

East Lancashire Masonic Charity



Annual Report and Accounts
For the Year ended 31st December 2015



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CONTENTS

Introduction	Page 4
Reference and Administrative Details	Page 6
Structure, Governance and Management	Page 8
Objectives and Activities	Page 10
Activities of the Year	Page 10
Future Plans	Page 29
Financial Review and Results for the Year	Page 30
Statement of Trustees Responsibilities	Page 34
Audit Report	Page 36
Consolidated Statement of Financial Activities	Page 38
Charity Statement of Financial Activities	Page 39
Consolidated Balance Sheet and Charity Balance Sheet	Page 40
Notes to the Financial Statements	Page 41
List of Donations Given	Page 52
Benefits received from National Masonic Charities	Page 54



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INTRODUCTION FROM THE PRESIDENT

As the President of the Charity I am in the fortunate position to be involved in all aspects of the Charity and I continue to be encouraged by the positive attitude adopted by all the Officers in taking the Charity forward.

During the course of 2015, the Board sanctioned a major review across a number of areas within the Charity to ensure it was continuing to meet both the needs and objectives of the Freemasons and their dependents in East Lancashire and at the same time help in raising the profile of Freemasonry across the Province.

You will recall that, the Charity committed considerable funds annually during the course of the 2015 Festival for the Community Fund Committee. The Committee would consider applications for financial support from non-Masonic Charities from within the Province in an effort to raise the profile of Freemasonry with the added benefits of involving Freemasons in Community projects and hopefully encourage recruitment.

Recognising the significant positive impact the Community Fund Committee has had in this respect, the Board have committed to continuing with the work of the Committee on completion of the Festival under its new name of “The Grants Committee”, and broadening its operating guidelines to include all Charitable giving from the Province.

To complement this newly formed Committee and to oversee a clear Marketing, Communication and Fund Raising strategy across the Province we have also created “The Fund Raising Committee”, which will assist the Charity in securing a sound financial base into the immediate future.

The consolidation of the National Masonic Charities into one central organisation continues and is expected to complete in April 2016 under the name of “**Masonic Charitable Foundation**”. The Province continues to receive considerable support from the various Masonic Charities and this can be best highlighted by the £25,000 grant we received within days of the devastating floods in various districts within the Province at the end of 2015. These monies have made a considerable difference to many families within the affected areas.



Sir David Trippier
RD, JP, DL



At the AGM in September 2015 we saw Paul Rose retire as Chairman of the Charity and I want to recognise his tireless commitment to the Charity, having served as a Director for over the past 20 years. I know that Paul will continue to support the incoming Chairman – Chad Northcott.

In closing I wish to once again thank the Board, Chairman and Members of the Sub-Committees and our ladies in the Welfare Office for their continued efforts on behalf of the Charity, without their commitment our Charity could not provide this essential and important work.



**Sir David and Lady Ruth Trippier at Hewlett Court in September 2015
Celebrating the 100th Birthday of Annie Maden**



REFERENCE AND ADMINISTRATIVE DETAILS

The **East Lancashire Masonic Charity (ELMC)** is a Registered Charity (Registered Number 225151) constituted as a company limited by guarantee (Company Number 79735). It is the principal charity for Freemasons in the Masonic Province of East Lancashire.

BOARD OF DIRECTORS/TRUSTEES - * Non-Executive

President	Sir David Trippier *	
Deputy President	Derek N. Thornhill *	
Chairman	Paul M. A. Rose	(retired 21.09.2015)
	Chad A Northcott	(appointed 21.09.2015)
Hon. Secretary	Mark W. Davis	
Hon. Treasurer	Jonathan S. Brownson	
	Steven Barton	
	Michael Boden	
	Brian F. Sigsworth	(retired 21.09.2015)
	Ken Davies MBE	(appointed 21.09.2015)
	Brian J. Carter	
	Robert S. C. Mitchell *	
	William R. Waite *	
	Philip J. Price *	

The Board wishes to acknowledge the excellent work undertaken by Paul Rose and Brian Sigsworth who both carried out their duties as Chairman of their respective committees with tremendous leadership and commitment.

Sir David Trippier thanks and congratulates Paul Rose for over 20 years of service to the Board

Entertain-



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REGISTERED OFFICE:	Hewlett Court Newcombe Road, Ramsbottom, Bury, BL0 9XJ
AUDITORS:	Percy Westhead & Company Chartered Accountants and Statutory Auditors Greg's Buildings 1 Booth Street Manchester M2 4AD
BANKERS:	National Westminster Bank plc 11 Spring Gardens Manchester M60 2DB
INVESTMENT ADVISORS:	W H Ireland Ltd 11 St James's Square Manchester M2 6WH
SOLICITORS:	DWF Solicitors Scott Place 2 Hardman Street Manchester M3 3AA
MANAGEMENT:	
Director of Operations:	Mrs Julie Ward
Administrative Officer:	Mrs Karen Hall
Principal address:	East Lancashire Masonic Charity Hewlett Court, Newcombe Road, Ramsbottom, Bury, BL0 9XJ Tel: 01204 886552 Email: elmc@eastlancsmasons.org.uk Website: www.elmc.co.uk
SUBSIDIARY COMPANY:	The East Lancashire Masonic Hall Company Limited (a wholly owned Subsidiary of the ELMC)



STRUCTURE, GOVERNANCE AND MANAGEMENT

The ELMC was incorporated on the 13th January 1904. The Provincial Grand Master of the Masonic Province of East Lancashire is a non-Executive Director and President of the Charity. The Deputy Provincial Grand Master is also a non-Executive Director and the Deputy President. The business and affairs of the Charity are directed by the Board of Directors/Trustees in accordance with the Articles of Association, and managed on a day to day basis by the Operations Director, Julie Ward, and part-time Administrative Officer, Karen Hall.

Voting Members, known as Representative Members, are appointed by each Lodge and Chapter of the Masonic Province of East Lancashire. Any person may become an “Individual Member” of the ELMC at the discretion of the Board providing they make a contribution of at least £60 per annum. These Members are entitled to attend the Annual General Meeting and to receive a copy of the Annual Report, but at the AGM are not entitled to cast a vote.

THE BOARD OF DIRECTORS/TRUSTEES

The Board of the ELMC comprises:

The President who shall act in a non-Executive capacity

The Deputy President who shall act in a non-Executive capacity

The Chairman of the Charity

The Secretary of the Charity

The Treasurer of the Charity

The Chairman of the Benevolent Committee

The Chairman of the Community Fund Committee (renamed to The Grants Committee on 21/09/2015)

The Chairman of the Hewlett Court Advisory Committee

The Provincial Grand Almoner

The Provincial Grand Charity Steward

Three non-Executive Directors including the Chairman of the Museum Committee, with an option for a total of up to five non-Executive Directors.

The President, the Deputy President, the Provincial Grand Almoner and the Provincial Grand Charity Steward (who will also act as Chairman of the newly formed Fund Raising Committee) are all ex-officio Members of the Board, other Members are elected at each Annual General Meeting.



Induction and Training of Members of the Board:

Upon appointment or election to the Board new Members receive the following:

- 1 Information explaining the extent of the involvement required
- 2 A copy of the Memorandum and Articles of Association of the Company
- 3 Copies of the most recent Annual Report and Accounts/Statement of Trustees' responsibilities
- 4 An explanation of membership of the Board
- 5 Copy of the Charity Commissioner's Guide to the responsibilities of a Charity Trustee
- 6 Copies of the minutes of previous meetings of the Board

The Board appoints Sub-Committees, which are approved at the Annual General Meeting each year, to consider and make recommendations to it for the management of the Charity. The appointed Sub-Committees are:

The Committee of Benevolence consists of a representative of each of the Districts in the Masonic Province of East Lancashire together with other members nominated by the President or the Board. The role of the committee is to determine the provision of charitable assistance to needy Freemasons, their widows or other dependent relatives. The Committee of Benevolence operates two Sub-Committees – the Comforts Fund Committee and Young People's Committee. Much of the work of the Benevolence Committee is coordinated with the Freemasons' Grand Charity in London, to whom petitions are submitted for consideration.

Hewlett Court Advisory Committee whose responsibility is to offer professional support and guidance to the Director of Operations and Manager.

The Grants Committee supports non-Masonic charities and other good causes that are proposed by Lodges and Districts within the Province of East Lancashire. It also supports direct applications made to it by charities and good causes. It encourages the active involvement of Freemasons within their local communities.

The Fund Raising Committee has a responsibility to oversee a clear Marketing, Communication and Fund Raising strategy across the Province

The Investment Committee. The investment policy is to maximise the long term return on the Charity's Investment funds, subject to the risks normally associated with a balanced approach to portfolio management. The Charity does not restrict itself to any particular category of investment. The performance of the funds is measured against appropriate benchmark indices. The sub-committee monitors the Charity's investments at regular meetings with advice taken from W H Ireland Ltd, its Stockbroker.



OBJECTIVES AND ACTIVITIES

The Charity is the central vehicle for the delivery of Masonic charity and care on behalf of Freemasons in East Lancashire. It augments the charitable work of Freemasons in their Lodges and Districts by supporting those in need within the wider Masonic “family”, eligible projects which benefit local communities and other good causes.

The specific objectives for which the Charity is established are:

- 1 The relief of poverty by the provision help and assistance to needy Freemasons, or their widows or any other of their dependent relatives, living predominantly but not exclusively in East Lancashire.
- 2 The education of children of needy or deceased Masons.
- 3 To make grants in cash or kind for the purpose of relieving the immediate and pressing needs of Freemasons or their families who live predominantly, but not exclusively, in East Lancashire.
- 4 To provide help and assistance to other charitable and good causes for the general benefit of the public or communities situated predominately, but not exclusively, in the East Lancashire area.

