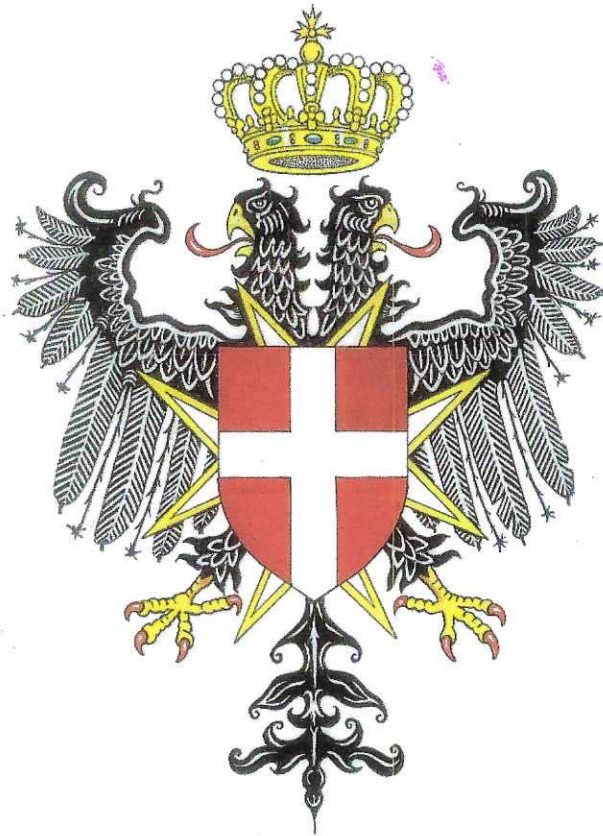


ORDER OF ST JOHN OF JERUSALEM KNIGHTS HOSPITALLER



OSJ PRIORY OF SCOTLAND TRUST

Scottish Registered Charity No. SC 038784

FINANCIAL STATEMENTS

FOR

YEAR ENDED 31 DECEMBER 2025

ORDER OF ST JOHN OF JERUSALEM KNIGHTS HOSPITALLER

OSJ PRIORY OF SCOTLAND TRUST

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ORDER OF ST JOHN OF JERUSALEM KNIGHTS HOSPITALLER

OSJ PRIORY OF SCOTLAND TRUST

Legal and administrative information for the year ended 31 December 2025

TRUSTEES:

HE Bailiff James G Wylie GCSJ MMSJ MSSJ - Chairman
HE Bailiff Glenn H Wales GCSJ MMSJ MSSJ - Treasurer
Chevalier Maurice V Taylor CBE GCSJ MMSJ MSSJ
Dame Rose Mary Harley OBE DJSJ MMSJ (appointed 5th September 2025)

CONTACT ADDRESS:

5 Ralston Road
Bearsden
Glasgow
G61 3SS

INDEPENDENT EXAMINER:

Nicola C L Johnstone BA(hons) CA
6 Kirklees Gardens
Glasgow
G12 0SG

BANKERS:

Virgin Money UK PLC
100 West Blackhall Street
Greenock
Inverclyde
PA15 1XR

ORDER OF ST JOHN OF JERUSALEM KNIGHTS HOSPITALLER

OSJ PRIORY OF SCOTLAND TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees submit their annual report and the independently examined financial statements for the year ended 31 December 2025.

The OSJ Priory of Scotland Trust is a Registered Charitable Unincorporated Association.
(*Scottish Registered Charity No. SC 038784*)

Objectives of the Trust

The essential objectives of the Trust are:

- To undertake works of Christian Charity
- To participate in an ecumenical manner in the furtherance of Christian ideals and principles
- To promote the relief of sickness, poverty and distress
- To provide aid for the provision of medical or other equipment.

Constitution

The Trust is a registered charity in Scotland and operates under the rules of its Deed of Trust dated 19 September 2007. Management of the Trust is the responsibility of the Trustees who are elected and co-opted under the Terms of the Deed of Trust.

The charity is organised to ensure that the Trustees meet and communicate regularly to manage its affairs.

Review of activities and future developments

The income and expenditure for the year are set out in the Receipts and Payments Account. There are no intended changes in the near future to the way in which the Trust operates.

Investment policy

Under the terms of the Trust Deed the Trustees are not limited on the particular types of non-cash investment that may be made. The Trustees have considered the most appropriate policy for investing funds and are satisfied with the present arrangements.

