

**THE EAST LANCASHIRE MASONIC CHARITY**

**(A company limited by guarantee)**

**Company Number: 79735**

**Registered in England**

**Registered Charity Number: 225151**

**DIRECTORS ANNUAL REPORT**

**&**

**FINANCIAL STATEMENTS**

**For the year ended 31st December 2018**



**Hewlett Court  
Newcombe Road  
Ramsbottom  
Bury  
BL0 9XJ**

## **CONTENTS**

<b>Introduction</b>	<b>Page 3</b>
<b>Reference and Administrative Details</b>	<b>Page 4</b>
<b>Structure, Governance and Management</b>	<b>Page 6</b>
<b>Objectives and Activities</b>	<b>Page 7</b>
<b>Activities of the Year</b>	<b>Page 8</b>
<b>Future Plans</b>	<b>Page 23</b>
<b>Financial Review and Results for the Year</b>	<b>Page 23</b>
<b>Statement of Trustees Responsibilities</b>	<b>Page 26</b>
<b>Audit Report</b>	<b>Page 27</b>
<b>Statement of Financial Activities</b>	<b>Page 30</b>
<b>Balance Sheet</b>	<b>Page 31</b>
<b>Notes to the Financial Statements</b>	<b>Page 32</b>
<b>List of Donations Given</b>	<b>Page 42</b>
<b>National Masonic Charities - Statistics 2018</b>	<b>Page 45</b>

## **INTRODUCTION FROM OUR PRESIDENT – Sir David Trippier, RD, JP, DL**

It has been an honour and a pleasure to be President of our special and unique Charity in 2018 and I never fail to be impressed by the outstanding work of the Charity as a whole and of the unstinting work carried out by our people, who have ensured that our Charitable work has been something to be very proud of.

My gratitude extends to each of the Committees of the East Lancashire Masonic Charity, led by their Chairmen, who work both independently and alongside the other Committees, to tirelessly fulfil the Charity's objectives. I am also indebted to the wonderful staff at Hewlett Court, whether managerial or at the 'coalface', who do so much to ensure the welfare of all those we support.

There are brethren and families across this Province who not only proudly support the ELMC but, with local charitable activities, are instrumental in cementing the good name of our Charity (and Freemasonry generally) in our communities. We have built on the increased exposure granted to us during the Tercentenary year and continue to engage with the world at large, to become comfortable in its midst.

I would like to express my personal thanks to my colleagues on our forward-thinking Board, ably chaired by Chad Northcott, and to the ladies and brethren who work in our Welfare team. There are so many who are "unsung heroes", and whose dedication is worthy of the highest praise.

Rt. Worshipful Brother Sir David Trippier  
President

## 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	John R Farrington *	<i>(Appointed 15.11.2018)</i>
Chairman	Chad A Northcott	
Hon. Secretary	Philip J Price	
Hon. Treasurer	Jonathan S Brownson	<i>(Retired 28.09.2018)</i>
Hon. Treasurer	David Cowen	<i>(Appointed 27.09.2018)</i>
	Stephen Clark	<i>(Appointed 15.11.2018)</i>
	David Hudson	<i>(Appointed 15.11.2018)</i>
	David Lightbown	
	Mark W Davis	<i>(Retired 21.11.2018)</i>
	Robert SC Mitchell *	
	Kirk Mulhearn	<i>(Retired 21.11.2018)</i>
	Derek N Thornhill *	
	William R Waite *	
	Julie Ward*	

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  
One New Bailey  
4 Stanley Street  
Salford, M3 5JL

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: Hewlett Court  
Newcombe Road  
Ramsbottom  
Bury  
BL0 9XJ

Tel: 01204 886552

Email: [elmc@eastlancsmasons.org.uk](mailto:elmc@eastlancsmasons.org.uk)

Website: [www.elmc.co.uk](http://www.elmc.co.uk)

The Board wishes to acknowledge the work of the following: Mark Davis who has served the Charity in many capacities over the last 20 years, and retired from the Board in November 2018 to take up the office of Assistant Provincial Grand Master in the Craft, Derek Thornhill who retired as Deputy President in November 2018 (but we are fortunate to retain his wise counsel on the Board as a non-executive Director), and Jonathan Brownson, who retired this year as the Treasurer of the Charity. All of their contributions have been exceptional.

## **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 the 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 Brother, his family or friend may become an individual member of the ELMC at the discretion of the Board through a personal gift of at least £60 per annum. These “Friends” are entitled, should they wish, to attend the Annual General Meeting and to receive a copy of the Annual Report, but are not entitled to cast a vote at the AGM.

### **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 Grants Committee  
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 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 Commissioners 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 co-ordinated 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 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 Sub-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, and 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 762, in this financial year. In addition to the time freely given by Almoners, Charity Stewards and many other committed Freemasons, the financial value of the grants and support to East Lancashire beneficiaries in 2018 consisted of £82,933 from the ELMC and a further £510,933 (supporting 171 beneficiaries) from the Masonic Charitable Foundation (financial support £212,565, family £63,200, health £67,168 and residential care £168,000).

The ELMC Grants Committee is now well established and is giving financial support to projects, often in which Freemasons are actively involved, bringing benefits which improve the quality of life in local communities. It continues to make grants to local charities and good causes where comparatively small contributions make a considerable difference. In 2018 the Fund received 59 applications (in 2017 - 51 applications were received) and approved grants to 47 organisations (in 2017 – 43 were approved) totalling £71,213 (2017 - £59,171). The impact of these donations was very important to us, as we supported the Province during the tercentenary year of Freemasonry. Other ELMC donations include £15,000 (Masonic) and £9,666 (non-Masonic).

The ELMC Fund Raising Committee has worked closely with the Provincial Charity Stewards Committee and other ELMC Officers to develop fund-raising activities and encourage donations to us by Freemasons and their Lodges and Chapters.

Hewlett Court, the sheltered accommodation owned and operated by the Charity, continues to provide a happy and nurturing environment for its residents, with a capacity of a maximum of 44 residential places. There are continuous improvements made to the facility and its people.

Julie Ward, Operations Director for the 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. This annual report provides more detail on the activities of the individual components of the charity.

To keep up to date on all ELMC activities, please visit our website.

[www.elmc.co.uk](http://www.elmc.co.uk)

[twitter.com/e\\_l\\_m\\_c](https://twitter.com/e_l_m_c)

[facebook.com/eastlancashiremasoniccharity](https://facebook.com/eastlancashiremasoniccharity)



## THE COMMITTEE OF BENEVOLENCE

David Lightbown	Chairman
Jeff Ward	Deputy Chairman [Burnley & Pendle]
Philip J Price	ELMC Hon. Secretary
Mark W Davis	Provincial Grand Almoner ( <i>Retired 15.11.2018</i> )
David Hudson	Provincial Grand Almoner ( <i>Appointed 15.11.2018</i> )
K Mullhearn	Provincial Grand Charity Steward ( <i>Retired 15.11.2018</i> )
Steve Clarke	Provincial Grand Charity Steward ( <i>Appointed 15.11.2018</i> )
Charles B Ward	Chairman, Comforts Fund Committee

### DISTRICT REPRESENTATIVES

Peter Witnall	Bury ( <i>Retired August 2018</i> )
Michael Bluer	Bury ( <i>Appointed August 2018</i> )
Malcolm Hearsay	Bolton ( <i>Retired July 2018</i> )
Ron Gridley	Bolton ( <i>Appointed July 2018</i> )
Alston Hall	Rochdale
Brian Reynolds	Ashton & Mossley
David Platt	Oldham
Francis Salt	East Ribble
Nigel Johnson	Audenshaw
Alan Potts	Salford
Elliott Moss	Manchester Districts
Julie Ward	ELMC Director of Operations

The Committee of Benevolence (COB) meets on a monthly basis throughout the year to consider cases, for either financial assistance or other forms of support. Whilst financial assistance is the main form of support these factors are taken into consideration where required. Assistance is also considered for home repairs or household appliances and any special needs equipment to help improve the quality of life, with each case being considered on its merit.