The Trustees confirm that they have complied with the duty in section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission on public benefit.

ACTIVITIES OF THE YEAR

The core activity of this Charity, since its inception over one hundred years ago, has been to support and care for the less fortunate within our Masonic and the extended community. The number of beneficiaries supported by the Committee of Benevolence and the Welfare Office was 669 in this financial year. In addition to the time given freely by Almoners, Charity Stewards and many other committed Freemasons, the financial value of the grants and support to those beneficiaries in the year amounted to £456,627 of which £343,293 was received from the Freemasons Grand Charity, the Royal Masonic Trust for Girls and Boys and the Masonic Samaritan Fund.



The Grants Committee (Community Fund) is now well established and is giving financial support to projects in which Freemasons are actively involved, bringing benefits which improve the quality of life in local communities. Through its £30K per year allocation it continues to make grants to local charities and good causes where comparatively small contributions make a considerable difference. In 2015 the Fund received 25 applications and issued grants to 23 organisations totalling £31, 524.

In addition, The Freemasons Grand Charity has given grants to 9 hospices in the Province totalling £24,171.

Hewlett Court, the residential home owned and operated by the Charity, continues to provide a happy and caring environment for its residents with a capacity of a maximum of 44 residential places.

Julie Ward, Operations Director for ELMC and Hewlett Court, continues with the management of the day to day activity of the Charity from her base at Hewlett Court.

During the year the membership of the Board and its various committees has been considered and the governance of the constituent parts of the Charity has been kept under review. As reported in previous years we continue to monitor the governance of the Charity and risk management at all levels of the operation.

For an update on all ELMC activities, please visit our website. www.elmc.co.uk



twitter.com/e_l_m_c



facebook.com/eastlancashiremasoniccharity

**The Royal Manchester
Children's Hospital
receives a supply of
'Teddies for Loving Care'**



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THE COMMITTEE OF BENEVOLENCE

Steven Barton	Chairman
Charles B Ward	Deputy Chairman

Ex-Officio Members

Mark W Davis	ELMC Hon. Secretary
Brian J Carter	Provincial Grand Almoner
Ken Davies	Provincial Grand Charity Steward (replaced Brian Sigsworth Nov 2015)

DISTRICT REPRESENTATIVES

Peter D Whitnall	Bury (2007)
Brian Harrison	Bolton (2007)
James T Gartside	Rochdale (2009)
Brian W Powell	Ashton & Mossley (2010)
David J Halford	Oldham (2010)
Francis Salt	East Ribble (2012)
Paul Waring	Audenshaw (2013)
Alan Potts	Salford (2013)
Paul O'Carrol	Manchester Districts (2013)
Jeff Ward	Burnley and Pendle (2012)
Julie Ward	ELMC Director of Operations

The Committee of Benevolence (COB) meets on a regular monthly basis to consider petitions brought to them by Almoners and other concerned Brethren on behalf of Freemasons, their family and dependants who are thought to be in need, for either financial assistance or other types of support. Whilst financial assistance is the main area provided for, other requirements could be for decorating, repairs to their home, household appliances and special needs equipment to help improve the quality of life.

All petitions are considered first of all by COB and, where appropriate, are submitted to the Central Masonic Grant-Making Charities (which will combine to form the Masonic Charitable Foundation – MCF - in 2016) for further consideration. Due to the way in which Grand Charity now operates in London, all the different Charity organisations work together – Grand Charity, Masonic Samaritan Fund [MSF], Royal Masonic Trust for Girls and Boys [RMTGB] and Royal Masonic Benevolent Institution [RMBI].



In the last year the Grand Charity supported our beneficiaries with a sum of £109,460 and ELMC supported that by an additional sum of £16,958.

The total number of beneficiaries for 2015 was 669 comprising 90 Widows, 18 Brethren, 28 Married Couples, 3 Spinsters, 1 Bachelor, 63 Young People, 38 Residents of Hewlett Court and 428 Widows of Closed Lodges. It is this last figure which is getting larger by the month as more Lodges are forced to close.

During 2015 there were 28 New Petitions for financial support, 96 cases were reviewed and 1 was made a new beneficiary of the Charity.

Although the Committee meets once a month, we aim to react as quickly as possible to any petition and by regular liaison with the Provincial Almoner and Provincial Charity Steward and their teams, supported by Julie Ward and Karen Hall, will deal with all cases as urgently as they merit. We do have discretion to act on a case and have that decision discussed and ratified at our regular monthly meeting. Since the changes at London with the new MCF, we are finding that there are a few teething problems (partly due to new procedures and to new staff) but we are seeing a slightly quicker turnaround in case work. Our new Provincial Welfare Officers are going through detailed training about how state benefits can affect claims and what to look for when reviewing cases. This has meant that we are much better served by more detailed applications and better information gathering.

I have been Chairman since September 2013, having served on the committee for about 13 years, first as a District Almoner and then co-opted. I have been wonderfully supported by the team at Hewlett Court (Julie and Karen) and ably assisted by all of the District Almoners, the Mark Benevolence team, Brian Carter (your Provincial Almoner) and more recently the new Provincial Welfare team.

To all of the above I give my grateful thanks.

**Christmas Fair at Hewlett Court
2015**



COMFORTS FUND COMMITTEE

Charles B Ward	Chairman
Mark Davis	Vice Chairman
Ray Christian	
Dennis Gilmore	
Mahtarr Samba	
Julie Ward	ELMC Director of Operations

Spring Party

The Comforts Fund Committee organised this year's Spring Party at Middleton Masonic Hall on Wednesday 8th April 2015. The event was supported by the President of the ELMC, Sir David Trippier, and his wife, Lady Ruth, along with a number of Officers of the ELMC, Assistant Provincial Grand Masters and their partners.

WBro Charles Ward and his Committee members greeted 100 guests of the Charity. There were also a number of residents from Hewlett Court in attendance.

The afternoon commenced with a tea and biscuits reception followed by a three-course dinner. After dinner entertainment was provided by Besses Boys Band playing a variety of Big Band Music, Military Marches and some old favourites. The band members were all extremely talented and very entertaining.

During the evening the committee members and officers were able to circulate and chat amongst the guests. Each guest was presented with a gift to remember the evening. An excellent evening was enjoyed by all.

Besses Boys Band, who were awarded with a donation by the ELMC's Community Fund to purchase ELMC Logo'd sweatshirts for their 2015 Cornwall Tour.



Annual Holiday

The ELMC Comforts Fund Committee arranged for this year's Annual Holiday to take place on 23rd to 30th May 2015, once again, at the Clifton Park Hotel, St Anne's on Sea. This venue becomes more and more popular each year, resulting in fifty two widows and Brethren of the Province attending the holiday, along with the Comforts Fund Chairman, WBro Charles Ward, and Mrs Julie Ward.

The group departed from Hewlett Court where a tea/coffee reception was provided followed by a wonderful buffet lunch, prepared by our resident Cooks Melanie and Mariya. A glass of wine [or two] was also enjoyed prior to departure for St Anne's. It was such a wonderful atmosphere with both Residents and holiday attendees mixing together. During the week our guests enjoyed afternoon tea and a jewellery sale at the hotel which was gratefully received on a disappointing wet day! On Saturday 30 May we returned to Hewlett Court for a light lunch before saying our goodbyes until the next time we were to meet in September for the Autumn Outing. As always the food, facilities and staff at the hotel were fantastic. It was a wonderful week which benefits the Beneficiaries of the Charity in more ways than you can imagine. The Brethren of East Lancashire should be very proud of the work that they do to enable the Charity to fund such events.

Autumn Outing

The Comforts Fund Committee continued their yearly program of events with an Autumn Day Out, which took place on Thursday 17th September 2015. The day commenced at 9.30am where 46 guests, together with the Comforts Fund Committee Chairman and other Committee members, arrived at Hewlett Court for a tea and biscuits reception. The coach departed at around 10.15am for the Queen's Hotel, Llandudno for a three course lunch. The hotel provided an excellent lunch offering a choice of starters, a main course of Steak and Ale Pie or Grilled Plaice, a choice of desserts, tea or coffee and a glass of wine. Following dinner the Chairman gave the group the choice of shopping or a tour of the 'Home Front' Museum. The majority chose the shops as it turned out to be a lovely day. The Comforts Fund Committee aims to provide a 'special' day out which is enjoyed so much by all our Beneficiaries. Many of our guests just enjoy meeting up with old friends once again.



THE YOUNG PEOPLE'S COMMITTEE

Roger Tinker

Chairman

Dennis Heskett

Edward Smethurst

Paul Doran

Kenneth Hampson (retired 21/09/2015)

Richard Riley

Ian Johnson

Julie Ward

ELMC Director of Operations

The Committee organises events for Beneficiaries of the Royal Masonic Trust for Girls and Boys who have a Masonic connection in the Province of East Lancashire. The Beneficiaries who attend events normally reside in East Lancashire or a neighbouring Province. Currently there are 58 beneficiaries who live in an area that stretches from the Isle of Wight to Blackburn, and the Fylde Coast to Stockport. It is difficult to organise events that will interest all across a wide range of ages. Twenty-five are aged eighteen or over and in further education at university or vocational training. There are seven aged five or below and twenty-six aged between six and seventeen. When planning events, the Committee concentrates on seeking activities that will be of interest to the six to seventeen year olds who live in the Province or adjoining Provinces.

