

**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 2022**



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

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## **INTRODUCTION FROM OUR PRESIDENT**

Whilst the Province is deeply involved in fund raising for the Masonic Charitable Foundation, to many observers the ELMC may seem quiet, but I can tell you that behind that veil of respect for the Festival, exists one of the busiest and competent groups of people I have had the pleasure to work with.

The Charity's Board, ably chaired by Chad Northcott, meets regularly to discuss high level matters and the Chairmen of the Charity's nine Committees, our Treasurer and the Provincial Grand Charity Steward and Provincial Grand Almoner report passionately on the work of their teams, seeking guidance where appropriate from their colleagues and co-Directors.

Of course, what the Board and the various committees discuss is just words, but every day I see those words translated into action: Grants awarded, active participation by Freemasons in the community, visits to the those in need in our Masonic Community, holidays, days out, celebrations and activities (too numerous to list) for our hundreds of beneficiaries. I could go on.

Hewlett Court continues its work with great success and for many years now has been a self-financing enterprise, offering an outstanding service, excellent accommodation, independent living, superb catering and entertainment – all for retirees desiring to live in the company of others. Beverley Schofield, the Hewlett Court Manager and her staff do outstanding work to ensure all of the above.

In spite of external factors, the Charity has fared financially very favourably during 2022, and I am grateful on yours and my own behalf, to the Operations Director Julie Ward, and all of those people mentioned above, whose industry is making our Charity such a success.

The relationship we have with the Masonic Charitable Foundation is excellent, and between us we are meeting challenges, ensuring the needs of our beneficiaries are met, and are able to amply support charities and good causes in our local communities; thereby forging relationships and putting the good news story of Freemasonry out there – as a relevant part of the fabric of society – a force for good.

Right Worshipful Brother Robert I Frankl  
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	Robert I Frankl *	<i>(Appointed 29.03.2022)</i>
Deputy President	John R Farrington *	
Chairman	Chad A Northcott	
Hon. Secretary	Philip J Price	
Hon. Treasurer	David Cowen	
	Robert Findlay	
	David Hudson	
	David Lightbown	
	Peter Nicholson	<i>(Appointed 22.09.2022)</i>
	Stephen A Thomson	
	Derek N Thornhill *	<i>(Resigned 22.09.2022)</i>
	William R Waite *	
	Julie Ward*	

REGISTERED OFFICE: Hewlett Court  
Newcombe Road  
Ramsbottom  
Bury  
BL0 9XJ

AUDITORS: Percy Westhead & Company  
Chartered Accountants and Statutory Auditors  
Hanover House  
30-32 Charlotte Street  
Manchester, M1 4FD

BANKERS: Barclays Bank plc  
Leicester  
Leicestershire, LE87 2BB

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

Manager of Hewlett Court: Mrs Beverley Schofield

ADMINISTRATION:

Administrative Officer: Mrs Karen Hall

CONTACT:

Principal address:

Hewlett Court  
Newcombe Road  
Ramsbottom  
Bury  
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Tel: 01204 886552

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

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

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The ELMC was incorporated on the 13<sup>th</sup> 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, the Manager of Hewlett Court, Beverley Schofield, 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 Benevolence 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 Areas 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 Masonic Charitable Foundation 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.

**Museum and Library Committee's** objectives include the operation of a Museum of Freemasonry for the education and pleasure of Freemasons and the public on Masonic Heritage. The Committee, in addition to displaying, caring for, and maintaining an inventory of Masonic artefacts also manages a library of books, manuscripts and other papers, some of which are displayed, whilst others are securely available via the Rylands library.

**The Grant Making 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 provide help for the less fortunate within our Masonic and the extended community. In 2022 circa 663 beneficiaries were supported by the Committee of Benevolence and the Welfare Office, 161 of whom were also supported by the Masonic Charitable Foundation. In addition to the time freely given by Almoners, Provincial Welfare Officers, Charity Stewards and many other committed Freemasons, the financial value of the grants and support to East Lancashire beneficiaries in this financial year consisted of £11,940 from the ELMC and a further £338,963 from MCF (this included help with living costs, health and well-being, and supporting the education of children and young people).