The majority of applications receive appraisal by the Masonic Charitable Foundation (MCF) with petitions brought to them by the Provincial Welfare Officers (PWOs), Almoners or other concerned brethren on behalf of freemasons or their families and dependants who are considered to be in need; these are also reviewed by the Committee of Benevolence, who consider if further support is necessary to meet the current ELMC guidelines.

In 2018 the MCF has given financial support to 269 beneficiaries within the Province of East Lancashire totalling £302,665 with additional financial support of £82,933 [including the Margaret Kay Educational Fund £5,120] being provided by the ELMC, this being dispersed via the Committee of Benevolence, the Comforts Fund and the Young People's Committee.

The total number of beneficiaries of ELMC for 2018 [at year end] was 762, comprising 88 widows, 22 brethren, 24 Married Couples, 2 Spinsters, 1 Bachelor, 49 Young People, 32 Residents of Hewlett Court, and 544 Widows of Closed Lodges.

During 2018 there were 36 new petitions for financial support, 52 cases were reviewed and 9 were made new beneficiaries of the Charity.

Although the Committee of Benevolence meets on a monthly basis to consider petitions, we also aim to react as quickly as possible to any request for immediate assistance which are received, with each case being considered on its merit. The Chairman works closely with both the Provincial Grand Almoner and Provincial Grand Charity Steward, with such emergency cases being ratified at the next Committee of Benevolence meeting.

I would like to offer my sincere thanks to all members of the Committee of Benevolence, the Provincial Welfare Officers, Julie Ward and Karen Hall for all their hard work and support during the last twelve months, and in particular thank those who have retired from office during the year. We welcome on board the new members of the Committee.

## **COMFORTS FUND COMMITTEE**

Charles B Ward	Chairman
David Lightbown	Vice Chairman
Dennis Gilmore	
David Platt	
Mahtarr Samba	
Julie Ward	ELMC Director of Operations

### **Spring Party**

The Comforts Fund Committee organise a traditional programme of events starting with the Spring Party held at Stanley House, Manchester Road, Audenshaw on Tuesday 10<sup>th</sup> April 2018. The event was supported by the President of the ELMC, Sir David Trippier, along with Officers of the ELMC and the Assistant Provincial Grand Masters and their partners.

WBro Charles Ward and his Committee members greeted 100 guests of the Charity. There were also several 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 St John's Band, Droylsden, with the support of Peter Douthwaite.

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.

It was an excellent and enjoyable evening.

### **Annual Holiday**

The ELMC Comforts Fund Committee arranged for the Annual Holiday to take place from 28<sup>th</sup> May to 4<sup>th</sup> June 2018, once again at the Clifton Park Hotel, St Anne's on Sea. This venue is extremely popular resulting in sixty-two widows and Brethren of the Province attending the holiday this year, along with Charles Ward (Chairman of the Comforts Fund), Julie Ward and the Committee Members.

The group assembled at Hewlett Court where a tea/coffee reception was provided followed by a buffet lunch. A glass of wine [or two] was also enjoyed prior to departure. It was such a wonderful atmosphere with both residents and holiday attendees mixing together. As always, the food, facilities and staff at the hotel were fantastic with the bonus of the glorious sunshine for the full week.

On 31<sup>st</sup> May (during the holiday) a day trip was arranged for afternoon tea at The Grange Hotel, Grange over Sands. The hotel was in such a beautiful setting and the staff looked after the group extremely well. The weather was glorious, and an excellent day was had by all.

On Monday 4<sup>th</sup> June we returned to Hewlett Court for a light lunch before saying our goodbyes until our next meeting in the autumn. 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 finished their yearly programme of events with an autumn outing which took place on Wednesday 19<sup>th</sup> September 2018. The day commenced at 9.30 am where 50 guests, together with the Comforts Fund Committee Chairman and Committee Members, arrived at Hewlett Court for a tea and biscuits reception.

The coach departed at around 10.30 am for Pendle Hills. Arriving at the New Waggoner's Inn in Burnley at around 12 pm for a three-course meal. After dining a little 'retail therapy' was applied at Boundary Mill, Colne. Returning to Hewlett Court at around 6 pm.

The Comforts Fund Committee aims to provide a 'special' day out which is so much enjoyed by all our beneficiaries. A special thank you goes to the Lodge Almoners who provide transport to and from Hewlett Court, to enable our guests to attend the day out.

## **THE YOUNG PEOPLE'S COMMITTEE**

Roger Tinker                      Chairman  
Paul Doran  
Gary O'Neill  
Raymond P Evans  
Christopher Creelman  
Howard Aldersen-Perkins (*Appointed July 2018*)  
Edward Smethurst  
Richard Riley (*Retired December 2018*)  
Karen Hall  
Julie Ward                      ELMC Director of Operations

The Young People's Committee (YPC) receives funding from the ELMC to provide additional support for young (up to aged 25y if in full-time education) beneficiaries of the Masonic Charitable Foundation who have a Masonic connection with the Province of East Lancashire.

In 2018 the YPC, through a convoluted turn of events, became a fundraiser for the ELMC! The idea for an abseil on Peel Tower began with a casual remark at the Teddy Bears' Picnic which was held in June 2017. One of the Young People at the event, looking at Peel Tower from the grounds of Hewlett Court, remarked that it would be a challenge to do an abseil down it. What set out to be an event for the Young People's Committee developed into an opportunity to be

a fund-raising event for the ELMC. Planning of YPC events is delegated to the committee members to share the workload during the year. The Peel Tower Abseil needed support from every member, their wives, East Lancashire Districts and individual lodges. The day required many hours of detailed planning and testing of the plans. The effort was worthwhile. We raised £13,000 from the sponsorship of the seventy-seven volunteers who abseiled down the Peel Tower on Holcombe Hill. Well done everybody involved.

The number of Young People supported by the ELMC remained at 65 during 2018. A number of the Young People have moved into employment or tertiary education at universities or colleges outside of East Lancashire. New families have joined us which has maintained the number supported.

The committee organised six events for the Young People and their families in 2018:

Ten Pin Bowling at the Rock  
Tree Top Trek Heaton Park  
Peel Tower Abseil and Open Day  
Blackpool Pleasure Beach  
Matilda the Musical, Palace Theatre, Manchester  
Aladdin Pantomime and Christmas Party, Middleton

### **Ten Pin Bowling at the Rock, Bury - 3<sup>rd</sup> April 2018**

For their Easter activity the Young People overwhelmingly opted for a repeat of 2017's visit to AMF Bowling in the Rock, Bury, followed by a meal at the Chinese Buffet.

The group met at 1.30 pm for a 2 pm start. Karen had booked two games on four lanes. All activities participated in by the Young People are competitive. At the end of the two games the winner and runner-up were announced and presented with a giant Easter egg. All competitors received an Easter egg. After the presentation it was a short journey down one floor to the Chinese Buffet. Everybody had built up an appetite and the buffet went down well.

Thanks to Karen for making the bookings, sending the invites and organising the responses. Also, thanks to AMF Bowl for helping us to set up the games and the Chinese Bowl.

### **Tree Top Trek, Heaton Park - 31<sup>st</sup> May 2018**

On a warm afternoon a group of intrepid adventurers met in the wilds of Heaton Park, along with some members of the YPC Committee (who were quaking in their boots). The purpose was to take to the air (or at least the treetops) and to test themselves against a number of obstacles and zip wires all suspended several thousand feet in the air; well it felt that high when dangling off a thin piece of wire! Three members of the committee were required to go on the course. Roger (our Chairman) bravely agreed to stay on the ground to look after the bags and take photographs. What followed was, for the committee members, a gruelling series of obstacles - wobbly logs, see-saw planks and wire bridges interspersed with zip wires which ran from tree to tree. All the young people completed these with grace and skill. The Committee perfected the technique of stopping at the end of the zip wire run by slamming their backs against the (inadequate) padding on the trees and falling off the obstacles.