The events are looked upon by the Beneficiaries as opportunities to meet with friends, who they know have had similar experiences, and with whom they can share new activities and better times. The events also provide a platform where parents/guardians can meet others who have or are working through similar problems, and gain from their experience. The aims of the events are to create an opportunity to partake in new experiences, learn new skills and build confidence. However, the main aim of the committee is to have fun. During 2015 the Young Peoples' Committee hosted five events.

Ghost the Musical, 28th March 2015

On Saturday 28 March a seventeen strong group from the YPC were at Bury Met to see Courtney, one of our Beneficiaries, in her latest role, Molly, in Ghost the Musical. The production by the Youth Theatre Group of Prestwich Amateur Dramatic and Opera Society had the audience's attention from the opening bars to the final curtain call. All the cast showed strong singing, dance and acting



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ability. The actors taking the lead roles of Molly, Sam, Carl and Oda Mae all gave strong, confident performances. However, the YPC Group had to vote Courtney's portrayal of Molly as the best performance of the show. We are biased; her rendition of, "With You", and, "Nothing Stops Another Day", didn't leave many dry eyes in the audience. We all look forward to Molly's next appearance.

Chill Factor 9th April 2015

This was our sixth visit to the Chill Factore. During that time, we have seen a number of the Beneficiaries acquire and develop new skills, participating in a sport that they would not have been able to without the support of the ELMC. This year's event was attended by "TLC" and seventeen 'Young People'; a mix of those who had attended previously and novices. The mix of "experience" and "novices" was apparent in those eager to get started, and move their acquired skill to a higher level. The nervous excitement of the first timers in wondering how they would cope was tangible. After two hours on the snow, the group met at the climbing wall. It still surprises the group leaders how much energy the 'Young People' have in reserve, to engage in a series of climbs that increase in difficulty. The adventures on the snow and climbing wall develop large appetites. 'Nandos' is conveniently located next to the climbing wall. After everybody had eaten and their parents / guardians had arrived, all of the attendees said their goodbyes, expressing a desire to do it all again.



Imperial war Museum North and BBC Tour 28th May 2015

On Thursday 28th May sixteen young people and six parent / guardians joined two committee members at the Imperial War Museum North, Trafford Wharf Road, for a tour of the Museum. The striking Main Exhibition Space featured a timeline of the conflicts that Britain and the Commonwealth have been involved in since the First World War. The YPC were able to discover personal stories of those whose lives have been changed by war. The 'Timestack Exhibitions', where the museum staff bring out items for the visitors to handle and discuss, proved popular with our group, especially the opportunity to don body armour used in recent conflicts.

Following our visit to the IWMN it was a short walk over the bridge to our lunch venue, The Real China Buffet.



The Real China is close to the main reception area of the BBC, the meeting point for BBC Tours. Our guides for the day Jodie, Paul and Verity quickly briefed our group on the safety procedures for the tour and outlined the areas we would be visiting. The tour began with a look at a Radio Studio. Interest was shown by our group in the range of technical equipment used and the roles of the technicians, presenters and producers. Next was the sound stage used for producing Radio Drama. The Match of the Day studio created great interest from the group, especially how the holographic pictures of players are displayed and their images avoided by Gary Lineker on his walks. The illusions created by light and the placement of objects were also explained to show us how the Football Focus Studio is changed to create the Match of the Day Studio later in the day. The 'Studio Green Room' shattered our illusion of the comforts enjoyed by the presenters off screen; cramped and drab. The last part of the Tour gave our party the opportunity to be presenters on the 'Breakfast' couch; reading news items and presenting the weather forecast.



New Anderton Centre July 2015

Fourteen Young People accepted the invitation of the YPC to participate in a team building day at the New Anderton Centre. The New Anderton Centre is managed by Lancashire Outdoor Activities Initiative (LOAI,) an independent local charity. The centre has exclusive use of Lower Rivington reservoir for sailing, kayaking, wind-surfing, canoeing and raft-building. A mixture of water and land based challenges had been organised for the day at the centre.

After introduction to our assigned instructors, Adrian and Sarah, the group were divided into two teams and kitted out in wetsuits, floatation aids and helmets ready for the first challenge, 'rafting'. The rafting challenge involves building a raft from a range of available components, launching the raft, sailing to the centre of the reservoir and taking part in a series of races and a range of activities, including the teams standing on the raft. The exercise tests the sturdiness



of the rafts construction. One of our rafts began to disintegrate during the races, resulting in an early bath in the cold water. At the end of the rafting everybody had the opportunity to get wet, by doing a running jump from the end of the jetty. After a shower and packed lunch, it was onto the low ropes, crate stacking and tree climbing. Throughout the afternoon the groups learnt and developed team building skills and in many cases faced and overcame personal fears.

YPC Christmas Party 30th December 2015

In a poll carried out at the summer event, the Young People requested that we return to the Go-karting venue for the Christmas Party. On the 30th December seventeen Young People, accompanied by ten parents and five committee members, met at Prestige Karting, Colne. The venue hosts two activities, Go- karting and Laser Battle Arena. The afternoon was arranged so that each Young Person would have at least two sessions on the racetrack and two sessions in the Arena.



Each ten minute Go-karting session is frenetic. Contestants are tasked with achieving the fastest lap times in order to reach the Final. The karts have an identity chip to track times and positions that are constantly updated on the screen display. In between the karting rounds, the groups take turns in the Laser Battle Arena, to determine which of the participants can score most points by hitting the targets on their opponent's bodies.

The last event of the afternoon is the Karting Grand Final. The ten participants with the best lap times during the afternoon, battle it out for the honour of being the overall champion. After the awarding of the prizes everybody travelled the short distance to Carlo's Restaurant for the Christmas Party. During the meal we were entertained and amazed by the sleight of hand and mystifying illusions created by WBro Peter Dean, Sunnyhurst Lodge 4631, and his colleague, Donald Monk.

There was one low point during the year when we heard of the sudden death of Angie Pickering. Many of the Beneficiaries had known Angie through her support of our group during Nigel's eleven years of service to the YPC.



THE COMMUNITY FUND COMMITTEE (GRANT MAKING COMMITTEE)

Chad Northcott	Chairman	
Sir David Trippier	Provincial Grand Master	
Derek Thornhill	Deputy Provincial Grand Master	
Brian J Carter	Provincial Grand Almoner	
Brian F Sigsworth	Provincial Grand Charity Steward	(retired 19.11.15)
Ken Davies MBE	Provincial Grand Charity Steward	(appointed 19.11.15)
Peter Faulkner		
David Lightbown		
Gerry Russell	Communications Liaison Officer	
Mark W. Davis	ELMC Honorary Secretary	
Karen Hall	Secretary	

The Community Fund considered 37 applications for funding during 2015; 23 grants were approved totalling £31,524 in total. This was an increase of 4 applications over the previous year (when £35,005 was dispersed). There is ongoing engagement with our local communities across the Province and we expect this to increase, with greater use of the fund as we approach the tercentenary of Freemasonry in 2017. From its launch in 2006 the Fund has approved grants to a total of £344,819.57. The Community Fund continues to support the Teddies for Loving Care Initiative across the Province, providing teddies to help calm anxious children in A&E units and Family Courts.

The Committee has a stable and experienced membership. During 2015 the ELMC post Festival 'Forward Strategy', was approved by the Board of the ELMC and the Community Fund was rebranded as the ELMC Grants Committee; its remit to consider all applications for non-Masonic support and financial assistance, and seeking approval from the Board for any approved Grants in excess of £5,000. The criteria used for approval of awards are wider arranging than hitherto, sitting comfortably within the definitions of charitable causes defined by the Charity Commission. The transition from Community Fund Committee to Grants Committee occurred during the latter part of 2015.

A complete list of approved Grants is displayed on the ELMC website. Supported initiatives are regularly communicated on social media channels and well reported in the Media, by both the Freemasons and the good causes and charities we support. We continue to audit the recipients of approved Grants to ensure our funds are utilised for the purpose they have been given, and to obtain further publicity, both for the good of Freemasonry and the Charity. The role of the ELMC Grants Committee and its



donations cannot be understated, in positively publicising both the Charity and Freemasonry in our local area. We aim to assist in raising our profile amongst the public, portraying a constructive image and positively change perceptions and the understanding of Freemasonry.



Some of the work of the Community Fund: Genesis Breast Cancer Prevention (funding leaflets), Equipment for Middleton Gymnastics Club, i-Pads for St James C of E Primary School and equipment for Denton Youths Under 8's Football Club



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HEWLETT COURT ADVISORY COMMITTEE

Dr Michael Boden
Michael R Williams
Peter Jones
Julie Ward

Chairman
Secretary

Director of Operations

The committee continues to review the building improvements and maintenance required at Hewlett Court. Areas which were identified and required attention during the year were the electrical systems, fire and heating/hot water installations.

In order for the electrical certification to be brought up to date the newly appointed contractor carried out a full review of the current installation and initiated the appropriate identification and labelling requirements for the system. A number of areas have been corrected and areas of concern have been brought up to date. The emergency lighting throughout will be improved as part of the planned future expenditure. Up to date reports in respect of Legionella and Fire Risk Assessments were undertaken during the course of the year, during which some areas which required attention were identified; the remedial work has been started and is currently ongoing.

Since the last annual report WBros Harry Rogers and Peter Bibby have retired from the committee and we offer our thanks to them for their tireless support during their time on the Committee.