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 2022 the Fund received 35 applications (in 2021 – 33 applications were received) and approved grants to 25 organisations (in 2021 – 22 were approved) totalling £35,484 (2021- £34,336). The impact of these donations is very important to us – Freemasonry in action. Other ELMC donations include £100K towards the EL Festival 2026.

The total outlay of ELMC funds to both masonic and non-masonic causes in 2022 was £205,297.

The ELMC Fund Raising Committee has worked closely with the Provincial Charity Steward's Committee and other ELMC Officers to develop fund-raising activities and encourage regular donations by Freemasons, their Lodges and Chapters and the extended masonic Community, but we have tempered some of this work with the knowledge that the Province is in the midst of a Festival Appeal for the MCF.

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. Major improvements to the facility were completed during 2021 and refurbishment and exterior work continued in 2022. It is very much worth your Lodge planning a visit to see, where you will be made most welcome.

Julie Ward, Operations Director for the ELMC, continues with the management of the day-to-day activity of the Charity from her base at Hewlett Court. The greatest challenges of 2022



have included managing the transition from Covid to more normal times whilst still ensuring the safety of residents and staff at Hewlett Court, as well as marketing the site to achieve full occupancy (which has been extremely well managed with support from the Hewlett Court Manager, Beverley Schofield and her team).

Prior to completion of the works at Manchester Hall, in late 2022 the development/management company went into receivership. This has been something of a distraction, but the Board will continue to work with the receivers during 2023 – whose aim is to complete all that is necessary for the tenants (including us on the 3rd floor) before handing over to a new leaseholder for us to relate with. As work on the 3rd floor continues we hope also, with support from other interested parties, to resurrect the Museum and library, adding masonic history, knowledge and artefacts, accessible via the Museum in Manchester Hall and hopefully wider afield.

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 updated on all ELMC activities, please visit our web resources:

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

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

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

[Hewlett Court \(@hewlettcourt\) • Instagram photos and videos](#)

## **THE COMMITTEE OF BENEVOLENCE**

David Lightbown	Chairman
Philip J Price	ELMC Hon. Secretary
David Hudson	Provincial Grand Almoner
Bob Findley	Provincial Grand Charity Steward
Alston Hall	Chairman, Comforts Fund Committee
Julie Ward	Director of Operations

## **AREA REPRESENTATIVES**

Alston Hall	Eastern Area
Michael Bluer	Western Area
Vic Murphy	Southern Area
Alan Fielder	Northern Area
Alan Potts	Salford Area
Elliott Moss	Manchester Area

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 other factors are taken into account when considering each application.

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 with petitions brought to them by the Provincial Welfare Officers (PWO), Almoners or other concerned Brethren on behalf of Freemasons, their family 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 the last year the MCF has given financial support to 161 beneficiaries within the Province of East Lancashire totalling £338,963 with additional financial support of £11,940 being provided by the ELMC, this being dispersed via the Committee of Benevolence, the Comforts Fund and the Young Peoples Committee.

The total number of beneficiaries of ELMC 2022 [at year end] being 663, comprising 67 widows, 14 brethren, 13 Married Couples, 2 Spinsters, 1 Bachelor, 62 Young People, 38 Residents of Hewlett Court, and 466 Widows of Closed Lodges.

During 2022 there were 13 new petitions for financial support, 69 cases were reviewed and 4 were made a new beneficiary of the Charity. In addition to which a number of the young beneficiaries have received financial assistance for educational purposes and equipment.

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 when required, 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 COB 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.

David Lightbown  
Chairman of the Committee of Benevolence

## **COMFORTS FUND COMMITTEE**

Alston Hall                      Chairman  
Julie Ward  
Harold Cooper  
Jim Hilton  
Beverley Schofield  
Rachel Cookson

With the return to normal activities after Covid, the ELMC Comforts Fund Committee was able provide a program of events for the year 2022 for the Beneficiaries.