After completing the course, the group retired to the Woodthorpe for an excellent meal served in our own private dining room. Everybody went home filled with a sense of accomplishment and good food.

Thanks go to Karen for bringing the event together and special thanks to Richard Riley for organising the booking of the Treetop Challenge.



### **Peel Tower Abseil and Open Day – 7<sup>th</sup> July 2018**

Events organised by the YPC involve some committee members in the organisation of the day, transport of Young People to and from the event and participation in the event. An event normally involves three/ four members. The Peel Tower Abseil and Open Day involved every member of the committee, in some cases their wives, support from the East Lancashire Districts and individual lodges.

The Peel Tower abseil and Open Day was a great success. The number of participants and the amount of monies raised through sponsorship greatly exceeded our expectations. We have raised in excess of £13000. Congratulations to all of the YPC members who planned and delivered the event. Special thanks are also due to all the volunteers who ran the stalls at Hewlett Court, acted as chauffeurs ensuring that there was a steady flow of abseil participants to the Tower and the Army Cadets for their marshalling at the Tower and Hewlett Court.

Planning the event was testing. The YPC were able to utilise the experience built by the organisers of the Teddy Bears' Picnic for the Open Day. Organising an abseil was a new skill set. Bury MBC, who own the Tower, granted us permission for the abseil and suggested we contact Alternative Adventures to run the event for us.

Response to our invite for volunteers surpassed our earlier forecasts. We had eighty-five people who were willing to put their name on the list. On the day there was some cry offs. Somebody said there was a football match on the telly that day. Seventy-seven did the abseil.

Many East Lancashire Masons along with their families and friends took the opportunity to raise funds on the day; most notable were the PGM and President Sir David Trippier and the APGM and Chairman of the Charity Chad Northcott.



The Mayor of Bury attended the Open Day at Hewlett Court and her Consort, Mark, took up the challenge to participate in the abseil :



Transport was available from Hewlett Court to the car park for the Tower. The weather was brilliant on the day, dry, hot, a light breeze and sunny. There were magnificent views from the top of the tower, for those brave enough to look before beginning the descent.

The first abseils were scheduled for 10 am and there was a steady flow throughout the day. The last abseils were at 3 pm.

During the Open Day the Mayor accompanied by Sir David opened the Hewlett Court refurbished inner courtyard. The Open day at Hewlett Court was well supported, especially earlier in the day, before the people began to leave before the football match.





### **Blackpool Pleasure Beach – 14<sup>th</sup> August 2018**

The YPC took a group of the Young People and some of their parents / guardians to Blackpool Pleasure Beach. The objective of the day was to ride as many of the top rides as possible.

The day started at Middleton Masonic Hall where the first part of the group was picked up by the coach. The second stop was Hewlett Court to collect the rest of the party, then on to Blackpool Pleasure Beach.

At the Pleasure Beach coach park we were met by our “Ambassador” who led us to the ‘groups’ reception desk where our booking was promptly processed, wrist bands attached and entry tickets issued. The reception process was good, less than ten minutes after arrival at the coach park we were in the Pleasure Beach. It was 10.15, six hours of rides; our coach would be leaving the Pleasure Beach at 16.15.

The committee’s, first task was to secure tickets for the afternoon’s Ice Show for those who had requested them. Tickets in hand and confirmations sent to those going to the show, a cup of tea / coffee was next on the agenda. The Committee Members were more sedate in their choice of rides. First the River Caves followed by a nostalgic ride on the Pleasure Beach Express. Onwards and upwards we decided to go for a higher adrenalin rush and chose the Log Flume. After a serious and prolonged debate about which was the driest position to be in the boat, we took our places, David in front, Roger in the middle and Gary at the rear. Everybody gets wet, the middle is worse.



Everybody was on time at the coach. Weary, but elated they had all been on the Top Rides, and for some, several times. A successful day, objective achieved.

Our next stop was Seniors Fish and Chip restaurant; riding the Pleasure Beach builds appetites. Then it was time to go home. Drop offs at Hewlett Court and Middleton were completed before 20.00.

Our thanks to Karen for managing the bookings, Swan's Coaches and Pete the driver for a safe and speedy journey, Seniors for the good food and efficient service and Blackpool Pleasure Beach for the prompt processing at reception giving us more time for the rides.



### **Matilda the Musical, Palace Theatre – 27<sup>th</sup> October 2018**

The YPC Autumn event, a visit to the Palace Theatre, Manchester, to see the afternoon performance of Matilda, proved very popular with the Young People. Prior to the performance the Young People, Parents / Guardians and the YPS Committee members met in TOPS Oriental Buffet on Portland Street for lunch. The range of dishes on offer and quality of the food made for an enjoyable lunch.

The musical is a poignant yet funny tale of a young child, unwanted at home and made to attend a school overseen by a tyrant, Miss Trunchbull. Matilda is endowed with magical powers, telekinesis which she uses to defeat the Head and establish a new regime and helps her teacher to reclaim her life.

The performance was fast paced, skilfully choreographed and held the audience's attention throughout. Everybody enjoyed the performance.

Nineteen Young People accompanied by sixteen Parents / Guardians attended the event.

Thanks to the YPC Committee members who attended and those who provided transport.

### **Pantomime and Christmas Party – 28<sup>th</sup> December 2018**

This year's Christmas Outing took place in Middleton. The day started with a trip to Middleton Arena to see the Pantomime Aladdin. Everybody enjoyed the Pantomime. The younger members of the party were the most enthusiastic and I'm sure there were a few sore throats after the performance.

It's a short walk from the Arena to Middleton Masonic Club. The first order of business was a tour of the Lodge room. The officers' positions in lodge were filled by the Mums and Young People and all seemed to enjoy the brief presentation. The questions flew thick and fast and it was only the fact that dinner was served that brought the proceedings to a close. During and after dinner entertainment was provided by Kevin 'Huggy' Hawley who is an old friend of the YPC. There was Karaoke, and music for dancing with everyone joining in the Hokey-Cokey and the Conga.

The committee members presented a thank you letter to Richard Riley who was somewhat reluctantly retiring from the committee for health reasons. At the end of the evening the young people were presented with a selection box and went home expressing their thanks for a very enjoyable day.

## **GRANT MAKING COMMITTEE**

Chad Northcott	Chairman
Sir David Trippier	President, Provincial Grand Master
Brian J Carter	
Peter Faulkner	
David Lightbown	
David Dunn	
Rev David Halford	
Stephen Clark	Provincial Grand Charity Steward
Gerry Russell	Communications Liaison Officer
Karen Hall	Secretary

The Grants Committee considered 59 applications for funding during 2018; 47 grants were approved totalling £71,213. This was an increase of 8 applications over the previous year (when £59,171 was dispersed). Across the Province increased engagement with our local communities and exposure on social media and in the press was obvious, and we continue to actively encourage Districts, lodges and individuals to make greater use of the fund and to continue to improve public relations and connections.

We receive a number of direct applications for funding from charities and good causes, most of which we refer to the Districts to seek their approval before proceeding. This gives the local team the opportunity to capitalise on the donation opportunity and, in many cases, offer hands on support too. From its launch in 2006 the Fund has approved grants in excess of £550K.

The Grants Committee has continued to support the Teddies for Loving Care Initiative, providing teddies to help calm anxious children in A&E units, and Family Courts. They have also been used in hospices to maintain a link between children and their relative, who each have a bear.

The Committee has a stable and experienced membership who considers all applications for non-Masonic support and financial assistance, seeking sanction from the Board for any Grants it seeks to approve that are more than £5,000. The criteria used for approval of awards offer wide latitude, sitting comfortably within the definitions of charitable causes as defined by the Charity Commission. We seek to support as many as possible and like projects which we can own or items which we can purchase, label and be proud of.

