

Lodge Roineach Mhor Downfield No 1308 Benevolent Fund

Scotland · Charity number SC005442

Details

| | |
|------------|---|
| Status | Active |
| Legal form | Other |
| Part of | Grand Lodge Of Scotland Annuity Benevolent & Charity Funds (SC001996) |
| Registered | 1976-05-26 |
| Register | View on the OSCR register |

Contact

Address 2 Duncan Street
Dundee
DD3 0JS

Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals','It makes grants, donations or gifts to organisations'

Purposes: 'the prevention or relief of poverty','the advancement of education','the advancement of health','the saving of lives'

What the charity does: provide donations to local children's charities, groups, individuals that request help by collections ,raffles, events ,sponsored events

Beneficiaries: 'Children or young people','Older People','People with disabilities or health problems','No specific group, or for the benefit of the community','Other charities or voluntary bodies'

Objectives: The Prevention and relife of poverty. The advancement of religion. Saving of lives. The advancement of health.

Geography

- **Main operating location:** Dundee City
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|--------|-------------|--------|-----------|
| 2025-10-31 | £8,212 | £8,138 | - | 0 |
| 2024-10-31 | £2,778 | £1,265 | - | 0 |
| 2023-10-31 | £5,130 | £5,519 | - | 0 |
| 2022-10-31 | £6,054 | £6,323 | - | 0 |
| 2021-10-31 | £1,574 | £4,480 | - | 0 |
| 2020-10-31 | £2,504 | £5,864 | - | 0 |

Lodge Roineach Mhor Downfield No 1308 Benevolent Fund

Scotland - Charity number SC005442

Accounts

MASONIC LODGE ROINEACH MHOR 1308

SC005442

STATEMENT OF ACCOUNTS

YEAR TO 31 OCTOBER 2025

DUNDEE

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Reference and Administration Details

The charity is registered as Lodge Roineach Mhor Benevolent Fund and is also known as Lodge Roineach Mhor 1308 Downfield.

The charity number is SC005442 and the parent Charity is the Grand Lodge of Scotland SC001996. The principal office and operating address of the charity is 2, Duncan Street, Downfield, Dundee, DD3 0JS.

Lodge Trustees and Office Bearers 2024-2025

| | |
|------------------------------------|--------------------------------|
| Right Worshipful Master (Trustee) | Douglas Austin McKenzie |
| Immediate Past Master | Ian Wishart I.P.M. |
| Substitute Master | Daniel Simpson P.M. |
| Depute Master | Alex McBride |
| Worshipful Senior Warden (Trustee) | Jim Kennedy P.M. |
| Worshipful Junior Warden (Trustee) | Steve Cook |
| Secretary (Trustee) | Bob Cook P.M. |
| Treasurer | Robert W. Wishart P.M. |
| Director of Ceremonies | Roddy J. Mathews P.M. |
| Almoner | Jim Kennedy P.M. |
| Senior Deacon | Mark Donegan |
| Junior Deacon | Philip Roger |
| Inside Guard | William Robb P.M. |
| Sword Bearer | Adam Roger |
| Outside Guard (Honorary Member) | Andy Shand P.M. 1192/H.M. 1308 |
| Bible Bearer | Kenny McFarlane |
| Chaplain | Vacant |

MASONIC LODGE ROINEACH MHOR 1308
SC005442
STATEMENT OF ACCOUNTS
YEAR TO 31 OCTOBER 2025

| | 2025 £ | 2024 £ |
|-------------------------------------|----------------------|----------------------|
| GENERAL FUND | | |
| Balance at start of year | <u>11561</u> | <u>11302</u> |
| Income | | |
| Initiation Fees | 70 | |
| Test fees (90%) | 509 | 527 |
| Collections | 1,099 | 1470 |
| Sales of ties, etc. | 127 | 47 |
| Raffles | 285 | 594 |
| Donations | | 61 |
| Mark fees | <u>80</u> | <u>80</u> |
| | <u>2,170</u> | <u>2779</u> |
| Expenditure | | |
| Grand Lodge | 585 | 480 |
| Provincial Grand Lodge | 71 | 73 |
| Accounts | 180 | 90 |
| Regalia | 160 | 322 |
| Donations | | 0 |
| Honoraria | 300 | 300 |
| Hospitality | 8 | |
| Bank Charges | 68 | |
| Steward | <u>120</u> | <u>-</u> |
| | <u>1492</u> | <u>1265</u> |
| Surplus / (Deficit) for Year | <u>677</u> | <u>1513</u> |
| (Deficit) on Hall Fund | <u>(3849)</u> | <u>(1880)</u> |
| (Deficit) on Benevolent Fund | <u>(453)</u> | <u>(1121)</u> |
| Building Fund | 0 | 100 |
| Net(Deficit) For The Year | <u>(3625)</u> | <u>(1388)</u> |
| Transfer From The Club | <u>3698</u> | <u>1747</u> |
| | 73 | 259 |
| Balance at October 2025 | <u>11634</u> | <u>11561</u> |