The Spring Party was held on 5<sup>th</sup> April 2022 at Stanley House, Masonic Hall, Audenshaw where over 85 guests attended. The Provincial Grand Master/President of the Charity, RWBro

Robert Frankl and his good lady, Mrs Fiona Frankl were in attendance. The Deputy Provincial Grand Master (Deputy President of the Charity), the Assistant Provincial Grand Masters and Members of the Board (all with their wives and partners) supported the evening too. Beneficiaries of the Charity together with some Residents from Hewlett Court were also present.

The evening began with a 'meet and greet' reception of all the guests who were then treated to refreshments prior to the meal. This proved to be a great choice of menu for all three courses! During the meal we were treated to a very accomplished violinist, Katie Fiddlestix, who performed a wide selection of music to suit the dining experience.

The President and Fiona accompanied by the Chairman of The Comforts Fund Committee spent some time circulating and chatting with the guests.

Each guest was presented with a gift; the ladies received a scarf and the men a tie, with an easter egg each.

After dinner we were treated to a ballroom spectacular by two very talented young people who had been spotted at a previous event by Julie Ward. Henry and Freya, who have been dancing from a very young age, are very capable, or should I say gifted, to be able to perform very complex dance routines. Their demonstration of ballroom dancing was astonishing and joyful to see; all those present enjoyed their dance sequences. The duo are supported by the Masonic Charitable Foundation's, Talent Aid Scheme.

The ELMC Annual Holiday for 2022 took place at the Clifton Park Hotel, St Annes on Sea, from Monday 23rd to Monday 30th May. The accommodation provided seven nights bed, breakfast, evening meal and nightly entertainment, for just over forty guests of the charity.

On Tuesday 24th May the group enjoyed an afternoon tea and gin tasting experience provided by the Spirit of Garstang, a local family run business producing handcrafted gins.

Prior to departure for the holiday the Comforts Fund Committee would normally use Hewlett Court as a meeting point, where the guests would enjoy a lunch before going to St Anne's by coach. However, to continue to protect the Residents, the holiday makers were asked to make their own way to the Hotel, which worked very well.

During the week, the weather was very mixed, but this did not dampen the holiday spirit. The group all enjoyed the company of each other and felt instantly 'at home' when they arrived at the hotel, which we have now used for the past thirteen years. The Hotel staff are most helpful and the food excellent. The Comforts Committee visited and spent time with the beneficiaries and guests along with Julie and Beverley who were on duty for the week. A fantastic holiday was had by all.

The Autumn Outing took place on Sunday 18<sup>th</sup> September 2022 to the Coronation Street tour. We travelled by coach leaving from Hewlett Court. Over 45 guests attended the event. The Beneficiaries were able see the sets and layout of Coronation Street; very different to what you see on the television. We had a tour guide to escort us around the set. This trip to Coronation Street proved very popular and enjoyable. After the tour, the Beneficiaries were transported by coach to Manchester Hall for a three-course meal. After the meal they were then taken back to Hewlett Court where those not residing made their way home.

My sincere thanks to the members of the Comforts Fund Committee: Julie, Beverley, Rachel, Jim, Harold, and the staff at Hewlett Court who have worked very hard with all the events that we put on.

Alston Hall  
Chairman of the Comforts Fund Committee.

## **THE YOUNG PEOPLE’S COMMITTEE**

Roger Tinker                      Chairman  
Paul Doran  
Gary O’Neill  
Raymond P Evans  
Christopher Creelman  
Malcolm Roe  
Karen Hall  
Julie Ward                      ELMC Director of Operations

The Chairman of the Committee of Benevolence is an “ex-Officio” member of this Subcommittee.

The end of restrictions due to the Covid19 pandemic meant that our activities in 2022 could return to normality. We arranged five events during the year: Adventure Golf at Dino Falls Trafford, Water Skiing at Whitworth, a Hewlett Court Street Party, Harry Potter World at Warner Bros Studios and The Adventures of Peter Pan - The Pantomime.