A complete list of approved Grants is maintained and 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, for promoting both the Charity and the Province in our local areas. We aim to contribute to raising the profile of both Freemasonry and the ELMC, portraying a positive image, improving the understanding of Freemasonry, and attracting new members to the fraternity.

## HEWLETT COURT ADVISORY COMMITTEE

David Lightbown	Chairman
Ian Whitehead	Deputy Chairman
Julie Ward	Director of Operations
John Hudson	Secretary ( <i>Retired September 2018</i> )
Dennis Heskett	Secretary ( <i>Appointed September 2018</i> )
David Garnett	
Chris Wildman	Treasurer
Beverley Schofield	Manager

This being my first report since being appointed as Chairman of the Advisory Committee I would take the opportunity to thank my predecessor Dr Michel Boden and the committee for all their past efforts. I would also take the opportunity to thank John Hudson the past secretary of the committee and welcome on board WBro Dennis Heskett who has taken over the secretarial duties.

With the home being built some fifty years ago it goes without saying that ongoing repairs and improvements are necessary to keep up with current standards, regulations and of course improved facilities and comforts for the residents.

In this respect it has been a very busy year indeed at the home, the ageing cast iron boilers were beginning to fail, with spare parts being at a premium, so competitive quotations were obtained for a replacement boiler system, with the successful contractor BMI heating completing the work to a high standard in June 2018.

As previously reported the courtyard was in a poor state of repair due to raised walls and loose flagging, so quotations were obtained for the refurbishment work, this was carried out by Tottington Landscape Services and is a vast improvement, with new artificial grassed area and low level flower beds, so as to give access to the residents. The work has been complemented by new seating benches donated by various Districts within the Province, for which I give my sincere thanks.

The current bedroom welfare facilities comprise of just a toilet and wash hand basin, with residents having to utilise communal bathrooms for bathing and shower facilities. This however in the current age are felt to be inadequate, and surveys have been carried out along with budget costings to offer all bedrooms ensuite facilities. This however has proved problematic in so much that the footprint of each bedroom will not facilitate the provision of ensuite rooms, and would necessitate a small extension and remodelling existing rooms.

The Board discussed options in depth and decided to proceed. Tenders were received and work is planned to commence early in 2019, with the completion anticipated in March 2020. This will provide the home with forty bedrooms complete with ensuite facilities. A series of recent legacies will go a long way to offsetting the costs.

Finally, I would like to thank all the Districts who continue to support Hewlett Court by way of donations and practical support, which hopefully will continue in the future.

## **Hewlett Court 2018**

Hewlett Court continues to be extremely active, the waiting list stood at fourteen people at the end of 2018 and we were running at full occupancy.

The events diary was full with outings and in-house entertainment organised by the Management Team and “Friends” Committee. The activities included:

Valentines Day celebrations, Mother’s Union Speakers, Singers, Mother’s Day pampering, a Body Shop Party, the ELMC Spring Party ( which a number of the Residents attended), Easter Bonnet Parade, Indian Takeaway night, Chinese Takeaway Night, Clothing Parties, Go’s on Tour, Cinema Nights, Veteran’s Choir, Father’s Day pie and a pint! and a pub lunch to the Red Lion in Hawkshaw. We also held a Cup Cake day raising money for other Charities, including the MacMillan Coffee morning and an Elf Day for the Alzeihmers Society.

We hosted visits by the children of Holcombe Brook Primary School three times during the year.

There was also special occasions to celebrate significant Birthday’s for the residents. There are residents meetings held throughout the year enabling every resident to have their say - to help them make their own choices and giving opportunities to maintain their independence.

The established ELMC Annual Holiday set off from Hewlett Court in May, the hoilday makers enjoyed a lovely buffet prior to boarding the coach for a week in the St Anne’s sun. A trip to Blackpool Lights with a fish and chip supper is always a favourite with the Residents - this took place on 22<sup>nd</sup> October.

Bonfire Night was a bigger success than usual, which we believe was due to the promotion of Hewlett Court and the event through Social Media. The firework display was fantastic, Residents, staff, families and the local community all joined in to appreciate the night.

The Annual Christmas Fair, which took place on 24<sup>th</sup> November, was a superb day with special visitors ‘Naughty’ and ‘Nice’ - two of santa’s Reindeer. The money raised went back into the Hewlett Court Comforts fund for the benefit of all the Residents. The Residents thoroughly enjoy the hustle and bustle of the day.

Christmas at Hewlett Court is very special and there is always a fantastic atmosphere. Leading up to Christmas there are events and activities every day, quizzes, carols, Christmas bingo and entertainment. As per tradition we held the Christmas and New Years Eve Parties ....and the Residents certainly know how to party. On Christmas Day morning the members of Arkscroll Lodge visit the Residents enjoying a chat and the odd Carol or two. Each Resident receives a gift from the Lodge.

In Hewlett Court style we said goodbye to 2018 with a party for the Residents and welcomed in 2019 with a hearty breakfast accompanied by bucks fizz and a few hangovers!!

Many of the ELMC’s Committees now hold regular meetings at Hewlett Court and the Residents enjoy seeing visitors and now familiar faces.

The Management Team and Staff strive to achieve yet another successful year ahead and I would like to express my sincere appreciation to Beverley the Manager and all the Team who worked very hard to ensure that the Residents needs are met.

## **INVESTMENT COMMITTEE**

John Scott	Chairman
Ian Connor	Secretary
Jonathan Brownson	ELMC Hon Treasurer ( <i>Retired 27.09.2018</i> )
David Cowen	ELMC Hon Treasurer ( <i>Appointed 27.09.2018</i> )
Derek Calrow	
David Rothburn	

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 our investments fell by 6.3%. whilst the estimated annual income from the portfolio increased by 10.0%. The net result was a total return which fell year on year by 3.25%. This represents outperformance compared to a fall of 4.76% total return from the MSCI WMA Private Investor Balance Total Return against which the portfolio is measured and compared to a fall of 9.47% in the total return from the FTSE All Share Index.

## **CHARITY STEWARDS COMMITTEE**

Steve Clark	Chairman ( <i>Appointed 15.11.2018</i> )
Kirk Mulhearn	Chairman ( <i>Retired 15.11.2018</i> )
Tony Stephenson	City Derby
Steven Thomson	City Sykes
Ian R MacNeill	Salford
Stuart R Tennant	Ashton and Mossley
Mark Reader	Audenshaw
Steve Graham	Oldham
John Taylor	Rochdale
Bob Findlay	Bolton
Chris Eccles	Bury
Michael D Stubbs	East Ribble
Mark Barlow	Burnley and Pendle

The District Charity Stewards throughout the Province continue to play a vital role within our charitable structure. Their expert local knowledge and position within the ELMC, is invaluable. The regular meetings of the District Charity Stewards, affords an excellent opportunity to share good practice, develop ideas that are relevant to the whole Province and pass on the benefit of their experience to other members; particularly those District Charity Stewards who are new to their role.

The District Charity Stewards offer a great deal of help and assistance to Brethren who are submitting grant applications to the Grant Making Committee. I urge anyone making an application to tap into their expertise prior to submitting an application.

## **ELMC FUNDRAISING COMMITTEE**

Kirk Mulhearn	Chairman
Philip J Price	Vice Chairman
Julie Ward	Director of Operations
Gerry Russell	
Nigel Johnson	
Steve Graham	
Chris Wildman	
John Thornhill	
Dennis Schiff	
Paul Sellers	Secretary
Stephen Clark	Provincial Grand Charity Steward
Michael Clare	
John Lees	
Sir David Trippier	President
Chad Northcott	ELMC Chairman

The Fund-Raising Committee aims to develop and implement fund-raising activities within the Province of East Lancashire, and to plan and implement marketing, promotional and educational activities raising awareness of the Charity in both the Masonic and non-Masonic communities.

