

The Mingary Castle Preservation and Restoration Trust SCIO
Charity Number SC043705 HMRC Number ST00115

**Receipts and Payments Account for the Year Ended
31st December 2025**

	2025	2024
Receipts		
Voluntary Income		
Donations UK		
Gift Aid Tax Refund		
	<u>0.00</u>	<u>0.00</u>
Payments		
Grant Mingary Castle		
Administrative Expenses	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
Surplus/(Deficit) for the Year	<u>0.00</u>	<u>0.00</u>
Funds Brought forward 1.1.25	1,884.82	1,884.82
Funds carried forward 31.12.25	<u><u>1,884.82</u></u>	<u><u>1,884.82</u></u>

Balance Sheet as at 31st December 2025

Current Assets		
Cash at Bank	<u>1,884.82</u>	<u>1,884.82</u>
Funds		
Unrestricted Funds	<u><u>1,884.82</u></u>	<u><u>1,884.82</u></u>

The above accounts were approved by the Trustees and signed on their behalf by:



Date 18th January 2026

Notes to the Accounts for the year ended 31st December 2025

1 Basis of Accounting

These accounts have been prepared on a Receipts and Payments basis in accordance with The Charities & Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and Purpose of Funds

All funds held by the Charity are unrestricted and may be used at the discretion of the trustees in furtherance of the objects of the Charity

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Notes to the Accounts for the year ended 31st December 2025 Continued

3 Income & Expenditure

No income was received nor any expenditure incurred in 2025

4 Donated Facilities and Services

During the year the Charity has received free of charge administrative support from Ardnamurchan Estates Ltd

The Mingary Castle Preservation and Restoration Trust SCIO
Bank Transactions 2025

Balance Brought forward 1.1.25	1,884.82
Balance at 31.12.24	<u><u>1,884.82</u></u>

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
The Mingary Castle Preservation and Restoration Trust SCIO Number SC043705**

I report on the accounts of the Charity for the year ended 31st December 2025

Respective responsibilities of Trustees and Examiner

The Charities 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 2006 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 Examiners 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 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

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 to which in my opinion, attention should be drawn in order to obtain a proper understanding of the accounts to be reached