For some family groups who had a vulnerable child or parent there was still some caution about joining us on events. The pandemic and lockdowns had meant that they were concerned about how their compromised immune systems would cope with an infection.

### **Adventure Golf at Dino Falls**

On a wet, cold, windy morning, Tuesday 12<sup>th</sup> April, fifteen Young People accompanied by six parents / guardians met with the Young Peoples' committee members at the Trafford Golf Centre. Everybody had hoped for fine weather, but we were presented with weather that reminded us of January, not the week before the Easter Holidays.

At the Golf centre we were welcomed by our host Matt. The plan was for the Young People and their parents / guardians to have their first experience of using a Driving Range followed by two rounds of Adventure Golf on the Dino Falls and Volcano Rapids courses at the Golf Centre, located close to the Trafford Centre.

Matt took all the participants through the basics of hitting the ball, grip, stance, swing and safety. The group divided into team groups in bays to begin “putting” theory into practice.

Driving ranges have become high tech - cameras track each shot and are able to superimpose the flight of the ball onto greens at golf courses around the world or onto computer games, rewarding players with points for distance and accuracy. Automation has also eradicated the need to bend down and place the ball on a tee. Balls are automatically fed on to the variable height tee allowing the player to concentrate on hitting the ball.

The Dino Falls and Volcano Rapids involved water hazards with the possibility of some in our party getting slightly damp. In the incessant rain everybody got wet including the accompanying committee members. The courses are well designed with challenges on every hole.

After the first round of Adventure Golf, it was time for a lunch of Pizza, Burgers or Hot Dogs in the meeting room. Everybody had enjoyed the morning session despite the weather. After lunch the Young People were each given an Easter Egg. Some of the families decided that it was too wet and cold to complete the second course. For those who stayed, the weather did improve. There was less rain, but it was still cold in the easterly wind. After completing the second round and after a hot drink everybody said their goodbyes.

There are lots of people to thank for ensuring that the day went as planned despite the weather: The committee members who gave up their time, Karen Hall for doing the invitations and organising the food order. Thanks are due to the Trafford Golf Centre, Melissa Goodwin and Matthew (Matt) Cross for handling our booking and ensuring our requirements were catered for. Matt deserves special thanks for his patience and encouragement on the driving range.

### **The Water Ski Academy, Cowm Reservoir, Whitworth 1<sup>st</sup> June 2022**

Cowm reservoir is hidden away on a hillside above Whitworth. It is a local secret worthy of special rites to be given the location. The YPC contacted Nick McGarry at the Water Ski Academy in 2019 and arranged to hold an introduction to water skiing in May 2020. The Covid19 restrictions imposed in 2020 forced us to reschedule the date to 2021 and after a further postponement we were able to hold the event on the 1<sup>st</sup> June 2022.

We had hired the use of one tow boat, with driver and safety observer for two hours, and the use of the clubhouse facilities for the afternoon. The objective was to give eight Young People their first experience of water skiing. On the morning of the event one of the families, three of whom were to take part in the event, contacted us to say that they had norovirus symptoms in the family group and could not join us. Down to four skiers we asked the parents / guardians if they wished to participate. One eagerly stepped forward. After the mandatory safety briefing, donning wetsuits and buoyancy jackets. It was time to take to the water.

The driver for the session was Georgina, a highly rated Water Ski Slalom competitor, and safety observer, Todd, a Wake Board National Champion. With these two in charge the Young People were in safe hands. Also in the boat was the YPC Director of Photography, Paul. The ski boat is fitted with a tow bar at the side of the boat for beginners. The pupil uses the bar as support to learn the position of the skis on the water and to feel the vibration of the water ripples, and experience the speed sensation when close to the water. After a couple of runs on the bar the pupils then progress to using a short tow rope attached to the bar and, when they feel confident, transfer to a longer tow rope at the rear of the boat.

The first pupil soon mastered the skills needed and quickly progressed to using the long rope. The other pupils had varying success in overcoming the physical and mental demands of water skiing. To the YPC they are all champions. After the YPC's session Todd took to the water to demonstrate his incredible skills at wake board with somersaults, flips and reverse skiing. The speed and agility he has is amazing.