WBros Mike Williams and Peter Jones continue as Committee members and, since the AGM of the ELMC last year, the following new members have been co-opted:-

W. Bro. Ian Whitehead
W. Bro. David Garnett
W. Bro. Geoffrey Baillie
W. Bro. Chris Wildman

I thank them all for agreeing to give their time to the running of Hewlett Court. We have had two meetings with the representatives of the residents and I am pleased to report that the feedback is very positive. Finally I wish to thank Julie, Alison and all the staff at Hewlett Court for making it a happy and successful home for the residents.



Hewlett Court 2015

In traditional Hewlett Court style we waved goodbye to 2014 with a party for the Residents, and welcomed in 2015 with a hearty breakfast, accompanied by bucks fizz and a few hangovers!! The first few months into the year were busy at Hewlett Court; the waiting list was growing into double figures and we were running at full occupancy. Sir Paul Williams and the RMBI team came to visit Hewlett Court in February; they received a warm, Hewlett Court welcome.

The events diary was full with outings and in-house entertainment organised by the 'Friends' Committee and the Management Team. There were Valentine's Day celebrations, curry nights and a visit from the Salford Fellowship. Thomas Pearson entertained the residents with Lancashire Dialect. The staff and Management Team celebrated VE day with the Residents in May; fancy dress and a good old knees up was had by all. The Residents attended a VE Celebration Dinner at Rochdale Masonic Hall as guests of the District.

In May the residents enjoyed their annual lunch provided and served by Bolton District, followed by entertainment by Barry Jackson. The established ELMC Annual Holiday set off from Hewlett Court again this year; the holiday makers enjoyed a lovely buffet prior to boarding the coach for a week in the St Anne's sun. As the residents are very patriotic, we celebrated the Queen being the longest reigning Monarch in September; the flags were flying and we embraced our values and culture.

Our very own Annie Maden celebrated her 100th birthday in September with a huge party and guests ranging from Sir David Tripper and Lady Ruth, to the Mayor of Bury. Plenty of people turned out for Annie, including all her family, past residents and staff. Annie received a telegram from the Queen and a special visit from Bury Football Club.



The residents were taken out for a "chippy lunch" and then went to watch one of our staff members on her wedding day.

Bonfire Night was a success as usual, with a fantastic firework display, Residents, staff, families and the local community all joined in to appreciate the night. It was explosive!!



The Annual Christmas Fair, which took place at the end of November, was a brilliant day. Hewlett Court was buzzing and full of people. The money raised on the day went back into the Comforts fund for the benefit of the Residents. The Residents embraced a day of hustle and bustle and a super time was had.



Christmas at Hewlett Court is always electric, there was a great atmosphere and excitement in the run up to Christmas. As tradition, we held the Christmas and New Year's Eve Parties; the Residents certainly know how to party. The drinks flowed, the games were played and the dancing commenced. We brought the New Year in with a bang!! We wouldn't have it any other way! During the two weeks prior to Christmas, the Residents enjoyed takeaway nights, the Veteran's Choir, Gary Alexander singing, Besses Brass band and many more.

It's been a fun packed year and a memorable one.



EAST LANCASHIRE MASONIC HALL COMPANY LTD

M S Caller	Chairman
W J Porter	Deputy Chairman
C Firth	Secretary
C A Hayman	Treasurer
H J Bentwood	
B Durkin	
J Farrington	
R I Frankl	
L Hayes	
S Hughes	
P M A Rose	
I R M Connor	
D Hudson	
DN Thornhill	
Sir D Trippier	

Following the completion (July 2015) of the agreement for the new Operator, Vision Investments One Ltd, of Freemasons Hall, subsequently re-named Manchester Hall, there will be no ongoing requirement for the East Lancashire Masonic Hall Company Ltd to continue trading and the Company will be wound upon completion of all outstanding transactions.



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INVESTMENT COMMITTEE

Brian Taylor	Chairman
Mark W Davis	ELMC Hon Secretary
Jonathan Brownson	ELMC Hon Treasurer

Derek Calrow
David Rothburn
John Scott of WH Ireland Ltd, Stockbrokers, attends meetings as advisor.

The Investment Committee meets on a regular basis to review the portfolio of investments, and aims to achieve a balance of capital appreciation and income return. In the financial year, the value of the investments increased after allowing for capital withdrawals, with gains in offsetting falls in the Government securities. Income during the period also fell marginally, as a result of those withdrawals. The total return was, nevertheless, positive at 3%

CHARITY STEWARDS COMMITTEE

Brian F Sigsworth	Provincial Grand Charity Steward (retired 19.11.15)
J Ken Davies MBE	Provincial Grand Charity Steward (apptd. 19.11.15)

District Charity Stewards:

City Derby	Mohamad Afsa	
City Sykes	Steven Thomson	<i>(Appointed 01.01.2015)</i>
Salford	Ian Whitehead	<i>(Retired 30.11.2015)</i>
	Dennis Schiff	<i>(Appointed 01.12.2015)</i>
Ashton & Mossley	Brian Reynolds	<i>(Retired 31.10.2015)</i>
	Alan S. Jones	<i>(Appointed 01.11.2015)</i>
Audenshaw	Nigel Johnson	
Oldham	Steve Graham	
Rochdale	Doug Smith	<i>(Retired 30.06.2015)</i>
	Ken Greer	<i>(Appointed 01.07.2015)</i>
Bolton	Peter Jones	<i>(Retired 30.06.2015)</i>
	Kirk Mulhearn	<i>(Appointed 01.07.2015)</i>
Bury	Malcolm Ashton	<i>(Retired 30.06.2015)</i>
	Steven Holland	<i>(Appointed 01.07.2015)</i>
East Ribble	Dave McGurty	<i>(Retired 30.06.2015)</i>
	Michael David Stubbs	<i>(Appointed 01.07.2015)</i>
Burnley & Pendle	Ian Robert MacDonald	



A year of change

Firstly, we have seen seven changes take place in the year with regards to District Charity Stewards. We, of course, thank all the retiring officers immensely, for their valuable contributions whilst in post, and wish them all well in their future endeavours. To the newly appointed District Charity Stewards we extend a warm welcome and look forward to you playing an important role in communications, and promoting charitable giving, through the Lodges and Chapters in the Province of East Lancashire.

As the Province's 2015 Festival has drawn to a close, with the exceptional total of over £2.6 million being raised on behalf of the RMBI, our own special Charity, the ELMC, can now look forward to more rewarding years financially. Giving to charity will always be a priority, and communication is so vital in assuring that every Brother has a full understanding of what the ELMC stands for, what it does, how we can support it and perhaps more importantly, why we should!. We do hope that ALL Brethren in the Province will promote the ELMC at every opportunity, and thereby encourage giving in the future.

There will be new strategies implemented next year and leading the Provincial Charity Team will be Ken Davies MBE, who in November 2015 was appointed Provincial Grand Charity Steward, following the retirement of Brian Sigsworth, who had held the post for the last six years. The Province and the ELMC would like to sincerely thank Brian for all his valued efforts during his term in office and acknowledge the excellent contribution he has made, along with the District Charity Stewards, to a most successful 2015 Festival and the continuing work of the ELMC.

The new Provincial Grand Charity Steward, Ken Davies, will chair this Committee along with the new ELMC Fundraising Committee, formed to encourage and support future giving and donations by Lodges, Chapters and Brethren to our Provincial Charity. The prime aim is to provide ongoing funds to fulfil the objectives of the ELMC. Ken is also very much intent on sharing ideas and suggestions relevant to all forms of charitable giving and fundraising, in addition to supporting the Province and our Districts. Another of his personal objectives is to encourage more of the Brethren to visit Hewlett Court, our Retirement Home near Bury, to witness the fine facilities and excellent care available to the Residents.

Once again it is our grateful thanks to the various committees; Benevolence, Comforts Fund, Young Peoples, Community Fund and of course Hewlett Court, for all the sterling work they do in support of our Beneficiaries, including assisting the District Charity Stewards to communicate the message of charity, to those who are most in need.



To the Honorary Secretary and Honorary Treasurer of the ELMC, and the Board of Directors, we offer thanks for all their assistance, guidance and support. Also, a special thank you to the Welfare Team, Julie Ward, Karen Hall and the Staff at Hewlett Court; all of whom play a splendid part in providing back up for our efforts.

Charity, whether it be the provision of financial assistance to our Beneficiaries or support of local non-Masonic Charities and 'good causes', is still very much one of the fundamental principles of Freemasonry. The way forward is a dream; to bring success in future years and keep up with the challenges that lie ahead, in this great Province of East Lancashire. We will continue to be very appreciative of your full support and involvement. Thank you.



ELMC SPRING PARTY



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FUTURE PLANS

The core activities of the Charity continue to revolve around caring for our beneficiaries through the Committee of Benevolence, the Comforts Fund, Young Peoples Committee, and the Hewlett Court Management & Advisory Committees. The activities of each of these groups have been fully recorded previously in this booklet. These remain the most important areas of our activity and will continue to be our priority in the year ahead.

Following the conclusion of the East Lancashire 2015 Festival for the RMBC in October 2015 the Province will be promoting the ELMC as the principal recipient of Charitable giving from the Brethren and Lodges throughout the Province; assisted by the newly formed Fund Raising Committee it is hoped this will ensure the financial position of the Charity will be secured and provide a platform for our Charitable giving.

The Grants Committee (previously the Community Fund Committee) will continue to receive applications, consider and make grants to Non Masonic Charities. In this respect the Charity has undertaken a complete review of its operational guidelines in a bid to encourage applications, from the Brethren, Lodges and Districts with the aim of helping promote Freemasonry in the Community.