The promotion of “Friends” of the East Lancashire Masonic Charity remains a priority, to provide a regular and reliable source income enabling the Charity to satisfy its core objectives. To this end, promotional material has been placed in every hall in the Province, along with a wealth of information, on the ELMC website.

In 2019 we are planning a ‘Roadshow’ where representatives of the Charity will accompany the District Charity Steward on a tour round the Districts, describing the work of the Charity and encouraging individual and Lodge/Chapter donations.

The ‘Friends’ draw continues to take place three times a year: At the Spring Party, at the AGM and at the Hewlett Court Christmas Fair. Be in it to win it.

The Abseil Challenge is 2018, arranged in conjunction with the Young People’s Committee proved to be a great success, and the Committee is encouraging ELMC fund-raising initiatives in each Area or District, as well as planning central ELMC fund-raising events.

We are planning an online shop in 2019, where sales of ELMC merchandise will both help raise funds and market the Charity. We are also planning methods to engage newer members of the Province, at the time of joining.

The fund-raising committee are always keen to listen to new ideas and suggestions, even if you’re not a committee member. Sometimes, just the germ of an idea can be something the Fund-Raising Committee can develop into a success.

## **FUTURE PLANS**

The core activities of the Charity continue to revolve around caring for our beneficiaries through the Committee of Benevolence, the Comforts Fund and the Young Peoples Committee in conjunction with support we receive from the MCF, the Province's Welfare Team and network of Almoners. This remains the most important area of our activity and will continue to be our priority in the year ahead.

The ELMC Fund Raising Committee is committed to encouraging donations to the Charity and during 2018, has helped to raise unrestricted income of £239,926 (£230,233 in 2017). This work will continue into 2019 and onwards to ensure the financial position of the Charity is secured and provide a healthy platform to meet the demands of our core activities and provide for increased charitable giving. There is much scope to improve awareness of the ELMC and attract more 'Friends' to the Charity.

The Grants Committee will continue to receive applications, consider and make grants to Non-Masonic Charities. We will continue to actively encourage applications from the Brethren, Lodges and Districts, with the aims of supporting our local communities, raising and maintaining a positive understanding of Freemasonry and assisting with recruitment. Our funds come from Freemasons so, when the Charity supports the Province, the benefits are mutual.

The ongoing support of our 'Jewel in the Crown', the Hewlett Court facility, will continue to ensure that the excellent standard of facilities and service provided for the residents are maintained. We debated and investigated an ambitious refurbishment proposal in 2018 to ensure each resident has en-suite facilities and work will begin at Hewlett Court in early 2019.

The ELMC will maintain its strong relationship with the Province. This is essential to maintain contact with beneficiaries, gain and support new beneficiaries and to promote the Charity itself, amongst our members and the wider community. This work will continue unabated.

Communication and Marketing will be at the fore in 2018/19 and there will be increased engagement with the Province, our local communities and our brethren and their families with face to face presentations, direct e-communications, greater use of social media and the website, and increased engagement externally with the charities and good causes which we support.

## **FINANCIAL REVIEW AND RESULTS FOR THE YEAR**

### **FINANCIAL RESULTS**

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 applicable in the UK and Republic of Ireland (FRS 102) (effective 1<sup>st</sup> January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006, and the Company's Memorandum and Articles of Association.

The Charity's unrestricted total incoming resources was £3,289,262 in the year, compared with £1,040,858 in the previous year, a increase of £2,248,404 whereas its costs decreased from £1,015,209 to £930,543 resulting in a surplus of £2,358,719 in the year compared with a surplus of £25,649 in 2017. Other gains and losses relate to movement in investments and show net losses of £150,839 compared with net gains of £170,734 in the previous year thus the Charity's total unrestricted net assets have increased by £2,207,880 to £7.03 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 7.

## THE CHARITIES INCOME

The charity's total unrestricted income has increased by £2,248,404 due the recognition of a significant legacy and a gain on the disposal of land adjacent to Freemasons' Hall. Legacy income increased by £1,328,760 to £1,363,877, for which we are grateful for the generosity of our departed Brothers. The gain on the disposal of land amounted to £963,548. Grants from the Masonic Charity Foundation, for which the accounts include a matching expense, decreased by £31,804 to £8,633.

The legacies received during the year of £1,363,877 being:

R Stubbs	£20,000
I Hart	£1,000
G Tsitsis	£1,342,877

The total return from investments during the year was:

	2018	2017
	£	£
Investment income	84,354	64,226
Bank interest	176	61
Realised (losses) / gains on sale of investments	(4,093)	26,187
	<u>80,437</u>	<u>90,474</u>
Unrealised (losses) / gains on investments	(146,746)	144,920
	<u>(66,309)</u>	<u>235,394</u>

The value of the investment portfolio has decreased by £168,550 following investment changes in the year and a decrease 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 42 to 45.

## THE CHARITIES EXPENDITURE

Costs of the Charity are analysed in note 7. The increase in costs of raising voluntary income is mainly due to professional fees incurred securing legacy income. Property expenses have increased by £9,521 to £15,106 in the main due to professional fees incurred securing a rates rebate. Operating profit for Hewlett Court has increased from £52,052 in the previous year to £90,991 and the depreciation charge has increased to £34,286 from £33,016.



The increase in the operating profit is largely due reduced medication administration costs and repair and renewal costs.

## HEWLETT COURT

As mentioned earlier in the report, occupancy was at full occupancy during the year.

	2018	2017
	£	£
Receipts from Residents, Staff and shop	628,518	670,867
Donations	10,098	4,000
	<u>638,616</u>	<u>674,867</u>
Less: Running costs	(547,625)	(622,815)
<u>Operating Profit/(Loss)</u>	<u>90,991</u>	<u>52,052</u>
Depreciation	(34,286)	(33,016)
Contribution ex ELMC	<u>56,705</u>	<u>19,036</u>

## 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 the Charity are £7,059,444 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 investment. The performance of the funds is measured against an appropriate benchmark index and during the year the result has exceeded that benchmark. The Investment Sub-Committee monitors investments which are now managed on a discretionary basis by WH 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

Philip J Price  
Company Secretary

## **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.

# **AUDIT REPORT**

For the year ended 31<sup>st</sup> December 2018

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

### **Opinion**

We have audited the financial statements of The East Lancashire Masonic Charity for the year ended 31<sup>st</sup> December 2018 which comprise the statement of financial activities, the balance sheet and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31<sup>st</sup> December 2018, and of the incoming resources and application of resources 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.

### **Basis of opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and the provisions available for small entities, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## **AUDIT REPORT**

For the year ended 31<sup>st</sup> December 2018

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

#### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the directors' report) have been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

# **AUDIT REPORT**

For the year ended 31<sup>st</sup> December 2018

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

### **Responsibilities of the trustees**

As explained more fully in the trustees' responsibilities statement [set out on page 26] the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [[www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities)]. This description forms part of our auditor's report.

### **Use of our report**

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 auditor's 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's members as a body, for our audit work, for this report, or for the opinions we have formed.