Reserves

The current level of unrestricted funds is adequate to support the continuation of the Trust's charitable activities at present levels and the Trustees consider the financial position of the charity to be satisfactory.

Trustees

The Trustees are as listed on page 1 and, unless otherwise stated, served throughout 2025.

The Trustees have the power to appoint additional Trustees.

Risk management

The Trustees actively review the major risks that the charity faces on a regular basis and believe that maintaining reserves at current levels will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which the charity faces and confirm they have established systems to mitigate any significant risks.

Funds raised and distributed during 2025

During 2025, the Trust raised £3,019.90 (2024: £2,909.31) and donated £3,400.00 (2024: £3,000) to charity as follows:

Donations	2025	2024
CHAS (Children's Hospices Across Scotland)	3,000	3,000
The Library of Innerpeffray	400	-
	-----	-----
	3,400	3,000
	=====	=====

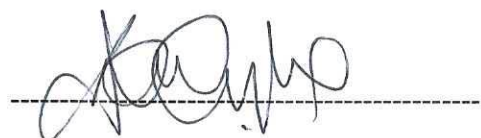
Trustee's responsibilities

Law applicable to charities in Scotland requires Trustees to prepare financial statements for each financial year, which give a true and fair view of the Trust's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- 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 Trust will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Trust and which enable them to ensure that the financial statements comply with the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. 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.

This report was approved by the Trustees on 10 February 2026 and signed on their behalf by:



HE Bailiff James G Wylie GCSJ MMSJ MSSJ
Chairman of the Board of Trustees

REPORT OF THE INDEPENDENT EXAMINER FOR THE YEAR ENDED 31 DECEMBER 2025

TO THE MEMBERS OF OSJ PRIORY OF SCOTLAND TRUST

(Registered Charity No. SC038784)

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) (d) (a) 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 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanation from the Trustees concerning 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 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 cause to believe that in any material respect the requirements
 - To keep accounting records in accordance with section 44 (a) (a) of the Charitable and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the 2006 Accounts Regulations
 - To prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave 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

Signed 

Date 12th March 2026

Nicola C L Johnstone BA(hons) CA
Independent Examiner

ORDER OF ST JOHN OF JERUSALEM KNIGHTS HOSPITALLER

OSJ PRIORY OF SCOTLAND TRUST

RECEIPTS AND PAYMENTS ACCOUNT FOR YEAR ENDED 31 DECEMBER 2025

	Unrestricted Funds 2025	Unrestricted Funds 2024
	£	£
Receipts		
Donations	3,019.90	2610.00
Gift Aid Tax Refund	-	299.31
	-----	-----
	3,019.90	2,909.31
Payments		
Donations to Charities	3,400.00	3,000.00
	-----	-----
Net movement of funds	-380.10	-90.69
Fund balance as at 1 January 2025	<u>500.96</u>	<u>591.65</u>
Fund balance as at 31 December 2025	<u><u>120.86</u></u>	<u><u>500.96</u></u>

ORDER OF ST JOHN OF JERUSALEM KNIGHTS HOSPITALLER

OSJ PRIORY OF SCOTLAND TRUST

BALANCE SHEET AS AT 31 DECEMBER 2025

	Notes	2025 £	2024 £
CURRENT ASSETS			
Cash at bank	2	120.86 -----	500.96 -----
NET ASSETS		120.86 =====	500.96 =====
FUNDS			
Unrestricted funds	3	120.86 =====	500.96 =====


The Financial Statements for the year ended 31 December 2025 were approved by the Trustees on 10 February 2026 and signed on their behalf by:

Signed



HE Bailiff James G Wylie GCSJ MMSJ MSSJ
Chairman

Signed



H E Bailiff Glenn H Wales GCSJ MMSJ MSSJ
Treasurer

ORDER OF ST JOHN OF JERUSALEM KNIGHTS HOSPITALLER

OSJ PRIORY OF SCOTLAND TRUST

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the Historical Cost Convention and on a Receipts and Payments basis.

2.	CASH AT BANK	2025 £	2024 £
	Virgin Money UK PLC	120.86 =====	500.96 =====
3.	UNRESTRICTED FUNDS	2025 £	2024 £
	General Fund	120.86 =====	500.96 =====