The ongoing investment and refurbishment of Hewlett Court will continue to ensure that the excellent standard of facilities and service provided for the residents are maintained.



Julie Ward and Ken Davies at Manchester Children's Hospital Benefactors Wall

FINANCIAL REVIEW AND RESULTS FOR THE YEAR

The reports and accompanying financial statements reflect the reporting requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16th July 2014, the Financial Reporting Standard for Smaller Entities (effective January 2015) the Companies Act 2006, and the Company's Memorandum and Articles of Association.

This year it has again been a requirement that the results of the Charity be consolidated with those of its wholly owned subsidiary, the East Lancashire Masonic Hall Company Limited.

The Group's unrestricted total incoming resources was £2,201,247 in the year, compared with £1,507,982 in the previous year, an increase of £693,265, whereas its costs decreased from £1,700,192 to £1,358,146, resulting in a surplus of £843,101 in the year compared with a deficit of £192,210 in 2014. These results include a gain of £906,280 from the disposal of Freemasons' Hall. Other gains and losses relate to movement in investments and show net gains of £57,706 compared with net gains of £65,510 in the previous year, thus the Group's total unrestricted net assets have increased by £900,807 to £4.22 million.

It is the opinion of the Board that the Charity is in sound financial position and has sufficient assets and resources to enable it to continue to carry out its objectives as laid out on page 10.

THE CHARITY'S INCOME

The charity's total unrestricted income has increased by £1,060,874 due mainly to the recognition of a £906,280 gain on disposal of Freemasons' Hall, compensation for £65,000 of Hall Company losses included within other income and an improvement in income received by Hewlett Court. A decline in Grants from Grand Charity has been mitigated by an increase in donation and legacy income, for which we are grateful for the generosity of our departed Brothers. Donations from Freemasons, their Lodges and Chapters increased by £23,848. Investment income also increased to £69,621 from £53,712 in the previous year.

The legacies received during the year of £20,500 being:

S Guy	£500
K Hilton	£20,000



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The total return from investments during the year was:

	2015	2014
	£	£
Investment income	69,591	53,677
Bank interest	30	35
Realised (losses) / gains on sale of investments	(2,790)	10,415
	<u>66,831</u>	<u>64,127</u>
Unrealised gains on investments	61,218	56,788
	<u>128,049</u>	<u>120,915</u>

The value of the investment portfolio has increased by £24,772 following investment changes in the year and an increase in underlying values. Your Investment Committee continues to monitor the position very closely.

A list of all donations made during the year is shown on pages 52 and 53.

THE CHARITY'S EXPENDITURE

Costs of the Charity, excluding property expenses, have generally been contained (note 6). Property expenses have increased from £96,531 to £256,463 and this year include £347,862 compensation due to the Hall Company for cessation of its lease and a £137,500 release of a provision made against insurance monies due from the Hall Company. An increase in room rates and improved occupancy has resulted in an operating profit of £87,464 for Hewlett Court compared to £74,092 in the previous year and the depreciation charge has increased to £32,866 from £32,430.

HEWLETT COURT

As mentioned earlier in the report, occupancy rates improved during the year to full occupancy at the end of the year.

PTO



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	2015	2014
	£	£
Receipts from Residents, Staff and shop	619,309	546,428
Donations	8,197	5,553
	<hr/> 627,506	<hr/> 551,981
Less: Running costs	(540,042)	(477,889)
<u>Operating Profit/(Loss)</u>	<hr/> 87,464	<hr/> 74,092
Depreciation	(32,866)	(32,430)
Contribution ex ELMC	<hr/> 54,598	<hr/> 41,662

HALL COMPANY

The Hall Company's results, which represent five months of trading to 31st May 2015, have again been consolidated with that of the Charity. The income of the Hall Company decreased to £295,518 from £664,681 in the previous year. The costs decreased from £765,651 to £405,714, see Note 7, resulting in a loss for the period after consolidation adjustments and tax of £110,196, compared with a loss of £97,427 in 2014. The Hall Company received compensation for surrender of its lease from the Charity amounting to £347,862.

BALANCE SHEET

In the opinion of the Board the market value of the land and buildings is considerably greater than the book value. In view of the specialised nature of these assets, the Board considers that it is inappropriate to determine the market value. The total reserves of both the Group and Charity are £4,245,690 at the end of the financial year.

INVESTMENT POLICY AND PERFORMANCE

The present investment policy is to maximise the long term total return of the Charity's investment funds, subject to the risks normally associated with a balanced portfolio Management. The Charity does not restrict itself to any particular category of investment. The performance of the funds is measured against appropriate benchmark indices and during the year the result has exceeded all those benchmarks. The Investment Sub-Committee monitors investments with the assistance of the W H Ireland Ltd.



STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charity's auditors are unaware, and each Director has taken all the steps that he ought to have taken as a Director, in order to make himself aware of any relevant audit information, and to establish that the Charity's auditors are aware of that information.

By Order of the Board

Mark W. Davis
Company Secretary

31st August 2016



STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for their annual report and for the preparation of financial statements for each financial year, which give a true and fair view of the incoming resources and the application of resources of Charity and the Group during the year, and of the state of affairs as at the end of the financial year. In preparing these financial statements, the Trustees are required to:

- ensure that the most suitable accounting policies are established and applied consistently
- make judgements and estimates which are reasonable and prudent
- state whether the applicable accounting standards and statement of recommended accounting practice have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation

The Trustees have overall responsibility for ensuring that the Charity has appropriate systems and controls, financial and otherwise. They are also responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and the Group and enable them to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the Charity and the Group for their proper application as required by charity law, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- the Charity is operating efficiently and effectively
- all assets are safeguarded against unauthorised use of disposition and are properly applied
- proper records are maintained and financial information used within Charity, or for publication, is reliable
- the Charity complies with relevant laws and regulations

The Trustees are also responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website.



Internal controls over all forms of commitment and expenditure continue to be refined to improve efficiency. Processes are in place to ensure that performance is monitored and that appropriate management information is prepared and reviewed regularly by the Trustees.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- regular consideration by the Trustees of financial results, variances from budgets, non-financial performance indicators and benchmarking reviews
- delegation of day-to-day management authority and segregation of duties
- the Trustees are aware of the need for identification and management of risks, and to be satisfied that appropriate procedures are in place.



Independent Auditor's Report to the Members and Trustees of The East Lancashire Masonic Charity

We have audited the financial statements of The East Lancashire Masonic Charity for the year ended 31st December 2015 on pages 38 to 51 which comprise the consolidated and charity statement of financial activities, the consolidated and charity balance sheets and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors (trustees) and auditor

As explained more fully in the Statement of Trustees' Responsibilities set out on page 34, the trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the Annual Report and financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we



read all the financial and non-financial information in the Annual Report to identify material misstatements or inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the parent charitable company's affairs as at 31st December 2015, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with the United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Directors' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or we have not received all the information and explanations we require for our audit report.

Mr Timothy A R Elston (Senior Statutory Auditor)
for and on behalf of Percy Westhead & Company,
Chartered Accountants and Statutory Auditors,
Greg's Buildings, 1 Booth Street, Manchester. M2 4AD.

31st August 2016



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THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

and Income and Expenditure Account

 For the year ended 31st December 2015

		Unrestricted	Restricted	Total Funds	Total Funds
	Note	Funds	Funds	2015	2014
		£	£	£	£
INCOME AND EXPENDITURE					
INCOMING FROM					
Donations	3	115,326	-	115,326	91,478
Legacies		20,500	-	20,500	6,003
Incoming resources from charitable activities					
Grants from Grand Charity		109,460	-	109,460	148,130
Trading activity - Hewlett Court		619,309	-	619,309	546,428
Trading activity - subsidiary company		295,518	-	295,518	664,681
Investment income	4	68,725	896	69,621	53,712
Other income		66,129	-	66,129	-
Gain on disposal of tangible fixed asset		906,280	-	906,280	-
Total Incoming Resources		2,201,247	896	2,202,143	1,510,432
EXPENDITURE					
Charitable activities					
Grants	5	186,673	3,523	190,196	253,766
Grant administration	6	18,953	-	18,953	19,214
Community fund donations	5	31,524	-	31,524	35,005
Other donations	5	35,347	-	35,347	12,098
Trading activity - Hewlett Court	5	572,908	-	572,908	510,319
Trading activity - subsidiary company	7	405,714	-	405,714	765,651
Governance	6	40,162	-	40,162	38,048
		1,291,281	3,523	1,294,804	1,634,101
Costs of raising funds					
Costs of raising voluntary income	6	8,837	-	8,837	10,339
Investment management costs		11,927	95	12,022	12,195
Property expenses	6	46,101	-	46,101	69,031
Total Expenditure		1,358,146	3,618	1,361,764	1,725,666
Net income/(expenditure)		843,101	(2,722)	840,379	(215,234)
Transfers between funds		-	-	-	-
Taxation	10	-	-	-	3,543
Other recognised gains and losses					
Gains/(Losses) on revaluation of investments	12	62,018	(800)	61,218	56,788
Gains/(Losses) on disposal of investments		(4,312)	1,522	(2,790)	10,415
Net movement in funds		900,807	(2,000)	898,807	(144,488)
Reconciliation of funds					
Total funds brought forward at 1st January 2015		3,318,576	28,307	3,346,883	3,491,371
Total funds carried forward at 31st December 2015	17	4,219,383	26,307	4,245,690	3,346,883

All amounts relate to continuing activities. All recognised gains or losses are included in the Statement of Financial Activities.



