

Edinburgh Lodge of Journeymen Masons No 8 Benevolent Fund

SC016585



Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	July	2023		30	June	2024

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings	73,251				73,251	75,329
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	73,251	-	-	-	73,251	75,329
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	73,251	-	-	-	73,251	75,329
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	35,701				35,701	24,968
Grants and donations	7,300				7,300	4,000
Governance costs:					-	
Audit / independent examination	3,000				3,000	-
Preparation of annual accounts	-				-	
Legal costs	-				-	-
Other					-	
					-	
A3 Sub total	46,001	-	-	-	46,001	28,968
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	26,126				26,126	30,730
Purchase of investments					-	
A4 Sub total	26,126	-	-	-	26,126	30,730
Total payments	72,127	-	-	-	72,127	59,698
Net receipts / (payments)	1,124	-	-	-	1,124	15,631
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	1,124	-	-	-	1,124	15,631

Section C Notes to the Accounts

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

The income of the charity is solely from the rents obtained from the properties owned by the charity. The charity makes contributions to international, national or local disaster funds or emergency appeals, community projects, and other such good causes as the Grand lodge may approve.

C2 Grants and donations

Type of activity or project supported	Individual / Institution	Number of grants made	£
Donation	Prostate appeal	2	2,450
Donation	Poppy Scotland	1	100
Donation	Marie Curie	1	500
Donation	Maggies Edinburgh	1	2,000
Donation	Prospect Bank School	1	1,000
Donation	Breast Friends & Family	1	250
Donation	Royal Mile Primary School	1	1,000
		Total	7,300

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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C3b Trustee remuneration - details

Authority under which paid	£

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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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

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

C6 Other information

Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	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 £
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £		Total current period to nearest £	Total last period to nearest £
				-	
				-	
				-	
				-	
Total	-	-		-	-
	-	-		-	-

3 Gross receipts from other charitable activities

	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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	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 £
Caretaker and property manager					-	300
Gas and electric	6,849				6,849	6,625
Rates	3,227				3,227	-
Insurance	10,213				10,213	9,387
Honoraria	250				250	750
Repairs	8,220				8,220	2,684
Cleaning	1,310				1,310	1,676
Telephone and Alarm	3,031				3,031	2,907
Miscellaneous	2,568				2,568	600
Bank charges	33				33	39
					-	-
Total	35,701	-	-	-	35,701	24,968
	-	-	-	-	-	-

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

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
General fund						
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings	73,251				73,251	75,329
Gross receipts from other charitable activities					-	
Sub total	73,251	-	-	-	73,251	75,329
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	73,251	-	-	-	73,251	75,329
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	35,701				35,701	24,968
Grants and donations	7,300				7,300	4,000
Governance costs:					-	
Audit / independent examination	3,000				3,000	-
Preparation of annual accounts	-				-	
Legal costs	-				-	-
					-	
Sub total	46,001	-	-	-	46,001	28,968
Payments relating to asset and investment movements						
Purchases of fixed assets	26,126				26,126	30,730
Purchase of investments					-	
Sub total	26,126	-	-	-	26,126	30,730
Total payments	72,127	-	-	-	72,127	59,698
Net receipts / (payments)	1,124	-	-	-	1,124	15,631
Transfers to / (from) funds					-	
Surplus / (deficit) for year	1,124	-	-	-	1,124	15,631
Nature and purpose of funds						

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

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	1	July	2023	To	30	June	2024

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Edinburgh Lodge of Journeyman Masons No 8 Benevolent Fund
SC016585

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

Trust (founding document is a deed of trust)
For the regulation and administration of the Benevolent Fund (A), gifted to the Lodge of Journeymen Masons No 8, on the 14th of December 1904 in the Instrument of Dissolution and other properties subsequently gifted to the Fund.

Trustee recruitment and appointment

The Lodge Master, Secretary and Treasurer nominated and approved by the Lodge members at the Annual Nomination of all office bearers in October and installed in these offices on the 3rd Saturday in December each year.

Objectives and activities

Charitable purposes

To make contributions to international, national or local disaster funds or emergency appeals, community projects, and other such good causes as the Grand Lodge may approve.

Summary of the main activities in relation to these objects

The income of the charity is solely from the rents obtained from the properties owned by the Charity, and no fundraising activity is undertaken.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

Charitable donations of £7,300 (2023 - £4,000) were made in the year.

Financial review

Brief statement of the charity's policy on reserves

The trustees aim to maintain sufficient reserves to cover emergency repairs and general maintenance required to keep the buildings in good repair.

Details of any deficit

The charity recorded a surplus of £1,124 (2023 - £15,631) for the year.

Debt due to the bank is on course and it is planned to be cleared by February 2025. Doing this enables us to keep some reserves and still give small grants and maintain the buildings.

Donated facilities and services (if any)

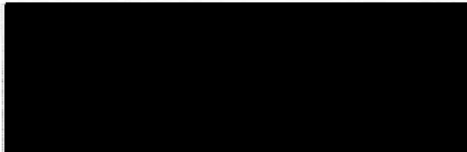

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)	Treasurer	
Date	7th JUNE 2025	

APPENDIX 3



		Independent examiner's report on the accounts v2						
Report to the trustees/members of		Edinburgh Lodge of Journeyman Masons No 8 Benevolent Fund						
Registered charity number		SC016585						
On the accounts of the charity for the period		Period start date				Period end date		
	Day	Month	Year		Day	Month	Year	
	1	July	2023	to	30	June	2024	
Set out on pages		(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. 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 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.						
Independent examiner's statement		In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]						
		<ol style="list-style-type: none"> 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> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 						
Signed:						Date:	16/06/2025	
Name:								
Relevant professional qualification(s) or body (if any):								
Address:								

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

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