

The Provincial Grand Lodge of Ayrshire

Provincial Grand Master's Charity Fund

Trustees' Annual Report

and

Receipts and Payments Accounts

For the Year ended 30th June 2025

Registered Scottish Charity No: SC035803

Reference and Administrative Information

Charity Name: The Provincial Grand Lodge of Ayrshire
Provincial Grand Master's Charity Fund

Charity Registration Number: SC035803

Contact Address: Mr Neil Mitchell
43 Inchmurrin Drive
Wardneuk
Kilmarnock
KA3 2JD

Trustees

The Trustees serving at any time during the year and up to the date of signing of the accounts were as follows:

Right Worshipful Provincial Grand Master	James Bell	Appointed	25.03.23
Worshipful Provincial Grand Senior Warden	John O'Neill	Retired	31.10.25
	William Cuthbert	Appointed	31.10.25
Worshipful Provincial Grand Junior Warden	David Stevenson	Retired	31.10.25
	Murray Hunter	Appointed	31.10.25
Worshipful Provincial Grand Almoner	William Cuthbert	Retired	31.10.25
	Colin McCormick	Appointed	31.10.25
Worshipful Provincial Grand Secretary	Robert McMaster	Appointed	25.03.23
Provincial Grand Treasurer	Neil K Mitchell	Appointed	28.10.10

Structure, Governance and Management.

The Provincial Grand Master's Charity Fund is a charitable unincorporated association and the purposes and administration arrangements are set out in the Constitution document adopted on 30 June 2004.

Recruitment and Appointment of Trustees

All of the Association's Trustees are appointed or reappointed by the members at our annual general meeting, which is held in October each year.

Objectives and Activities

The purposes, as recorded in the constitution, are to relieve the needs, suffering and distress and promote the welfare of people in necessitous circumstances living in Ayrshire, in particular, children, the elderly and those suffering illness, with the object of improving their condition of life.

Achievements and Performance/Financial Review

Throughout the Year, various fund raising events were held including Golf competition, Quiz night Fishing competitions, Race Night, bowling competitions, Sponsored Walk, Bonus Ball Draw A Silent Auction, Raffles. Also sale of Visiting Passports, Badges and Tokens.

The amount raised from these events totaled £9169 with prizes and expenses of £569 to be deducted.

Donations of £2000.00 each were given to Ayrshire Hospice, W Kilbride out of school, Ardrossan Scout Group, Ardrossan Sea Cadets and £600 to Girvan RNLI.

Teddies for Loving Care to be given to children admitted to Ayr and Crosshouse Hospitals Accident and Emergency Depts. Continued to be a great success and raised £8794 against costs of £3967.

Reserves

The Provincial Grand Master's fund held unrestricted funds of £264,329 at the year end.

The Trustees consider the balance of £264,329 will enable the activities of the Fund to continue in the forthcoming year.

Approved by the Trustees and signed on their behalf.



James Bell
Right Worshipful Provincial Grand Master

25th February 2026

Independent Examiner's Report

to the Trustees of The Provincial Grand Lodge of Ayrshire Provincial Grand Master's Charity Fund

I report on the accounts of the Charity Fund for the Year ended 30 June 2025
which are set out on the preceding pages.

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 account 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 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

- 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 Regulationshave 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.



25th February 2026

Kevin Agnew FCCA

The Provincial Grand Lodge of Ayrshire Provincial Grand Master's Charity Fund
Receipts and Payments Account
For the Year ended 30th June 2025

SC035803

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
Receipts						
Donations	3	505			505	650
Legacies					0	0
Grants					0	0
Receipts from fundraising activities	4	18,363			18,363	15,863
Gross trading receipts					0	0
Income from investment					0	0
Rents from land and buildings					0	0
Gross receipts from other charitable activities					0	0
Total receipts		18,868	0	0	18,868	16,513
Payments						
Expenses for fundraising activities	6	2,369			2,369	375
Gross trading payments					0	0
Investment management costs					0	0
Payments relating directly to charitable activities					0	0
Grants and donations	5	8,600			8,600	2,850
Cost of Teddies for Loving Care		3,968			3,968	6,011
Governance costs:					0	0
		14,937	0	0	14,937	9,236
Payments relating to asset and investment movements						
		0			0	0
Total payments		0	0	0	0	0
Net receipts(payments)		3,931	0	0	3,931	7,277
Transfers		0			0	0
Surplus (deficit) for year		3,931	0	0	3,931	7,277

The Provincial Grand Lodge of Ayrshire Provincial Grand Master's Charity Fund
Statement of Balances
At 30th June 2025

SC035803

Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
Cash and Bank Balances					
Balances brought forward	35,398	0		35,398	28,121
Movement in year:					
Surplus (deficit) for year	3,931	0	0	3,931	7,277
Balances carried forward	39,329	0	0	39,329	35,398
			Cost	Market Value 2025	Market Value 2024
			£	£	£
Investments at Market Value					
Sterling Investments			225,000	278,294	271,096
	0	0	225,000	278,294	271,096

The accounts were approved by the Trustees of the Provincial Grand Lodge of Ayrshire Provincial
Grand Master's Charity Fund

25th February 2026

For and on behalf of The Provincial Grand Lodge of Ayrshire Provincial Grand Master's Charity Fund

Neil K Mitchell

Neil K Mitchell
Provincial Grand Treasurer

25th February 2026

1 Trustee Remuneration and Related Party Transactions

During the year no trustee received remuneration or reimbursement of expenses.

2 Movement in Funds

	At 1 July 2024 £	Receipts £	Payments £	Transfers £	At 30 June 2025 £
Unrestricted funds					
Provincial Grand Master's Charity Fund	35,398	18,868	14,937	0	39,329

The charity did not hold any restricted or endowment funds during the current or previous year.

3 Analysis of Donations

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
Donations from Lodges	505			505	650
	505	0	0	505	650

4 Analysis of Receipts from Fundraising activities

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
Golf competition	1,088			1,088	465
Sponsored walk	2,600			2,600	2,153
Quiz night	502			502	435
Fishing	610			610	452
Golf Raffle	1,185			1,185	0
Installation raffle	680			680	690
Bonus Ball Draw	200			200	0
Bowling	843			843	1,217
Race Night	1,166			1,166	132
Passports	45			45	120
Silent Auction	250			250	0
European Cup Draw	0			0	510
Table of Freemasonry	0			0	550
Prostate Scotland	400			400	0
Folk Night	0			0	330
	9,569			9,569	7,054
Teddies for Loving Care	6,098			6,098	7,460
Teddies for Loving Care Badges	2,696			2,696	1,349
	18,363			18,363	15,863

5 Analysis of Grants and Donations

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
Ayrshire Hospice	2000			2000	0
W. Kilbride out of school care	2000			2000	0
Ardrossan Sea Cadets	2000			2000	0
Ardrossan Scouts	2000			2000	0
Girvan RNLI	600			600	0
N.O.D.A	0			0	1,000
Crosshouse Kids Fund	0			0	1,000
Shelter	0			0	600
E.Ayrshire Provost Charity (MND)	0			0	250
Cost for Teddies for Loving Care	3,968			3,968	6,011
	12,568			12,568	8,861

6 Costs And Prizes

	2025	2025	2025	2025	2024
Indoor Bowling	0			0	160
Land O Burns Meals	394			394	0
Virtual Prize Draw	175			175	175
E.Ayrshire Council Licence	20			20	40
Event Branding(Gazebo)	1480			1480	0
Pop-Up Banners	300			300	0
	2369			2369	375