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THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

CHARITY STATEMENT OF FINANCIAL ACTIVITIES

and Income and Expenditure Account

For the year ended 31st December 2015

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
INCOME AND EXPENDITURE				
INCOME FROM				
Donations	115,326	-	115,326	91,478
Legacies	20,500	-	20,500	6,003
Income from charitable activities				
Grants from Grand Charity	109,460	-	109,460	148,130
Trading activity - Hewlett Court	619,309	-	619,309	546,428
Investment income	68,725	896	69,621	53,712
Other income	66,129	-	66,129	-
Gain on disposal of tangible fixed asset	906,280	-	906,280	-
Total Income	1,905,729	896	1,906,625	845,751
EXPENDITURE				
Charitable activities				
Grants	186,673	3,523	190,196	253,912
Grant administration	18,953	-	18,953	19,214
Community fund donations	31,524	-	31,524	35,005
Other donations	35,347	-	35,347	12,098
Trading activity - Hewlett Court	572,908	-	572,908	510,319
Governance costs	40,162	-	40,162	38,048
	885,567	3,523	889,090	868,596
Costs of raising funds				
Costs of raising voluntary income	8,837	-	8,837	10,339
Investment management costs	11,927	95	12,022	12,195
Property expenses	256,463	-	256,463	96,531
Total Expenditure	1,162,794	3,618	1,166,412	987,661
Net income/(expenditure)	742,935	(2,722)	740,213	(141,910)
Transfers between funds	-	-	-	-
Other recognised gains and losses				
Gains/(losses) on revaluation of investments	62,018	(800)	61,218	56,788
Gains/(losses) on disposal of investments	(4,312)	1,522	(2,790)	10,415
Net movement in funds	800,641	(2,000)	798,641	(74,707)
Reconciliation of funds				
Total funds brought forward at 1st January 2015	3,418,742	28,307	3,447,049	3,521,756
Total funds carried forward at 31st December 2015	4,219,383	26,307	4,245,690	3,447,049

All amounts relate to continuing activities. All recognised gains or losses are included in the Statement of Financial Activities.



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THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

CONSOLIDATED BALANCE SHEET AND CHARITY BALANCE SHEETAs at 31st December 2015

	Note	Group 2015 £	Group 2014 £	Charity 2015 £	Charity 2014 £
FIXED ASSETS					
Tangible assets	11	840,189	1,191,662	840,189	1,191,658
Investments	12	<u>1,998,058</u>	<u>1,973,286</u>	<u>1,998,058</u>	<u>1,973,286</u>
		2,838,247	3,164,948	2,838,247	3,164,944
CURRENT ASSETS					
Stocks		-	12,646	-	-
Debtors	13	1,352,438	247,041	1,757,385	384,797
Bank and other deposits		<u>203,588</u>	<u>234,660</u>	<u>193,961</u>	<u>156,630</u>
		1,556,026	494,347	1,951,346	541,427
LIABILITIES					
Amounts falling due within one year	14	<u>148,583</u>	<u>287,412</u>	<u>543,903</u>	<u>259,322</u>
NET CURRENT ASSETS		<u>1,407,443</u>	<u>206,935</u>	<u>1,407,443</u>	<u>282,105</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		4,245,690	3,371,883	4,245,690	3,447,049
PROVISIONS FOR LIABILITIES 16		-	(25,000)	-	-
NET ASSETS		<u>4,245,690</u>	<u>3,346,883</u>	<u>4,245,690</u>	<u>3,447,049</u>
FUNDS					
Unrestricted:					
Free reserves		1,931,032	1,809,529	1,931,032	1,909,695
Revaluation reserve		238,489	284,870	238,489	284,870
Designated funds		<u>2,049,862</u>	<u>1,224,177</u>	<u>2,049,862</u>	<u>1,224,177</u>
		4,219,383	3,318,576	4,219,383	3,418,742
Restricted funds					
Endowed capital		22,224	20,585	22,224	20,585
Revaluation reserve		1,097	5,075	1,097	5,075
Unexpended income		<u>2,986</u>	<u>2,647</u>	<u>2,986</u>	<u>2,647</u>
		26,307	28,307	26,307	28,307
	17	<u>4,245,690</u>	<u>3,346,883</u>	<u>4,245,690</u>	<u>3,447,049</u>

The trustees have prepared group accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

The financial statements on pages 38 to 51 were authorised for issue by the directors on 31st August 2016.

Signed on behalf of the directors by

J Brownson



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THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2015

1 COMPANIES ACT 2006

The Charity is not a trading company and the Profit and Loss Account formats permitted under the provisions of the Companies Act 2006 are not considered appropriate to report the transactions of the Charity.

The Directors have presented the Income and Expenditure Account as part of the Statement of Financial Activities in a format which they consider fully explains the transactions of the Charity.

2 ACCOUNTING POLICIES

(a) Basis of accounting

Subject to note 2(c) and 2(j), these accounts are prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16th July 2014, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006.

The accounts consolidate the results of the Charity and its wholly owned subsidiary, The East Lancashire Masonic Hall Company Limited, on a line by line basis.

(b) Cash flow statement

The Group is exempt from the requirements to include a cash flow statement as part of its financial statements because it qualifies as small under the Companies Act 2006.

(c) Investment Income

Income from investments is recognised in the accounts at the date when it is received. This policy represents a departure from recommended accounting principles, which require income to be recognised in the accounts on an accruals basis. In the circumstances of this Charity, the directors consider it inappropriate to recognise this income until the date when it is due to be received. Other interest is accounted for on an accruals basis.

(d) Donations, legacies and grants

Donations, legacies and grants are recognised in the accounts at the date when these are received, as, in the opinion of the directors, it is not appropriate to recognise these at an earlier date. Grants and donations payable are recognised in the accounts at the date of authorisation.

(e) Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.



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THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTSfor the year ended 31st December 2015**2 ACCOUNTING POLICIES continued****(f) Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds arise from income which the donor has specified be solely used for particular areas of the Charity's work.

(g) Expenditure

Resources expended are recognised on an accruals basis and are allocated to the particular activity where the cost relates directly to that activity. Where costs cannot be directly attributed to specific headings, they have been allocated to activities on bases consistent with the use of the resources. Governance costs are those incurred in connection with the administration of the Charity and have been allocated to expenditure on charitable activities.

(h) Tangible fixed assets and depreciation

Fixed assets are stated at cost less depreciation. No depreciation is provided on freehold land and buildings. The buildings are maintained to ensure that their value does not diminish over time and their realisable value, although not quantified, is in excess of their book value. In these circumstances, the directors consider that any charge for depreciation would not be material and thus it is inappropriate to charge depreciation on these assets.

Depreciation is provided on other tangible fixed assets in order to write off the cost of each asset over its expected useful life at the following rates and bases:

Lift	5% per annum straight line
Improvements to leasehold property	5% per annum straight line
Plant and machinery	33% per annum straight line
	15% on reducing balance
Furniture, fixtures and equipment	10% per annum straight line
	20% on reducing balance
Office machinery	25% & 33% per annum straight line



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THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2015

2 ACCOUNTING POLICIES continued

(i) Deferred tax

A deferred tax liability is recognised in respect of all material timing differences that have originated but not reversed at the balance sheet date.

A deferred tax asset is treated as recoverable and therefore recognised only when it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of underlying timing differences can be deducted.

(j) Investments

Listed investments are valued in the accounts at the mid-market price at the balance sheet date, including accrued interest where relevant. The surplus or deficiency arising from the valuation of investments is taken direct to the revaluation reserve. Unlisted investments are included at cost less provision for diminution in value. This policy represents a departure from recommended accounting principles, which require all investments to be included in the balance sheet at market value. The directors consider that it is not possible to establish with reasonable certainty the market value of the charity's investment in its subsidiary, without incurring disproportionate costs, which would not be beneficial to the charity.

Realised surpluses and deficits arising on disposals of investments determined by reference to the carrying value of the assets in the charity's balance sheet are included within Income and Expenditure for the year. Realised revaluation surpluses, representing the difference between historical cost and the carrying value of the assets, are reclassified by way of a transfer to general reserves in the year in which the disposal occurs.

(k) Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their useful lives or the lease term, whichever is the shorter.

The interest element of those obligations is charged to the statement of financial activities over the relevant period. The capital element of the future payments is treated as a liability.



