



ACCOUNTING SERVICES

Independent Examiner's Report to the Trustees of The Earl of Mansfield's Charitable Trust

I report on the accounts of the charity for the year ended 30 September 2025 which are set out on pages 1 to 6.

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 trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 2006 Accounts Regulations. 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.

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
 - 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.

Vicki Silvera
Chartered Accountant (ICAS)
Valley View
Lochend
Scotlandwell
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26th June 2026

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Earl of Mansfield's Charitable Trust

SC022187



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	10	2024		30	09	2025

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	2,578	-			2,578	95
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	2,365				2,365	2,463
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	-
					-	
A1 Sub total	4,943	-	-	-	4,943	2,558
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	12,912
A2 Sub total	-	-	-	-	-	12,912
Total receipts	4,943	-	-	-	4,943	15,470
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs	285				285	342
Payments relating directly to charitable activities	1,550				1,550	1,150
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	420				420	1,140
Preparation of annual accounts					-	-
Legal costs					-	-
Other	135				135	192
					-	
A3 Sub total	2,390	-	-	-	2,390	2,824
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	11,880
A4 Sub total	-	-	-	-	-	11,880
Total payments	2,390	-	-	-	2,390	14,704
Net receipts / (payments)	2,553	-	-	-	2,553	766
A5 Transfers to / (from) funds						
	-		-		-	
Surplus / (deficit) for year	2,553	-	-	-	2,553	766

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	9,073		-		9,073	8,306
	Surplus / (deficit) shown on receipts and payments account	2,553		-		2,553	766
	Transfer between funds	-		-			-
	Rounding					-	1
	Cash and bank balances at end of year	11,626	-	-	-	11,626	9,073
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	0	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	Shares and Unit Trusts	Expendable Endowment Fund	56,806	57,706
		-	56,806	57,706

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets			-	-	-
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				-
	Investment Management Fees	Unrestricted	86	-
	Independent Examiner's Fee	Unrestricted	420	420
		Total	506	420

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

	Mansfield	

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

To provide financial assistance or other aid to persons of a pensionable age who either worked or have been connected with one of the Estates or businesses of the Earl of Mansfield or his family as well as any widows or widowers of said persons. Also to provide the same assistance to any other pensionable aged person(s) (as deemed in need by the Trustee), who live in Scone, St. Martin's, Logiealmond, Kinnoull, Perth, Tibbermore, Moneydie, Redgorton and Methven.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Grants to persons of pensionable age	Individual	10	1,550
			1,550

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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Authority under which paid

£

C3b Trustee remuneration - details

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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Number of trustees

£

C4b Trustee expenses - details

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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Earl of Mansfield's Charitable Trust

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Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted Funds	Expendable Endowment Fund	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	2,578				2,578	95
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and	2,365				2,365	2,463
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	4,943	-	-	-	4,943	2,558
Receipts from asset & investment sales					0	
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments		-			-	-
Sub total	-	-	-	-	-	-
Total receipts	4,943	-	-	-	4,943	2,558
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs	285				285	342
Payments relating directly to charitable activities	1,550				1,550	1,150
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	420				420	1,140
Preparation of annual accounts					-	
Legal costs					-	-
Other	135				135	192
Sub total	2,390	-	-	-	2,390	2,824
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments		-			-	
Sub total	-	-	-	-	-	-
Total payments	2,390	-	-	-	2,390	2,824
Net receipts / (payments)	2,553	-	-	-	2,553	(266)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	2,553	-	-	-	2,553	(266)

Nature and purpose of funds

To provide financial assistance or other aid to persons of a pensionable age who either work or have been connected with one of the Estates or businesses of the Earl of Mansfield or his family as well as any widow or widows of said persons Also to provide the same assistance to any pensionable aged person(s) living in the Scone, St. Martin's Perth, Kinnoull, Tibbermore, Moneydie, Redgorton, Methven or Logiealmond area., who is deemed to be in need of aid or assistance.

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Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	-
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	-				-	-
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

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