The Water Ski Academy has superb facilities in the grounds at the rear of the building comprising a hot tub, lawned gardens, picnic tables, shaded veranda and a large BBQ. Some of the girls found the lure of the hot tub too great to miss and an excellent way to get warm. Roger was persuaded to fire up the BBQ and begin cooking a tempting array of sausages, beefburgers and halloumi slices together with rolls, buns, salads, sauces and a giant chocolate fudge cake to satisfy the hunger.

At the end of the day, before we departed Georgina, donned her ski and took to the water to demonstrate her Slalom skills. She put on an impressive display of the grace and ability required to complete the demanding course.

Our thanks to Nick and everybody at the Water Ski Academy, Paul and Karen for doing the shopping and the Young People for challenging themselves to learn a new skill.

### **Hewlett Court Street Party 5<sup>th</sup> June 2022**

During a zoom meeting to discuss the YPC's presence at the Hewlett Court Street Party in aid of the EL 2026 Festival, one of the committee members said we were over thinking our involvement; it should be child's play. The solution: A stall full of things of interest to children; we are the Young Peoples' Committee. It was agreed that the YPC would release their inner child and create a Jubilee Treasure Hunt, Name the Duck Competition, Garden Games (Jenga, Quoits, Boule and Target Tumble), a sale of Hand Crafted Wooden Toys and, for the adults, a copy of the YPC's Memory Book to browse through whilst the children were at play. The plan was put into action.

The first three days of the Jubilee celebration had been sunny and warm.

An early start on a damp and cold Sunday morning didn't dampen the YPC's spirit as we put up the gazebos, set out our stall and placed the trail of clues and answers to the Treasure Trail amongst the other stalls and attractions at the Street Party. The first decision, after a bacon butty and cup of tea, was to delay setting out the garden games in the hope of the weather improving.

The Treasure Hunt was the YPC's most popular activity. There was a steady stream during the day of children leading parents from stall to stall seeking the answers. Luckily everybody managed to get the answers and were wide eyed when they received their TLC Teddy and a Jubilee Badge prize.

Name the Duck was well supported. Children aided by parents, read through the names on offer, made their choice and hoped to be the proud owner of the Giant Duck. The visit from the Rock Choir, who were to perform later in the day swelled the takings of the Name the Duck competition. Thank you, Ladies.

Overall, the day was a success. We made a profit to donate to the EL Festival 2026 and discovered a hidden talent of one of our committee members. The “Flashdance” outside the DJ's tent revealed that the YPC has a talented entertainments manager amongst its ranks, when Gary led the group in a variety of dance routines. What a mover.

A big thank you to Karen for liaising with the organising committee and keeping us all on track, to Paul for his creativity in designing and running the Treasure Hunt , Ray for helping us erect the gazebos and set out the stall and Malcolm for manning the stall and promoting the sale of the Treasure Hunt entry forms.

### **Warner Bros. Studio Tour - The Making of Harry Potter 2<sup>nd</sup> August 2022**

The weather Gods were not kind to us; it was raining throughout the journey into Manchester. Did somebody say there was a drought? The YPC volunteers assisting during the day had been asked to meet no later than 7.30 am at Manchester Piccadilly Station bringing with them a selection of bananas, water bottles and cereal bars to sustain the Young People during the first part of our journey; a train ride to Milton Keynes. Our 8:10 departure was on time. The food, drinks and Harry Potter Quiz sheets were handed out. One of the committee members, Malcolm, hadn't read a Harry Potter book or seen any of the films and spent the two weeks prior to the trip binge watching all eight films. He was disappointed when we told him committee members were not allowed to compete in the quiz. Never mind, his newly acquired knowledge would be useful during the Tour.

It is a quick journey from Manchester to Milton Keynes, approximately one and a half hours. The group had only just completed the quiz. The Dementors who stood in for our usual team of invigilators were a strong deterrence for any competitor who was hoping to use the internet as a source for the answers. After disembarking the train, it was a short walk to the pick-up point for our coach to Warner Bros. Studios.