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THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2015

		2015	2014
		£	£
3	DONATIONS		
	<u>Unrestricted Donations</u>		
	Donations from Masons, their Lodges and Chapters and Events	96,605	74,330
	Gift Aid tax reclaimed	10,524	10,095
	Donations to Hewlett Court	8,197	5,553
		<u>115,326</u>	<u>89,978</u>
	Restricted donations	<u>-</u>	<u>1,500</u>
4	INVESTMENT INCOME		
		£	£
	Income from investments	69,591	53,680
	Bank and Deposit interest	30	32
		<u>69,621</u>	<u>53,712</u>
	Of the £69,591 received in 2015 (2014: £53,680) £896 was restricted funds (2014: £950) and £68,695 (2014: £52,730) unrestricted funds.		
5	DIRECT CHARITABLE EXPENDITURE		
	<u>Grants to individuals</u>	£	£
	Grand Charity	109,460	148,130
	Other grants including Christmas and birthday gifts	45,887	55,219
	Holidays paid for beneficiaries	20,076	24,010
	Comforts fund	11,250	16,624
		<u>186,673</u>	<u>243,983</u>
	Restricted Fund	<u>3,523</u>	<u>9,783</u>



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THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

 for the year ended 31st December 2015

						2015	2014
						£	£
5	DIRECT CHARITABLE EXPENDITURE (Continued)						
	Community fund donations					31,524	35,005
	Other donations						
	Masonic					25,000	-
	Non-Masonic					10,347	12,098
						<u>35,347</u>	<u>12,098</u>
	Trading activity - Hewlett Court:-						
	Salaries, wages and related costs					260,591	244,652
	Food and kitchen consumables					86,742	79,309
	Repairs and renewals					65,556	43,101
	Other property costs including heat, light, rates, water and insurance					59,328	59,430
	Depreciation of tangible fixed assets					32,866	32,430
	Loss on disposal of tangible fixed assets					-	548
	Medication administration					27,867	23,080
	Other expenses					39,958	27,769
						<u>572,908</u>	<u>510,319</u>
6	MANAGEMENT AND ADMINISTRATION OF THE CHARITY						
		Grant administration	Cost of raising voluntary income	Property expenses	Governance costs	Total costs	
		£	£	£	£	£	
2015							
	Depreciation	-	-	-	-	-	
	Salaries, wages and related costs	16,000	5,500	10,273	16,691	48,464	
	Auditors remuneration	-	-	-	15,320	15,320	
	Auditors remuneration - other services	-	-	-	3,880	3,880	
	Insurance	-	-	21,664	-	21,664	
	Professional fees	-	-	-	-	-	
	Rates and water rates	-	-	14,164	-	14,164	
	Other expenses	2,953	3,337	-	4,271	10,561	
		<u>18,953</u>	<u>8,837</u>	<u>46,101</u>	<u>40,162</u>	<u>114,053</u>	
	Compensation for cessation of lease			347,862		347,862	
	Release of provision for debt re insurance recharge			(137,500)		(137,500)	
				<u>256,463</u>		<u>324,415</u>	
2014							
	Depreciation	-	1,500	7,670	1,447	10,617	
	Salaries, wages and related costs	16,000	5,500	24,731	9,570	55,801	
	Auditors remuneration	-	-	-	10,000	10,000	
	Auditors remuneration - other services	-	-	-	1,880	1,880	
	Insurance	-	-	6,886	-	6,886	
	Professional fees	-	-	-	10,122	10,122	
	Rates and water rates	-	-	29,744	-	29,744	
	Other expenses	3,214	3,339	-	5,029	11,582	
		<u>19,214</u>	<u>10,339</u>	<u>69,031</u>	<u>38,048</u>	<u>136,632</u>	
	Compensation for cessation of lease			-		-	
	Release of provision for debt re insurance recharge			27,500		27,500	
				<u>96,531</u>		<u>164,132</u>	



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THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTSfor the year ended 31st December 2015

		2015	2014
		£	£
7	COST OF GENERATING FUNDS		
	Trading activity - Subsidiary Company:-		
	Purchases	84,628	164,553
	Salaries, wages and related costs	222,089	299,012
	Repairs and renewals	1,497	23,458
	Other property costs including heat, light, rates, water and insurance	55,618	107,878
	Depreciation of tangible fixed assets	-	7,313
	Impairment losses	-	58,318
	Legal and professional fees	4,862	19,377
	Finance costs	2,303	2,821
	Other expenses	34,717	82,921
		<u>405,714</u>	<u>765,651</u>
8	PROFIT ON DISPOSAL OF INVESTMENTS		
		£	£
	Proceeds	463,860	149,880
	Less: Cost	<u>355,073</u>	<u>86,273</u>
	Gains (losses) over historical cost	108,787	63,607
	Less: Revaluation gains (losses) realised	111,577	53,192
	Profits (Losses) over book value	<u>(2,790)</u>	<u>10,415</u>
9	NET INCOME / (DEFICIT) FOR THE YEAR		
	Net Income/(Deficit) for the year is stated after charging:	£	£
	Depreciation of tangible fixed assets - owned	32,866	50,360
	Impairment losses	-	58,318
	Auditors remuneration	15,320	15,700
	Auditors remuneration - non-audit services	3,880	3,380
	Directors' remuneration	<u>-</u>	<u>-</u>
10	TAXATION		
	Analysis of the tax charge		
	The tax charge on the deficit on ordinary activities for the year was as follows:		
		£	£
	Deferred tax	-	(3,543)
	Tax on (deficit) / surplus on ordinary activities	<u>-</u>	<u>(3,543)</u>



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THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2015

11 TANGIBLE FIXED ASSETS

CHARITY	Hewlett Court		Freehold Property Freemasons' Hall Manchester	Fixtures fittings and Office Machinery	Total
	Freehold	Furniture			
	Land	and			
	Buildings	Equipment			
	£	£	£	£	£
Cost					
31 Dec. 2014	732,462	365,396	307,940	266,033	1,671,831
Additions	-	22,114	-	-	22,114
Disposals	-	-	(307,940)	(266,033)	(573,973)
31 Dec. 2015	732,462	387,510	-	-	1,119,972
Depreciation					
31 Dec. 2014	-	246,917	-	233,256	480,173
Charge for the year	-	32,866	-	-	32,866
Eliminated on disposal	-	-	-	(233,256)	(233,256)
31 Dec. 2015	-	279,783	-	-	279,783
Net Book Value					
31 Dec. 2015	732,462	107,727	-	-	840,189
31 Dec. 2014	732,462	118,479	307,940	32,777	1,191,658

During the year ended 31st December 2015 the Charity granted leases for 999 years for Freemasons' Hall and the sale of the property has therefore been recognised. At the same time the Charity was granted an underlease back for the third floor of Freemasons' Hall for a period of 150 years at a peppercorn rent.

Fixed Assets shown as relating to Hewlett Court are used for direct charitable purposes as part of the operating activities of the Charity. Authorised capital expenditure at 31st December 2015 amounted to £10,424 (2014 £Nil).

GROUP	Hewlett Court		Freehold Property Freemasons' Hall Manchester	Improvements to Leasehold Property	Plant and Machinery	Fixtures fittings and Office Machinery	Total
	Freehold	Furniture					
	Land	and					
	Buildings	Equipment					
	£	£	£	£	£	£	£
Cost							
31 Dec. 2014	732,462	365,396	307,940	61,876	79,142	423,872	1,970,688
Additions	-	22,114	-	-	-	-	22,114
Disposals	-	-	(307,940)	(61,876)	(79,142)	(423,872)	(872,830)
31 Dec. 2015	732,462	387,510	-	-	-	-	1,119,972
Depreciation							
31 Dec. 2014	-	246,917	-	61,875	79,141	391,093	779,026
Charge for the year	-	32,866	-	-	-	-	32,866
Eliminated on disposal	-	-	-	(61,875)	(79,141)	(391,093)	(532,109)
31 Dec. 2015	-	279,783	-	-	-	-	279,783
Net Book Value							
31 Dec. 2015	732,462	107,727	-	-	-	-	840,189
31 Dec. 2014	732,462	118,479	307,940	1	1	32,779	1,191,662



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THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2015

12 INVESTMENTS

CHARITY	Holdings in Masonic Hall Companies £	Listed Securities £	Total £
Cost or valuation			
At 31 Dec. 2014	20	1,973,266	1,973,286
Investments purchased in year	-	430,204	430,204
Investments sold in year	-	(466,650)	(466,650)
Increase/(decrease) in market value	-	61,218	61,218
At 31 Dec. 2015	20	1,998,038	1,998,058
Historical cost at 31 Dec. 2015	160,020	1,758,451	1,918,471
Holdings in Masonic Hall Companies at cost:		2015	2014
		£	£
East Lancashire Masonic Hall Company Limited		160,000	160,000
Blackburn Masonic Hall Company Limited		20	20

The Charity owns all the issued shares in the East Lancashire Masonic Hall Company Limited, a company registered in England, which is a wholly owned subsidiary of the Charity. The East Lancashire Masonic Hall Company Limited ceased to trade on 31st May 2015. As at 31 December the company's capital and reserves amounted to £Nil (2014: £(242,666)). For the year ended 31 December 2015 the company's turnover and other operating income totalled £643,380 (2014: £664,827) and after expenditure and tax the profit was £242,666 (2014: loss £102,281).

The shareholding in Blackburn Masonic Hall Company Limited represents 0.1% of the issued share capital of that company.

GROUP	Holdings in Masonic Hall Companies £	Listed Securities £	Total £
Cost or valuation			
At 31 Dec. 2014	20	1,973,266	1,973,286
Investments purchased in year	-	430,204	430,204
Investments sold in year	-	(466,650)	(466,650)
Increase/(decrease) in market value	-	61,218	61,218
At 31 Dec. 2015	20	1,998,038	1,998,058
Historical cost at 31 Dec. 2015	20	1,758,451	1,758,471

13 DEBTORS Amounts falling due within one year

	Group		Charity	
	2015	2014	2015	2014
	£	£	£	£
Amounts falling due within one year				
Sundry debtors	42,708	61,755	12,382	7,217
Amount due from subsidiary undertaking	-	-	444,915	205,101
Prepayments and accrued income	1,309,730	185,286	1,300,088	172,479
Amounts falling due after one year				
Amount due from subsidiary undertaking	-	-	-	-
	1,352,438	247,041	1,757,385	384,797

Prepayments and accrued income include £1,200,000 (2014: £Nil) relating to monies due from the developer of Freemasons' Hall, to be deposited into an Escrow account on 26th September 2016, as a contribution to the carrying out of refurbishment works to the third floor of Freemasons' Hall for which the Charity has been granted a 150 year underlease.



