LODGE CALLENDAR No. 588
BENEVOLENT FUND

Receipts and Payments Account
For The Year Ended 30th June 2026

Scottish Charity Number SC004081

LODGE CALLENDAR No. 588 BENEVOLENT FUND

Trustees' Report for the year ended 30th June 2026
Scottish Charity Number SC004081

Administrative Information

During the Financial Year Ended 30th June 2026 the Trustees of Lodge Callendar No.588 Benevolent Fund were as follows:

Alan Maxwell Buchanan	Master	
Scott Michael Ryan	Senior Warden	(Resigned 1 October 2025)
Jamie Stewart Finlay P.M.	Junior Warden	
John Richardson Galloway	Secretary	
Colin James Chalmers P.M.	Treasurer	
Andrew Ferguson	Almoner	

Objectives

Lodge Callendar No. 588 aims to generate funds to distribute in the following ways:

1. To support the funds of the Grand Lodge of Scotland, including their Benevolent Fund.
2. To support the funds of the Provincial Grand Lodge of Stirlingshire Benevolent Fund.
3. To extend Benevolence to the sick and needy Brethren and their widows within our Lodge.
4. To create funds to distribute to some of the lesser known Non-Masonic Charitable Organisations.

All monies raised are distributed in the year of generation.

Distribution

During the last year funds were disbursed to the following outlets:

1. The Grand Lodge of Scotland Benevolent Fund
2. Provincial Grand Lodge of Stirlingshire
3. Strathcarron Hospice
4. Poppy Scotland
5. Falkirk Childrens Panel

Accounts

These are attached.

The Trustees declare that they have approved the Trustees' Report above.

Approved on 3rd October 2026 and signed on behalf of the trustees by:-

Colin James Chalmers P.M.
Treasurer and Trustee

John Richardson Galloway
Secretary and Trustee

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts v2

Report to the trustees/members of

Charity name: **Lodge Callendar No.588 Benevolent Fund**

Registered charity number: **SC004081**

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	07	2025	**to**	30	06	2026

Set out on pages: 3 to 5 (remember to include the page numbers of additional sheets)

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

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, and
   - 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.

Signed: Fiona Deans **Date:** 27TH OCTOBER 2026

Name: Fiona Deans

Relevant professional qualification(s) or body (if any): FCCA

Address:
30 Mid Street
Bathgate
West Lothian
EH48 1PT

LODGE CALLENDAR No. 588 BENEVOLENT FUND

Receipts and payments accounts
for the year ended 30th June 2026

RECEIPTS	Note	Unrestricted funds £	Restricted Funds £	2025/26 Total funds £	2024/25 Total Funds £
Donations	1	1,750	-	1,750	100
Gross receipts from other charitable activities	2	-	721	721	315
Income from investments	3	10	-	10	15
TOTAL RECEIPTS		1,760	721	2,481	430
PAYMENTS					
Payments relating directly to charitable activities	4	(510)	(750)	(1,260)	(670)
TOTAL PAYMENTS		(510)	(750)	(1,260)	(670)
Net receipts/(payments)		1,250	(29)	1,221	(240)
Transfers between funds		(14)	14	-	-
Surplus/(deficit) for year		1,236	(15)	1,221	(240)

Statement of balances
for the year ended 30th June 2026

	Unrestricted funds £	Restricted Funds £	2025/26 Total funds £	2024/25 Total Funds £
Cash and bank balances at 1st July 2025	1,000	15	1,015	1,255
Surplus/(deficit) shown on receipts and payments account	1,236	(15)	1,221	(240)
Cash and bank balances at 30th June 2026	2,236	-	2,236	1,015

Approved on 3rd October 2026 and signed on behalf of the trustees by:-

Colin James Chalmers P.M.
Treasurer and Trustee

John Richardson Galloway
Secretary and Trustee

LODGE CALLENDAR No. 588 BENEVOLENT FUND

Notes to the accounts
for the year ended 30th June 2026

Note 1 Donations

	2025/26 Unrestricted funds £	2025/26 Restricted funds £	2024/25 Unrestricted funds £	2024/25 Restricted funds £
Transfer From Lodge Callendar No. 588 50/50 Fund	1,750	-	-	-
Prostate Scotland Donations	-	-	-	100
	1,750	-	-	100

Note 2 Gross receipts from other charitable activities

	2025/26 Unrestricted funds £	2025/26 Restricted funds £	2024/25 Unrestricted funds £	2024/25 Restricted funds £
Installation Collection - Transfer From General Fund	-	260	-	315
150th Celebration Collection	-	461	-	-
	-	721	-	315

Note 3 Investment income

	2025/26 Unrestricted funds £	2025/26 Restricted funds £	2024/25 Unrestricted funds £	2024/25 Restricted funds £
Bank interest received	10	-	15	-

Note 4 Payments relating directly to charitable activities

	2025/26 Unrestricted funds £	2025/26 Restricted funds £	2024/25 Unrestricted funds £	2024/25 Restricted funds £
Strathcarron Hospice	150	-	170	-
Poppy Scotland	100	-	100	-
Falkirk Childrens Panel	100	-	-	-
Prostate Scotland	-	-	-	100
Provincial Grand Lodge	160	-	-	-
Grand Lodge Benevolent Fund	-	750	-	300
	510	750	270	400

LODGE CALLENDAR No. 588 BENEVOLENT FUND

Notes to the accounts
for the year ended 30th June 2026

Note 5 Breakdown of funds

	At 1st July 2025	Incoming resources	Outgoing resources	Transfers between funds	At 30th June 2026
	£	£	£	£	£
Unrestricted funds	1,000	1,760	(510)	(14)	2,236
Restricted funds	15	721	(750)	14	-
	1,015	2,481	(1,260)	-	2,236

1. Unrestricted funds are funds which the trustees are free to use in accordance with the charitable objectives.

2. Restricted funds are held by the charity to meet the annual benevolence obligations to Grand Lodge and annual donations to other specific charitable organisations.

Note 6 Trustee remuneration and expenses

No remuneration was paid or expenses reimbursed to any of the charity's trustees during the period.