After a group photo outside the entrance to the Harry Potter Tour and a reminder of the meet up and departure time it was time to enter the tour; entry ticket and passport in hand. Once through security and ticket checks we sat down to watch a short film explaining how the books became a publishing phenomenon and were transferred into a series of successful films.

The screen lifted and we were invited to stand at the entrance doors to the Great Hall (not as impressive as the entrance doors to Grand Lodge). The Great Hall is impressive, with characters wearing their house uniforms, the members of staff at the top table and the Frog Choir.

After exiting the Great Hall, the group split into family and friends pods and went their separate ways into the Studio Tour. Professor Dumbledore's Office, Costumes, Special Effects, Quidditch Flying Brooms, Potions Classroom, Common Rooms, Dormitories, Professor Dolores Umbridge's Office, The Enchanted Forest (complete with Aragog), The Basilisk, Buckbeak, Platform 9¾ and much more.

Committee member, David, who also hasn't read any Harry Potter books or seen any films had great difficulty entering Platform 9 ¾. Fortunately, TLC was on hand to guide him through the secret entrance.

After Platform 9 ¾ it was time for a refreshment break at the Backlot Cafe. The Backlot has a number of attractions, a 1:3 scale version of the Weasley's Burrow, Professor Sprout's Greenhouse (our chance to capture a Mandrake), 4 Privet Drive, Hogwarts Bridge, The Knight Bus, Ford Anglia and other attractions.

Fortified by sandwiches and tea / coffee we were ready to undertake the second part of the indoor studio tour starting with Creature Effects demonstrating how CGI, Robotics and the creative skills of the model makers were merged to expand our belief in the supernatural.

Creature Effects leads into Gringotts Wizarding Bank, run by goblins, that houses the Lestrage Vault treasure store. At 16,500 sq ft the bank is huge and impressive. The design, structure and attention to detail are amazing.

The next set, a recreation of Gringotts after the destruction wrought by the Ukrainian Ironbelly Dragon after its release by Harry, Hermione and Ron in Deathly Hallows Part Two. We mistakenly thought that the dragon had fled the scene of destruction but were horrified when it made an appearance from the back of the building breathing fire and horrendous roars. The heat and dust were frightening, TLC fear was so great that he beat a hasty retreat from the building (watch the video of TLC's escape on the YPC web pages news ) leaving his committee member minders to make their own escape.

Luckily, we found TLC resting on the treasure in the Lestrage Vault. He wouldn't say how he eluded the tight security to gain access to the vault. After some discussion security agreed to release TLC on condition that we kept him under strict control. Any further adventures and he would be ejected from the building and barred for life.

Security escorted us to Diagon Alley. The shopping centre of choice for all wizards, the set contains all of the shops. All wizardly goods can be bought in Diagon Alley: wands, robes, potion bottles, cauldrons, schoolbooks, quidditch equipment, owls, bats' spleens, eels' eyes, everything a wizard could need.

The Art Department has an exhibition of drawings and plans exemplifying the detail the artists, draughtsmen and technicians went to in creating, making and decorating the props and sets used in the filming of the Harry Potter films. It was a labour of love, in many cases taking years from design concept to fruition.

The Model Room, the next stop on the tour, is dominated by a model of Hogwarts School. The exclamations of "Wow", "Incredible", etc., were uttered by everybody entering the room. It is a fantastic, detailed model of the school created in J. K. Rowling's mind. We were all taken aback by its size and detail. Entry to the Model Room is at roof level, the walkway gradually winds round Hogwarts until the model is seen from ground level. There are other models in the room, each an excellent example of the creativity to take the structure from a description in a book to a physical representation of the wizarding world.

As always at any visitor attraction the last place to visit is the Gift Shop. The shop shown on the plan seems an insignificant space to all the other sets and exhibitions. The shop is the wizardly equivalent of Dr Who's Tardis. It goes on, seemingly, forever.