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THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2015

14 CREDITORS: Amounts falling due within one year

	<u>Group</u>		<u>Charity</u>	
	2015	2014	2015	2014
	£	£	£	£
Loan	30,100	28,000	-	-
Other taxes and social security costs	3,231	13,739	3,231	7,049
Amount due to subsidiary undertaking	-	-	445,199	87,034
Sundry creditors	40,117	83,653	23,688	16,280
Accruals and deferred income	75,135	162,020	71,785	148,959
	<u>148,583</u>	<u>287,412</u>	<u>543,903</u>	<u>259,322</u>

15 SECURED DEBTS

The following secured debts are included within creditors:

	<u>Group</u>		<u>Charity</u>	
	2015	2014	2015	2014
	£	£	£	£
Loan	<u>30,100</u>	<u>28,000</u>	<u>-</u>	<u>-</u>

The loan is secured by a legal charge over the subsidiary company's current and future assets.

16 PROVISIONS FOR LIABILITIES

	<u>Group</u>		<u>Charity</u>	
	2015	2014	2015	2014
	£	£	£	£
Deferred tax - timing difference on fixed assets	-	-	-	-
Other provisions	-	25,000	-	-
	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>-</u>
	Deferred tax	Other provisions		
	£	£		
Balance at 1 January 2015	-	25,000		
Provided during the year	-	5,000		
Utilised during the year	-	(30,000)		
Balance at 31 December 2015	<u>-</u>	<u>-</u>		



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THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2015

17 ACCUMULATED FUNDS

The Charity is limited by guarantee and therefore does not have a share capital.

	Fund at 1st January 2015	Surplus / (Deficit) for the year	Transfers between reserves	Other recognised gains and losses	Provision released on sale of investments	Fund at 31st December 2015
	£	£	£	£	£	£
Unrestricted						
General Reserve Charity	2,214,345	953,297	(1,340,697)	(4,312)	108,399	1,931,032
General Reserve Subsidiary	(404,816)	(110,196)	515,012	-	-	-
Revaluation Reserve	284,870			62,018	(108,399)	238,489
Designated Funds	1,224,177	-	825,685	-	-	2,049,862
	3,318,576	843,101	-	57,706	-	4,219,383
Restricted						
General Reserve Charity	23,232	(2,722)	-	1,522	3,178	25,210
Revaluation Reserve	5,075	-	-	(800)	(3,178)	1,097
	28,307	(2,722)	-	722	-	26,307
Total Funds	3,346,883	840,379	-	58,428	-	4,245,690

The balances on Revaluation Reserves represent unrealised gains on investments.

	2015	2014
	£	£
The designated funds represent:-		
Fixed assets	840,189	1,191,658
Fremasons' Hall development contribution	1,200,000	-
Community fund	-	14,871
Benevolence fund for closed lodges	9,673	17,648
	<u>2,049,862</u>	<u>1,224,177</u>

18 ANALYSIS OF NET ASSETS BETWEEN FUNDS

The net assets of the Restricted Funds were:

	£	£
Listed investments	17,349	26,336
Cash and deposits	8,958	1,971
	<u>26,307</u>	<u>28,307</u>

19 OPERATING LEASE COMMITMENTS

The following operating lease payments are committed to be paid within one year:

	£	£
Expiring:		
Less than one year	882	-
Between one and five years	<u>2,436</u>	<u>3,304</u>



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THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTSfor the year ended 31st December 2015**20 EMPLOYEES**

The average monthly head count for the group was 39 staff (2014: 66 staff) and the average number of full time equivalent employees (including casual and part time staff) during the year was as follows:-

	2015	2014
	Number	Number
Main charity	2	2
Hewlett Court	12	13
Subsidiary company	9	20
	23	35
Total remuneration during the year amounted to:	2015	2014
	£	£
Wages and salaries	510,302	564,505
Social Security Costs	20,360	34,758
Pension costs	482	101
	531,144	599,364
Allocation:		
Direct charitable expenditure -		
Trading activity - Hewlett Court	260,591	244,652
Grant administration	16,000	16,000
Cost of raising voluntary income	5,500	5,500
Subsidiary company	222,089	298,911
Property expenses	10,273	24,731
Governance costs	16,691	9,570
	531,144	599,364

No employee was paid at a rate of £60,000 per annum or more. No fees or expenses were received by the Directors/Trustees.

21 RELATED PARTY TRANSACTIONS

During the year the Charity was provided with insurance brokerage services by RBIG Corporate Risk Services Limited at a cost of £42,907 (2014: £42,138). Mark Davies who is a Director and the Secretary of the Charity is also a Director of RBIG Corporate Risk Services Limited.

The Charity's accounts recognise the following transactions and balances with The East Lancashire Masonic Hall Company Limited, its wholly owned subsidiary: -

Salary costs recharged to the Charity £10,273 (2014: £24,731)
Insurance costs recharged by the Charity £2,392 (2014: 27,500)
Lease cessation compensation payable by Charity £347,862 (2014: £Nil)
Balance due to the Charity £444,915 (2014: £205,101)
Balance due from the Charity £445,199 (2014: £87,034)



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LIST OF DONATIONS GIVEN:-

In the year ended 31st December, 2015

MASONIC DONATIONS

Royal Masonic Benevolent Institution	£15,000
--------------------------------------	---------

Cheshire Masonic Festival	<u>£10,000</u>
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TOTAL MASONIC DONATIONS	<u>£25,000</u>
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PGM DISCRETIONARY FUND

Royal Northern College of Music	£5,000
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Salford Community Fund	£1,080
------------------------	--------

Cumberland and Westmorland	<u>£4,000</u>
	£10,080

OTHER DONATIONS

The Poppy Appeal	£17
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Megan Fishwick	<u>£250</u>
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TOTAL OTHER DONATIONS IN 2015	<u>£10,347</u>
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COMMUNITY FUND GRANTS

Francis House Children's Hospice

Donation to the 'Kirsty' Appeal. Matched with a donation from the Province of Cheshire	£1,000
--	---------------

Teddies for Loving Care

To provide teddies for distribution in local hospitals	£1,600
--	---------------

RNLI

To support their work	£1,500
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Teddies for Loving Care

To provide teddies for distribution in local hospitals	£500
--	-------------

Outreach

To purchase computer monitors and laptops	£1,000
---	---------------

Spring Hill Hospice

	£900
--	-------------

St Peter's Church Lads and Girls Brigade

To purchase equipment and uniforms	£1,089
------------------------------------	---------------

Bury Amateur Boxing Club

To purchase new boxing equipment	£1,000
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Growing Wild	£2,967
To Provide a poly tunnel for community food growing	
St John's Brass Band	£1,000
To upkeep equipment and uniforms	
Teddies for Loving Care	£586
To provide teddies for distribution in local hospitals	
Teddies for Loving Care	£600
To provide teddies for distribution in local hospitals	
Besses Boys Band	£800
To purchase sweatshirts for band tour of Cornwall	
Youth Adventure Tameside	£1,930
To purchase camping equipment for Duke of Edinburgh awards scheme	
SAAFA	£550
To Cover Venue and Catering Costs	
Oldham Sea Cadets	£7,300
To Install Shower and Toilet Facilities	
East Lancs Hospice	£4,707
To purchase various outdoor lighting equipment	
Cotton Shed Theatre	£1,999
To purchase an Apple IMac Computer	
Teddies for Loving Care	£600
To provide teddies for distribution in local hospitals	
Y.O.U.Care	£500
To sponsor a page in the 2016 Calendar for the Christie Hospital Young Oncology Unit	
Genesis Breast Cancer Prevention	£400
To fund the cost of printing 1000 leaflets	
Bury Cancer Support Centre	£1,596
To provide a ramp for disabled users	
The 3rd Royton Scouts	£600
To provide new groundsheet and tents	
	£34,724
Surplus Grants Returned in Year	(£3,200)
TOTAL COMMUNITY FUND GRANTS 2015	<u>£31,524</u>



National Masonic Charities – Statistics 2015

Masonic Samaritan Fund

In the calendar year to 2015 the Masonic Samaritan Fund approved assistance to 77 applicants from East Lancashire at a cost of £52,119

Royal Masonic Trust for Girls and Boys

The RMTGB assisted 55 Young People from the Province of East Lancashire, to the value of £177,714.

Talent Aid Cases from the Province of East Lancashire: 1 totalling £4,000.

The Grand Charity

Masonic Grants

Masonic Relief Grants to East Lancashire 60 grants totalling £109,460

Non-Masonic Grants

Hospices - £24,171 for nine Hospices

£3,343 Bolton Hospice

£2,757 Bury Hospice

£2,257 Dr Kershaw's Hospice

£2,464 East Lancashire Hospice

£2,464 Pendleside Hospice

£1,000 Hospice in Rossendale

£3,343 Springhill Hospice (Rochdale)

£3,786 St Ann's Hospice (Little Hulton)

£2,757 Willow Wood Hospice

Summary

		£
Masonic Samaritan Fund		52,119
Royal Masonic Trust for Girls and Boys		181,714
The Freemasons' Grand Charity		
Relief Grants	109,460	
Grants to Hospices	24,171	133,631
Value of Benefits received from National Masonic Charities in the year		<u>£367,464</u>



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East Lancashire Masonic Charity



Annual Report and Accounts
For the Year ended 31st December 2015