MASONIC LODGE ROINEACH MHOR 1308

SC005442

STATEMENT OF ACCOUNTS

YEAR TO 31 OCTOBER 2025

| | 2025 £ | 2024 £ |
|----------------------------------|----------------------|----------------------|
| Hall Fund | | |
| Hall lets | 1580 | 1745 |
| | <u>1580</u> | <u>1745</u> |
| Insurance | 1288 | 422 |
| Survey | 936 | 12 |
| Alarms | 578 | 372 |
| Water rates | 885 | 952 |
| Hallkeeper | 1350 | 1350 |
| Fire Alarms | 187 | 423 |
| wrong account | 150 | 95 |
| repairs | <u>56</u> | <u> </u> |
| | 5429 | 3626 |
| (Deficit) to General Fund | <u>(3849)</u> | <u>(1881)</u> |
| Benevolent Fund | | |
| Balance at start of year | | |
| Test fees (10%) | <u>57</u> | <u>59</u> |
| Installation collection | 207 | 117 |
| Cyclaton Donations etc | <u>500</u> | <u>-</u> |
| | <u>764</u> | <u>175</u> |
| EXPENDITURE | | |
| Grand Lodge Benevolent Fund | 207 | 250 |
| Masonic Homes | 0 | 116 |
| Appeals | 830 | 750 |
| Children with Lukaemia | 120 | 120 |
| Retired Masons | <u>60</u> | <u>60</u> |
| | <u>1217</u> | <u>1296</u> |
| Balance at 31st October 2025 | <u>(453)</u> | <u>(1121)</u> |
| Transferred to General Fund | <u>(453)</u> | <u>(1121)</u> |

MASONIC LODGE ROINEACH MHOR 1308

SC005442

**STATEMENT OF ACCOUNTS
YEAR TO 31 OCTOBER 2025**

| | 2025 | 2024 |
|----------------------------------|--------------|--------------|
| | £ | £ |
| Balance Sheet | | |
| Property -Cost | 2061 | 2061 |
| Bank of Scotland General Fund | 9573 | 9500 |
| | - | - |
| | <u>11634</u> | <u>11561</u> |
| represented by: | | |
| General Fund | 11634 | 11561 |
| | <u>11634</u> | <u>11561</u> |

DUNDEE

We hereby certify that we have examined the books, accounts and vouchers of the Treasurer of Lodge Roineach Mhor 1308 on the Roll of the Grand Lodge of Scotland for the Year ended 31 October 2025 and found them to be correctly stated and sufficiently vouched and instructed. We have examined Statements confirming the Bank Balances.

In our opinion, the foregoing Statement of Accounts is correctly stated and the relative Balance Sheet is properly drawn up as to exhibit a true and correct view of the position of the Lodge as at that date.

PAUL F. EYLES
CHARTERED ACCOUNTANT
22nd DECEMBER 2025

ROBERT D. G. COOK
SECRETARY

**ROINEACH MHOR 1308
SC005442
YEAR TO 31 OCTOBER 2025
BENEVOLENT ACCOUNT**

| Donations | £ |
|-------------------------|--------------------|
| Ataxia Fund | 500 |
| Sensory Service | 160 |
| Children With Luekaimia | 120 |
| Retired Masons | 60 |
| Splash For Cash | 50 |
| Grand Lodge | 207 |
| Unknown | <u>120</u> |
| Total | <u>1217</u> |

Trustees Report

Details on the financial overview and activities of the lodge are elaborated in the following sections. This document reflects transparency and adherence to the ethical and regulatory standards expected of the lodge.

Office Bearers and Trustees.

Structure Governance and Management

The Office Bearers are all elected by the members on a yearly basis in October.

And the Annual Installation takes place on the First Saturday in November.

The charity is governed by the Constitution and Laws of the Grand Lodge of Scotland.

Objectives and Activities

The objectives of the charity are to the relief of poverty by giving donations to worthy causes, advancement of education, advancement of health and saving of lives.

Achievements and performance

The hall continues to be utilized over the course of each month.

1 Spiritualist Church every second Sunday

4 Masonic Organisations

One every Monday

One on the First Tuesday of the month

One on the Second Wednesday of the month

One on the Third Wednesday of the month

Dundee District Drivers Association five Sunday meetings per year

Occasional Social events on Saturdays

Also, occasional groups requiring events for Prize Bingo, Fundraising, Kids Parties

The revenue gained from these groups has assisted in paying for the cleaning of the hall and uplifting the rubbish by Dundee City Council.

Financial Review

The structure of the fund is shared between the Benevolent Fund and the General Fund and a Hall Fund.

General Fund

The fund gained £677 over the course of the year. The largest expense was to the Grand Lodge of Scotland partly due to the increase in fees.

Benevolent fund

Donations made from the fund totalled £1217

A decrease in income this year produced an end of year decrease of £453 to the fund.

Hall Fund

The income from this decreased by £165 due to a fall in hall lets The expenditure amounted to £5429 There was a deficit this year of £3849, an increase due to the Insurance cost and survey completed during the year..

Forward Plans

Refurbishment of the ladies and Gents are to go ahead sometime before Christmas.

The roof will have to be inspected to detect the leaks.

Continued support to Grand Lodge for Scottish Masonic Homes.

Continued support to Children with Leukaemia.

Continued support to the Retired Masons.

The various outside groups that have used the premises in the past are declining for various reasons.eg old age, breakup of groups. The masonic groups are still attending in the usual manner.

Reserves

There is no reserves policy in place currently. No Trustee received any remuneration or reimbursement of expenses throughout the year.

Independent Examiners Report to the trustees of Lodge Roineach Mhor Downfield No.1308 Benevolent Fund, registered charity number SC005442.

I report on the accounts of the charity for the year ended 31st October 2025, set out on pages.3-6.

Respective Responsibilities of Trustee 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 Regulation10(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 explanation from the Trustees concerning 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 opinion on 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 the2005 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 _____

Independent Examiner

Paul F. Eyeles B.A.C.A.

Date 22ND DECEMBER 2025