All of our group were on time at the meeting point and boarding the coach for the return trip to Milton Keynes and Zizzi's restaurant at the Hub.



At the restaurant one member of the group asked if we were aware that Avanti West Coast had cancelled our scheduled train. A quick check on the internet confirmed the cancellation. Karen made a call to Avanti and calmly stressed that our party had to be on the next scheduled train with forty-five reserved seats in the same carriage. Avanti met our request. The next train was an hour later than our original plan. During the meal the winners of the Harry Potter Quiz were announced and presented with their prizes.

After the meal the group walked to Milton Keynes Station. The train was delayed arriving into Milton Keynes ten minutes late. Tired and weary, but still excited everybody was seated and looking forward to arriving in Manchester with a revised plan for getting home.

At Piccadilly we all said our goodbyes and wished everyone a speedy trip home from the station and looking forward to our next gathering.

### **YPC visit to the Pantomime - December 2022**

After two years of not being able to hold a Christmas event it was a great relief that our 2022 Christmas event went ahead without any major setbacks. The 2022 event was a trip to Manchester Opera House to see a performance of “The Pantomime Adventures of Peter Pan” followed by a festive meal and party at the Balcony Suite, Manchester Hall.

Thursday 29<sup>th</sup> December was a bright sunny, cold day with a strong northwest breeze. That’s exactly how Ray Evans felt, cheerful but cold and getting colder, when I met him at the entrance to the Opera House, check board and pen at the ready, to greet our guests when they arrived. How did he persuade me that I should take his place outside? Inside, Karen and the rest of the team were busy distributing the tickets, giving directions to the seats and taking phone calls asking where the nearest affordable car parks were.

After all the guests had arrived it was time for the committee members to take their seats, sit down, and enjoy the show.

The cast of “The Pantomime Adventures of Peter Pan” was led by Jason Manford as Captain Hook and Ben Nickless as Mr Smee. The storyline is based more on the film “Hook” than the original book. Wendy has been brought back to Neverland by Tink (she has dropped the “erbelle”) to help find Peter who has lost his magic powers.

The pantomime was hilarious, Jason Manford and Ben Nickless were reminiscent of Morecambe and Wise. Jason Manford can’t be evil, at one point in the performance he had to remind the audience that they were supposed to boo him. The “Acromaniacs” as the Lost Boys add energy to the show especially in the scene where the Lost Boys are in training for the upcoming battle with Hook. The version of The Twelve Days of Christmas by Hook, Smee, Peter, Wendy and Tink had everybody rolling in the aisles. They couldn’t have scripted everything that happened in the routine.

The showstopper is the crocodile. It is enormous, frightening, more so if you are sat in the stalls with its head above you.

Who would have thought that the pixie dust located at the mermaid pool had the restorative power to bring back Peter's magical power and help him lead the Lost Boys to victory over Captain Hook and the Pirates.

One reviewer summed up the experience :

“There's something about seeing a panto in a historic theatre like the Opera House where it somehow 'belongs' and this production fits in perfectly, traditional in its extravagance as well as its naughtiness, full of contemporary references and topical jokes, but also generosity and love. Most of all though, *The Pantomime Adventures of Peter Pan* is totally ridiculous – in the best possible way.”

All of the guests, and the committee members, thoroughly enjoyed the pantomime. It was the main topic of conversation as the group walked through Spinningfields to Manchester Halls for some refreshment and dinner.

There was a warm welcome for all of the guests at Manchester Hall and we were ushered to the Balcony Suite for dinner, a karaoke and disco, presented by Paulski. After taking our seats and a dinner of soup, festive meal and chocolate yule log was served by David Dunleavy and the excellent staff. Thanks David.

Before dinner was served quiz sheets, created by Karen and Paul Doran, based upon Christmas facts and songs were distributed. The quizzes created much discussion and differing answers during the meal.

The answers to the Christmas songs quiz were given in a unique way by one of our guests, Charlotte, who sang the answers so beautifully. She took singing for your supper to a new level. Thanks Charlotte.

