  
Provost D McKenzie  
Councillor F Brennan - resigned 12 June 2025  
Councillor I Hellyer - appointed 12 June 2025  
Councillor G Brooks  
Councillor J Daisley  
Councillor J Crowther  
Sheriff S Lynch

**Contact Address**

Welsh Walker C A  
179A Dalrymple Street  
Greenock  
PA15 1BX

**Trustee remuneration and expenses**

The Trustees did not receive any remuneration during the year. Mrs T A Orr is a partner in Welsh Walker, Chartered Accountants, who were remunerated as Treasurers and Secretaries.

**Approved by the Trustees and signed on their behalf.**

  
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T A Orr

**JAMES CAMPBELL BUCHANAN TRUST**  
**BALANCE SHEET**  
As at 12 July 2025

	<u>2025</u>	<u>2024</u>
	£	£
Quoted investments at cost	111808	114279
Market Value at 12/07/25 - £131,036		
Market Value at 12/07/24 - £132,155		
Balance due to/ by Stockbrokers	110	-550
	<u>111918</u>	<u>113729</u>
Cash at bank and in hand	1372	2390
	<u>113290</u>	<u>116119</u>
Creditors; amounts falling due within one year		
Accruals	<u>-2160</u>	<u>-2160</u>
	<u>111130</u>	<u>113959</u>
Funds		
Held on Capital Account	106890	4155
Held on Revenue Account	<u>4240</u>	<u>109804</u>
	<u>111130</u>	<u>113959</u>

Notes to the Accounts

- 1 The accounts are prepared under the historic cost convention.
- 2 The use of the funds is restricted in accordance with the terms of the trust deed.

Approved by the Trustees and signed on their behalf



T A Orr  
Trustee

**JAMES CAMPBELL BUCHANAN TRUST**  
**Year ended 12 July 2025**  
**Statement of Financial Activities.**

	<u>Total Funds</u> <u>2025</u>	<u>Total Funds</u> <u>2024</u> £
<b>Incoming resources</b>		
<b>Incoming resources from generated funds:</b>		
Investment income	5665	5740
	<u>5665</u>	<u>5740</u>
<b>Resources expended</b>		
Charitable donations	4500	5400
Governance costs	4660	4560
Chargeable to Capital £3480 (2024-£3480)	<u>9060</u>	<u>9960</u>
Chargeable to Revenue £1080 (2024-£1080)		
<b>Net (outgoing)/Incoming resources before other recognised gains and losses</b>	-3395	-4220
<b>Other recognised gains and (losses)</b>		
Gains on reconstructions and sale of investments	566	25
	<u>-2829</u>	<u>-4195</u>
<b>Reconciliation of funds</b>		
Balance at 13 July	<u>113959</u>	<u>118154</u>
Balance at 12 July	<u>111130</u>	<u>113959</u>
<b>Of which -</b>		
Held on Capital Account	106890	109804
Held on Revenue Account	<u>4240</u>	<u>4155</u>
	<u>111130</u>	<u>113959</u>

**INDEPENDENT AUDITORS REPORT TO THE TRUSTEES  
OF THE JAMES CAMPBELL BUCHANAN TRUST**

We have audited the statement of account of the James Campbell Buchanan Trust for the year ended 12th July 2025. An audit is required in terms of the Trust Deed.

**Respective Responsibilities of Trustees and Auditors**

The 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. It is our responsibility to audit the accounts as required under section 44 (1)(c) of the Act. We confirm we are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

**Scope of the Audit of the Financial Statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**Opinion on Financial Statements**

In our opinion the statements:

- give a true and fair view of the state of the charity's affairs as at 12th July 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

**Matters on Which We are Required to Report by Exception**

We have nothing to report in respect of the following matters where the Charity Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Reported by



**HENDERSON & COMPANY**  
— CHARTERED ACCOUNTANTS —  
STATUTORY AUDITOR

73 Union Street  
Greenock  
PA16 8BG

3rd December 2025