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

2<sup>nd</sup> September 2019

**THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)**

(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES**

(including an Income and Expenditure Account)

For the year ended 31<sup>st</sup> December 2018

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
<b>INCOME:</b>					
Donations	3	239,926	-	239,926	475,909
Legacies		1,363,877	-	1,363,877	35,117
<b>Income from charitable activities</b>					
Grants from Masonic Charity Foundation		8,633	-	8,633	40,437
Trading activity - Hewlett Court	4	628,518	-	628,518	670,867
<b>Investment income</b>	5	84,530	-	84,530	64,287
<b>Other income</b>		230	-	230	-
<b>Gain on disposal of tangible fixed assets</b>		963,548	-	963,548	-
<b>Total income</b>		<u>3,289,262</u>	<u>-</u>	<u>3,289,262</u>	<u>1,286,617</u>
<b>EXPENDITURE:</b>					
<b>Costs of raising funds</b>					
Costs of raising voluntary income	7	74,572	-	74,572	39,291
Investment management costs		16,116	-	16,116	14,593
Property expenses	7	15,106	-	15,106	5,585
		<u>105,794</u>	<u>-</u>	<u>105,794</u>	<u>59,469</u>
<b>Expenditure on charitable activities</b>					
Grants	6	91,566	348	91,914	374,282
Grant administration	7	55,393	-	55,393	48,184
Grant making committee grants	6	71,213	-	71,213	59,171
Other donations	6	24,666	-	24,666	85,000
Trading activity - Hewlett Court	6	581,911	-	581,911	655,831
<b>Total expenditure</b>		<u>930,543</u>	<u>348</u>	<u>930,891</u>	<u>1,281,937</u>
<b>Net income</b>		2,358,719	(348)	2,358,371	4,680
Transfers between funds		-	-	-	-
<b>Other recognised gains and losses</b>					
Gains on revaluation of investments	12	(146,746)	-	(146,746)	144,920
Gains/(Losses) on disposal of investments	9	(4,093)	-	(4,093)	26,187
<b>Net movement in funds</b>		<u>2,207,880</u>	<u>(348)</u>	<u>2,207,532</u>	<u>175,787</u>
<b>Reconciliation of funds</b>					
Total funds brought forward at 1st January 2018		4,819,954	31,958	4,851,912	4,676,125
<b>Total funds carried forward at 31st December 2018</b>		<u>7,027,834</u>	<u>31,610</u>	<u>7,059,444</u>	<u>4,851,912</u>

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

**THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)**

(A company limited by guarantee)

**BALANCE SHEET**As at 31<sup>st</sup> December 2018

	Note	2018 £	2017 £
<b>FIXED ASSETS</b>			
Tangible assets	11	1,952,612	1,522,100
Investments	12	2,327,066	2,485,616
		<u>4,279,678</u>	<u>4,007,716</u>
<b>CURRENT ASSETS</b>			
Debtors	13	2,591,205	1,051,672
Bank and other deposits		354,559	407,046
		<u>2,945,764</u>	<u>1,458,718</u>
<b>LIABILITIES</b>			
Amounts falling due within one year	14	165,998	614,522
<b>NET CURRENT ASSETS</b>		<u>2,779,766</u>	<u>844,196</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		7,059,444	4,851,912
<b>NET ASSETS</b>		<u>7,059,444</u>	<u>4,851,912</u>
<b>FUNDS</b>			
Unrestricted:			
Free reserves		4,656,812	1,902,330
Revaluation reserve		274,086	445,423
Designated funds		2,096,936	2,472,201
		<u>7,027,834</u>	<u>4,819,954</u>
Restricted funds			
Endowed capital		31,610	31,958
Revaluation reserve		-	-
		<u>31,610</u>	<u>31,958</u>
	15	<u>7,059,444</u>	<u>4,851,912</u>

The trustees have prepared 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 30 to 41 were authorised for issue by the directors on 30th August 2019.

Signed on behalf of the directors by

D Cowen

## **THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)**

(A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31<sup>st</sup> December 2018

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#### **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(k), 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 applicable in the UK and Republic of Ireland (FRS 102) effective 1st January 2015 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

(b) Cash flow statement

The Charity 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 and grants

Donations 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.



## **THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)**

(A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31<sup>st</sup> December 2018

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#### **2 ACCOUNTING POLICIES continued**

(e) Legacies

Legacy income is recognised when the charity has entitlement to the funds which is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

(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.

(h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 8.

(i) Pension contributions

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the statement of financial activities in the period to which they relate.

**THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)**

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31<sup>st</sup> December 2018

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**2 ACCOUNTING POLICIES continued**

(j) 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. No depreciation is provided on leasehold improvements whilst the works are incomplete.

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:

Furniture, plant and equipment	5% per annum straight line
	10% per annum straight line
	25% per annum straight line

(k) 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.

**THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)**

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31<sup>st</sup> December 2018

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>3 DONATIONS</b>		
<u>Unrestricted Donations</u>		
Donations from Masons, their Lodges and Chapters and Events	213,540	213,227
Gift Aid tax reclaimed	16,288	13,006
Donations to Hewlett Court	10,098	4,000
	<u>239,926</u>	<u>230,233</u>
Restricted donations	<u>-</u>	<u>245,676</u>
<b>4 INCOME FROM CHARITABLE ACTIVITIES</b>		
<u>Trading activity - Hewlett Court</u>		
Income from residents	620,996	643,807
Residents contribution to medication administration	3,124	21,653
Sundry income	4,398	5,407
	<u>628,518</u>	<u>670,867</u>
<b>5 INVESTMENT INCOME</b>		
	<b>£</b>	<b>£</b>
Income from investments	84,354	64,226
Bank and Deposit interest	176	61
	<u>84,530</u>	<u>64,287</u>
Of the £84,530 received in 2018 (2017: £64,287) £Nil was restricted funds (2017: £83) and £84,530 (2017: £64,204) unrestricted funds.		
<b>6 DIRECT CHARITABLE EXPENDITURE</b>		
<u>Grants to individuals</u>		
Masonic Charity Foundation	8,633	40,437
Other grants including Christmas and birthday gifts	40,563	32,891
Holidays paid for beneficiaries	26,133	26,071
Comforts fund	16,237	17,860
	<u>91,566</u>	<u>117,259</u>
Restricted Fund	<u>348</u>	<u>257,023</u>

**THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)**

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31<sup>st</sup> December 2018

	2018	2017
	£	£
<b>6 DIRECT CHARITABLE EXPENDITURE (Continued)</b>		
Grant making committee grants	71,213	59,171
Other donations		
Masonic	15,000	5,000
Non-Masonic	9,666	80,000
	<u>24,666</u>	<u>85,000</u>
Trading activity - Hewlett Court:-		
Salaries, wages and related costs	277,919	265,249
Food and kitchen consumables	80,797	85,275
Repairs and renewals	72,071	118,067
Other property costs including heat, light, rates, water and insurance	63,926	66,560
Depreciation of tangible fixed assets	34,286	33,016
Medication administration	12,521	47,110
Other expenses	40,391	40,554
	<u>581,911</u>	<u>655,831</u>

**7 MANAGEMENT AND ADMINISTRATION OF THE CHARITY**

	Grant administration	Cost of raising voluntary income	Property expenses	Total costs
	£	£	£	£
<b>2018</b>				
Salaries, wages and related costs	15,500	6,500	-	22,000
Insurance	891	891	6,245	8,027
Rates and water rates	-	-	(1,940)	(1,940)
Other expenses	2,837	31,018	10,801	44,656
Governance costs (see note 8)	23,830	23,829	-	47,659
Support costs (see note 8)	12,335	12,334	-	24,669
	<u>55,393</u>	<u>74,572</u>	<u>15,106</u>	<u>145,071</u>
<b>2017</b>				
Salaries, wages and related costs	15,500	6,500	-	22,000
Insurance	-	-	5,585	5,585
Rates and water rates	-	-	-	-
Other expenses	2,245	2,353	-	4,598
Governance costs (see note 8)	19,702	19,701	-	39,403
Support costs (see note 8)	10,737	10,737	-	21,474
	<u>48,184</u>	<u>39,291</u>	<u>5,585</u>	<u>93,060</u>

**THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)**

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31<sup>st</sup> December 2018**8 ANALYSIS OF GOVERNANCE AND SUPPORT COSTS**

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between Grant Administration and Costs of Raising Voluntary Income (see note 7) in the year.

