

**WEMYSS CHARITABLE TRUST
BALANCE SHEET
YEAR ENDED 31 MAY 2025**

	31-May 2025 £	31-May 2024 £
Fixed Assets		
Heritable Property	476,738.57	476,738.57
Investment	284,645.23	222,220.75
Current Assets		
Dividend/ Interest		
Bank	21,108.84	60,586.00
	<u>21,108.84</u>	<u>60,586.00</u>
Other	0.00	0.00
	<u>21,108.84</u>	<u>60,586.00</u>
	<u>782,492.64</u>	<u>759,545.32</u>
Capital & Reserves		
Opening Balance Equity	759,545.32	673,468.53
Retained Earnings	<u>22,947.32</u>	<u>86,076.79</u>
	<u>782,492.64</u>	<u>759,545.32</u>
		0

OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts					v2	
Report to the trustees/members of		Wemyss Charitable Trust						
Registered charity number		SC 005789						
On the accounts of the charity for the period		Period start date			to	Period end date		
		Day	Month	Year		Day	Month	Year
		1st	June	2024		31st	May	2025
Set out on pages								
Respective responsibilities of trustees and examiner		<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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.</p>						
Basis of independent examiner's statement		<p>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 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 accounts.</p>						
Independent examiner's statement		<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> 1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> • 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 comply with Regulation 9 of the 2006 Accounts Regulations <p>have not been met, or</p> 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:	15 November 2025	
Name:								
Relevant professional qualification(s) or body (if any):		BACC ACMA (Chartered Institute of Management Accountants)						
Address:								

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose