

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	2024	to	30	June	2025
Set out on pages								(remember to include the page numbers of additional sheets)
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 [other than that disclosed on the attached page*]</p> <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> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 						
Signed:						Date:	17/02/2026	
Name:								
Relevant professional qualification(s) or body (if any):		MA (Hons) CA						
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

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
	1	July	2024		30	June

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	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	68,358				68,358	73,251
Gross receipts from other charitable activities	13,110				13,110	
					-	
A1 Sub total	81,468	-	-	-	81,468	73,251
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	81,468	-	-	-	81,468	73,251
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	39,405				39,405	35,701
Grants and donations	16,990				16,990	7,300
Governance costs:					-	
Audit / independent examination	3,120				3,120	3,000
Preparation of annual accounts	-				-	
Legal costs	1,840				1,840	-
Other					-	
					-	
A3 Sub total	61,355	-	-	-	61,355	46,001
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	17,406				17,406	26,126
Purchase of investments					-	
A4 Sub total	17,406	-	-	-	17,406	26,126
Total payments	78,761	-	-	-	78,761	72,127
Net receipts / (payments)	2,707	-	-	-	2,707	1,124
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	2,707	-	-	-	2,707	1,124

Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	60,459				60,459	59,335
	Surplus / (deficit) shown on receipts and payments account	2,707				2,707	1,124
						-	
						-	
	Cash and bank balances at end of year	63,166	-	-	-	63,166	60,459
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
	68,358			
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Heritable property	Unrestricted funds	212,005		212,005
	Rent insurance debtor	Unrestricted funds	3,650		
		Total	215,655	-	212,005

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Bank loan	Unrestricted funds	-	16,842
	Independent examination fee	Unrestricted funds	1,800	1,800
	Accounts Fee	Unrestricted funds	576	1,800
	Heat and light	Unrestricted funds	-	-
		Total	2,376	20,442

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

		11-1-26

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.

Type of activity or project supported	Individual / institution	Number of grants made	£
Donation	Prostate appeal	1	2,000
Donation	Poppy Scotland	1	100
Donation	Cancer card	1	500
Donation	Maggies Edinburgh	1	2,000
Donation	Prospect Bank School	1	750
Donation	Compass Therapy Support Community	1	1,000
Donation	Dean & Cauvin Trust Santa Stories Charity	1	140
Donation	Fight Against Cancer Edinburgh	1	10,500
		Total	16,990

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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Authority under which paid	£

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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	Number of trustees	£

[illegible]

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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	-	-	-	-	-	-
	reference error	-	-	-	reference error	-

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					-	
Gas and electric	5,348				5,348	6,849
Rates	1,614				1,614	3,227
Insurance	10,563				10,563	10,213
Honoraria	750				750	250
Repairs	14,607				14,607	8,220
Cleaning	1,536				1,536	1,310
Telephone and Alarm	3,090				3,090	3,031
Sportsmans Dinner	1,703				1,703	
Miscellaneous	155				155	2,568
Bank charges	40				40	33
					-	-
Total	39,405	-	-	-	39,405	35,701
	-	-	-	-	-	-

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	68,358				68,358	73,251
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Sub total	81,468	-	-	-	81,468	73,251
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	81,468	-	-	-	81,468	73,251
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
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Preparation of annual accounts	-				-	
Legal costs	1,840				1,840	-
Sub total	61,355	-	-	-	61,355	46,001
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Total payments	78,761	-	-	-	78,761	72,127
Net receipts / (payments)	2,707	-	-	-	2,707	1,124
Transfers to / (from) funds					-	-
Surplus / (deficit) for year	2,707	-	-	-	2,707	1,124
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						

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Trustees' Annual Report for the period

				Period start date		Period end date			
	Day	Month	Year		Day	Month	Year		
From	1	July	2024	To	30	June	2025		
Office of the Scottish Charity Regulator									

Reference and administration details

Charity name	Edinburgh Lodge of Journeyman Masons No 8 Benevolent Fund
Other names charity is known by	
Registered charity number	SC016585
Charity's principal address	

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		Master		Lodge Member
2		Secretary		Lodge Member
3		Treasurer		Lodge Member
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 3 rd 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

2

Achievements and performance

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

Charitable donations of £16,990 (2024 - £7,300) 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 £2,707 (2024 - £1,124) for the year.

Donated facilities and services (if any)

Debt due to the bank was repaid during the year.

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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)		
Date		