	<b>General support</b>	<b>Governance function</b>	<b>Total</b>	
<b>2018</b>	<b>£</b>	<b>£</b>	<b>£</b>	
Salaries, wages and related costs	12,181	12,181	24,362	Estimate of time
Auditors remuneration	-	13,200	13,200	Governance
Auditors remuneration - other services	-	4,560	4,560	Governance
General office	12,488	12,487	24,975	Estimate of time
Committee expenses	-	109	109	Governance
Professional fees	-	1,800	1,800	Governance
Annual meeting	-	539	539	Governance
Bank charges	-	2,783	2,783	Governance
	<u>24,669</u>	<u>47,659</u>	<u>72,328</u>	
<b>2017</b>	<b>£</b>	<b>£</b>	<b>£</b>	
Salaries, wages and related costs	9,498	9,498	18,996	Estimate of time
Auditors remuneration	-	11,000	11,000	Governance
Auditors remuneration - other services	-	3,400	3,400	Governance
General office	11,976	11,976	23,952	Estimate of time
Committee expenses	-	74	74	Governance
Professional fees	-	-	-	Governance
Annual meeting	-	775	775	Governance
Bank charges	-	2,680	2,680	Governance
	<u>21,474</u>	<u>39,403</u>	<u>60,877</u>	

**9 PROFIT ON DISPOSAL OF INVESTMENTS**

	<b>£</b>	<b>£</b>
Proceeds	317,913	503,875
Less: Cost	297,415	386,478
Gains (losses) over historical cost	<u>20,498</u>	<u>117,397</u>
Less: Revaluation gains (losses) realised	24,591	91,210
Profits (Losses) over book value	<u>(4,093)</u>	<u>26,187</u>

**10 NET INCOME / (DEFICIT) FOR THE YEAR**

	<b>£</b>	<b>£</b>
Net Income/(Deficit) for the year is stated after charging:		
Depreciation of tangible fixed assets - owned	34,286	33,016
Auditors remuneration	13,200	11,000
Auditors remuneration - non-audit services	<u>4,560</u>	<u>3,400</u>

**THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)**

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31<sup>st</sup> December 2018**11 TANGIBLE FIXED ASSETS**

	<b>Freehold Land and Buildings £</b>	<b>Leasehold Improvements £</b>	<b>Furniture, Plant and Equipment £</b>	<b>Total £</b>
<b>Cost</b>				
As at 1st January 2018	732,462	687,226	451,724	1,871,412
Additions	-	383,609	81,189	464,798
Disposals	-	-	-	-
As at 31st December 2018	<u>732,462</u>	<u>1,070,835</u>	<u>532,913</u>	<u>2,336,210</u>
<b>Depreciation</b>				
As at 1st January 2018	-	-	349,312	349,312
Charge for the year	-	-	34,286	34,286
Eliminated on disposal	-	-	-	-
As at 31st December 2018	<u>-</u>	<u>-</u>	<u>383,598</u>	<u>383,598</u>
<b>Net Book Value</b>				
As at 31st December 2018	<u>732,462</u>	<u>1,070,835</u>	<u>149,315</u>	<u>1,952,612</u>
As at 31st December 2017	<u>732,462</u>	<u>687,226</u>	<u>102,412</u>	<u>1,522,100</u>

During the year ended 31st December 2015 the Charity granted leases for 999 years for Freemasons' Hall. 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. The Charity is refurbishing the third floor and the associated costs are being recognised as leasehold improvements.

Land and buildings and furniture, plant and equipment are used for direct charitable purposes as part of the operating activities of the Charity. Authorised capital expenditure at 31st December 2018 amounted to £1.6m (2017 £Nil).

**THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)**

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31<sup>st</sup> December 2018**12 INVESTMENTS**

<u>CHARITY</u>	Freehold Land £	Holdings in Masonic Hall Companies £	Listed Securities £	Total £
Cost or valuation				
As at 1st January 2018	-	20	2,485,596	2,485,616
Investments purchased in year	10,000	-	300,201	310,201
Investments sold in year	-	-	(322,005)	(322,005)
Increase/(decrease) in market value	-	-	(146,746)	(146,746)
As at 31st December 2018	<u>10,000</u>	<u>20</u>	<u>2,317,046</u>	<u>2,327,066</u>
Historical cost as at 31st December 2018	<u>10,000</u>	<u>20</u>	<u>2,040,960</u>	<u>2,050,980</u>
Holdings in Masonic Hall Companies at cost:			<b>2018</b>	<b>2017</b>
			£	£
Blackburn Masonic Hall Company Limited			<u>20</u>	<u>20</u>

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

**13 DEBTORS Amounts falling due within one year**

	<b>2018</b>	<b>2017</b>
	£	£
Sundry debtors	184,741	969,237
Prepayments and accrued income	1,506,464	82,435
	<u>1,691,205</u>	<u>1,051,672</u>

**DEBTORS Amounts falling due after one year**

	<b>2018</b>	<b>2017</b>
	£	£
Sundry debtors	900,000	-
	<u>900,000</u>	<u>-</u>
<b>Total debtors</b>	<u>2,591,205</u>	<u>1,051,672</u>

Sundry debtors include £144,324 (2017: £950,101) relating to monies held in an Escrow account for the purpose of carrying out refurbishment works to the third floor of Freemasons' Hall for which the Charity has been granted a 150 year underlease. Sundry debtors falling due after one year relate to the balance of a premium payable on the granting of a long lease of the Car Park land.

Prepayments and accrued income include £1,332,887 (2017: £Nil) relating to a legacy recognised in the 2018 Statement of Financial Activities but not received until after the year end.

**14 CREDITORS: Amounts falling due within one year**

	<b>2018</b>	<b>2017</b>
	£	£
Other taxes and social security costs	4,032	8,085
Sundry creditors	27,445	29,142
Accruals and deferred income	134,521	577,295
	<u>165,998</u>	<u>614,522</u>

**THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)**

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31<sup>st</sup> December 2018

**15 ACCUMULATED FUNDS**

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

	Fund at 1st January 2018 £	Surplus / (Deficit) for the year £	Transfers between reserves £	Other recognised gains and losses £	Provision released on sale of investments £	Fund at 31st December 2018 £
<b>Unrestricted</b>						
General Reserve Charity	1,902,330	2,358,719	375,265	(4,093)	24,591	4,656,812
Revaluation Reserve	445,423	-	-	(146,746)	(24,591)	274,086
Designated Funds	2,472,201	-	(375,265)	-	-	2,096,936
	<u>4,819,954</u>	<u>2,358,719</u>	<u>-</u>	<u>(150,839)</u>	<u>-</u>	<u>7,027,834</u>
<b>Restricted</b>						
General Reserve Charity	31,958	(348)	-	-	-	31,610
Revaluation Reserve	-	-	-	-	-	-
	<u>31,958</u>	<u>(348)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,610</u>
<b>Total Funds</b>	<u>4,851,912</u>	<u>2,358,371</u>	<u>-</u>	<u>(150,839)</u>	<u>-</u>	<u>7,059,444</u>

The balances on Revaluation Reserves represent unrealised gains on investments.

The designated funds represent:-

	2018 £	2017 £
Fixed assets	1,952,612	1,522,100
Freemasons' Hall development contribution	144,324	950,101
	<u>2,096,936</u>	<u>2,472,201</u>

**Analysis of movements in restricted fund**

	Fund at 1st January 2018 £	Income £	Expenditure £	Transfers between reserves £	Other recognised gains and losses £	Provision released on sale of investments £	Fund at 31st December 2018 £
Disaster Relief Fund	<u>31,958</u>	<u>-</u>	<u>(348)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,610</u>

**Description and purpose of the restricted funds**

Disaster Relief Fund To support families and communities in the event of disasters

**16 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

The net assets of the Restricted Funds were:

	£	£
Cash and deposits	31,610	31,958
	<u>31,610</u>	<u>31,958</u>

**17 OPERATING LEASE COMMITMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	£	£
Within one year	2,811	2,811
Between one and five years	1,983	4,793
	<u>4,794</u>	<u>7,604</u>



## THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31<sup>st</sup> December 2018

#### 18 EMPLOYEES

The average monthly head count for the Charity was 26 staff (2017: 25 staff) and the average number of full time equivalent employees (including casual and part time staff) during the year was as follows:-

	<b>2018</b>	<b>2017</b>
	<b>Number</b>	<b>Number</b>
Main charity	2	2
Hewlett Court	15	14
	<u>17</u>	<u>16</u>
	<u><u>17</u></u>	<u><u>16</u></u>
Total remuneration during the year amounted to:	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Wages and salaries	306,673	288,304
Social Security Costs	12,545	13,947
Pension costs	5,063	3,994
	<u>324,281</u>	<u>306,245</u>
	<u><u>324,281</u></u>	<u><u>306,245</u></u>
Allocation:		
Direct charitable expenditure -		
Trading activity - Hewlett Court	277,919	265,249
Grant administration	15,500	15,500
Cost of raising voluntary income	6,500	6,500
Governance and support (see note 8)	24,362	18,996
	<u>324,281</u>	<u>306,245</u>
	<u><u>324,281</u></u>	<u><u>306,245</u></u>

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

One of the Directors/Trustees has been paid remuneration from an employment with the Charity. Remuneration of £34,971 and pension contributions of £613 were paid to J Ward in accordance with an employment contract and related to duties as an employee of the charity rather than as a Director/Trustee.

#### 19 RELATED PARTY TRANSACTIONS

During the year the Charity was provided with insurance brokerage services by RBIG Corporate Risk Services Limited at a cost of £19,339 (2017: £17,368). Mark Davies who was a Director of the Charity is also a Director of RBIG Corporate Risk Services Limited.

## **LIST OF DONATIONS GIVEN: -**

In the year ended 31<sup>st</sup> December 2018

### **MASONIC DONATIONS**

Mark 2021 Festival £5,000

West Lancashire Festivals £10,000

**TOTAL MASONIC DONATIONS** **£15,000**

### **PGM DISCRETIONARY FUND**

Friend of Ecclesholme £4,000

### **OTHER DONATIONS**

Life for Lifelites £5,000

Dr Kershaw Hospice £135

MacMillan Cancer Support £76

Toilet Twinnin £165

B.I.R.D £65

Ronald McDonald £225

**TOTAL OTHER DONATIONS IN 2018** **£24,666**

### **GRANT MAKING COMMITTEE GRANTS**

**East Lancs Scouts** £700  
Grant towards the cost of Jamboree America 2019

**Manchester Road Methodist Church** £950  
To purchase office equipment

**Friends of Tottingham Library** £7,000  
To fund provision of café facility

**Peel Brow Primary School** £1,000  
To purchase outdoor/learning equipment

**St Peter's Community Gathering** £1,077  
To fund fun day

<b>Agecroft Ladies Rowing Club</b>	<b>£2,500</b>
To fund equipment	
<b>Communic8te Bury</b>	<b>£3,749</b>
To purchase IT equipment	
<b>Annabelle's Challenge</b>	<b>£1,000</b>
Grant towards costs	
<b>Bury Mayor's Charity</b>	<b>£1,000</b>
Donation to Mayor's appeal	
<b>ELHT &amp; Me</b>	<b>£4,650</b>
To purchase IT equipment	
<b>North Tameside Scouting District</b>	<b>£250</b>
Grant towards cost of band	
<b>Teddies for Loving Care</b>	<b>£2,000</b>
To provide teddies for distribution in local hospitals	
<b>Fusilier &amp; Learning Centre</b>	<b>£7,000</b>
To provide equipment	
<b>Clitheroe Castle Junior Parkrun</b>	<b>£625</b>
To provide equipment	
<b>Mylo &amp; Friends</b>	<b>£500</b>
To purchase equipment	
<b>Community Cuts</b>	<b>£250</b>
Part contribution	
<b>Mustard Tree</b>	<b>£2,172</b>
To purchase 6 units of computer equipment	
<b>St Johns Free Church of England</b>	<b>£1,500</b>
To fund refurb of kitchen	
<b>Fusilier Musical Spectacular</b>	<b>£300</b>
To fund support	
<b>Speakeasy</b>	<b>£1,308</b>
To purchase computer and projector	
<b>D-Caff</b>	<b>£1,000</b>
To fund provision of toilet facilities	
<b>Bury Society for Blind &amp; Partially Sighted</b>	<b>£500</b>
Contribution towards outing costs	
<b>Tameside Young Carers</b>	<b>£500</b>
Contribution to costs	
<b>Dragon Martial Arts Centre</b>	<b>£600</b>
Replace equipment lost in fire	

<b>Teddies for Loving Care</b> To provide teddies for distribution in local hospitals	<b>£750</b>
<b>Teddies for Loving Care</b> To provide teddies for distribution in local hospitals	<b>£1,000</b>
<b>High Crompton Park FC</b> Purchase of Training Kit	<b>£600</b>
<b>Salle Angelo Fencing Club</b> Purchase of 3 Laser Pistols and Travel Targets	<b>£1,800</b>
<b>Mia Linnick-Holden &amp; Andrei Toader</b> Contribution towards dance competition costs	<b>£200</b>
<b>Burnley Boys and Girls Club</b> Fit security grill over kitchen window	<b>£204</b>
<b>Molly Renkin-Holloway</b> Contribution towards cost of attending World Scout Jamboree	<b>£800</b>
<b>Abbeyfield</b> Contribution towards garden makeover	<b>£1,000</b>
<b>Teddies for Loving Care</b> To provide teddies for distribution in local hospitals	<b>£750</b>
<b>Contact</b> Contribution towards cost of trips	<b>£1,444</b>
<b>Gaddum</b> Cost of transport to Christmas function	<b>£200</b>
<b>Tameside Pulmonary Fibrosis Support Group</b> To provide cost of one year's room hire	<b>£700</b>
<b>Young Stars Sports Club</b> To purchase equipment for training	<b>£1,360</b>
<b>Teddies for Loving Care</b> To provide teddies for distribution in local hospitals	<b>£1,296</b>
<b>Red Lane Primary School</b> To replace equipment lost in fire	<b>£3,500</b>
<b>Jumbles Sailing Club</b> Contribution towards cost of new jetty	<b>£1,000</b>
<b>Personalising Freedom</b> To purchase three computers	<b>£1,633</b>
<b>Operation Wallacea</b> Contribution towards cost of trip to Madagascar	<b>£250</b>
<b>Greater Manchester North Scouts</b> Contribution towards cost of six scouts attending the World Jamboree	<b>£1,200</b>

<b>Alt Academy</b>	
To purchase outdoor equipment	<b>£3,100</b>
<b>Salford District</b>	
To purchase a defibrillator	<b>£1,000</b>
<b>Missions Christmas</b>	
To purchase toys for 4 to 9-year-old children	<b>£1,000</b>
<b>Thomasson Memorial School for the Deaf</b>	
To purchase carpets	<b><u>£4,295</u></b>
<b>TOTAL GRANT MAKING COMMITTEE GRANTS 2018</b>	<b><u>£71,213</u></b>

### **National Masonic Charities – Statistics 2018**

Masonic Charitable Foundation approved grants to the value of £510,933 to 171 Beneficiaries:

Financial Support	£212,565 to 76 Beneficiaries
Family/Education	£63,200 to 29 Beneficiaries
Health	£67,168 to 57 Beneficiaries
Family/Residential Care	£168,000 to 9 Beneficiaries

### **Non-Masonic Grants**

#### Hospices - £11,798 for nine Hospices

£1,682	Bolton Hospice
£1,094	Bury Hospice
£1,388	Dr Kershaw's Hospice
£1,290	East Lancashire Hospice
£1,290	Hospice Care for Burnley and Pendle
£800	Rosendale Hospice
£1,584	Springhill Hospice (Rochdale)
£1,682	St Ann's Hospice (Little Hulton)
£988	Willow Wood Hospice

#### Other Non-Masonic Grants

£4,000	North-West Air Ambulance
£5,000	Manchester Carers Forum
£40,000	Acorn Recovery Projects
£19,200	Burnley FC in the Community