Despite the cold, some guests couldn't resist going out onto the balcony to watch the passers-by on Bridge Street.

As with all good things the evening had to come to an end. After the selection boxes had been given to the younger guests it was time for farewells. Everybody enjoyed the whole day's experience.

Thanks are to Karen for organising the tickets, liaising with our guests and Manchester Hall, Paul the DJ, Gary O'Neill for booking the DJ and Manchester Hall, Paul Doran / Karen for the quizzes, Ray Evans for braving the cold, Malcolm Roe ensuring all were accommodated and David Dunleavy and the staff at Manchester Hall.

Roger Tinker  
Chairman of the Young People's Committee

## GRANT MAKING COMMITTEE

Chad Northcott	Chairman
David Dunn	Deputy Chairman
John R Farrington	Deputy President
Robert Findlay	Provincial Grand Charity Steward (ex officio)
David Hudson	Provincial Grand Almoner (ex officio)
Gerry Russell	Communications Officer
Karen Hall	Secretary
Peter Faulkner	
Rev David Halford	

The Grants Committee considered 35 applications for funding during 2022; 25 grants were approved totalling £35,484. This was an increase in applications over the previous year (when £34,336 was dispersed for 22 approved grants). We strive to actively encourage Areas, Lodges and individuals to make greater use of the fund and to continue to improve public relations and connections; highlighting the work of our Charity and Freemasonry generally. Our focus in 2022 was able to return to more usual grant making, rather than the unprecedented level of consideration and support given to Covid related initiatives during the pandemic period.

We receive several direct applications for funding from charities and good causes, most of which we now refer to the Areas to seek their approval before proceeding. This gives the local team the opportunity to capitalise on the donation opportunity, market the impact Freemasonry is having in our communities, and, in many cases, offer hands on support too. From its launch in 2006 the Fund has approved non-masonic grants totalling more than £730K. This is addition to grants made directly by the Charity during the last 20 years, in 7 figures.

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 have a preference for projects which we can 'own', and where there is active masonic involvement, or where there are items which we can purchase, label and then be proud of our contribution.

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. We ask local Area Charity Stewards (+/-their Area Communications Officers) to follow up all grants, so we can report on the positive impact our donations are making and report on the same. This also forms part of our audit process.

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.

Chad Northcott  
Chairman of the Grant Making Committee

## **HEWLETT COURT ADVISORY COMMITTEE**

David Lightbown	Chairman
Julie Ward	Director of Operations
Dennis Heskett	Secretary
David Cowen	Treasurer
Mike Stubbs	
Paul Thornton	
Beverley Schofield	Hewlett Court Manager

Now that the £1.6m refurbishment programme has been completed I would encourage brethren to visit Hewlett Court individually or preferably as a group to view the wonderful facility and I am sure that the management team would be more than happy to give a guided tour. It is worth giving Hewlett Court serious consideration if any family or friends are looking for independent living accommodation in the near future, particularly those with a Masonic connection.

The home being built some fifty years ago it is goes without saying that ongoing repairs and improvements are necessary to keep up with current standards, regulations and of course better facilities and comforts for the residents, to this end a number of issues have been identified and improvements will be ongoing when funds are available. The recent completed works including the new tarmac finish to the car park and service areas, additional controls to both the heating and hot water systems controls which will hopefully help to keep the utility charges under control.

Thanks to the wonderful volunteers and assistance from the comforts fund committee the external grounds are being maintained to a wonderful standard, all of which I am sure will be appreciated by both the residents and visitors to Hewlett Court. We have also been able to reduce the costs of the external garden maintenance by the kind donation of a ride on lawn mower which was funded by Farnworth Masonic Hall.

Looking at the age profile of the residents at Hewlett Court we must be doing something right, they all seem to enjoy each other's company and are looked upon as one big family and cared for by the wonderful and dedicated staff employed at Hewlett court, whom I would like to add have been absolutely fantastic during the pandemic and have gone the extra mile to ensure the safety and well being of the residents during these difficult times.

I would like to thank all the Districts within the Province who continue to support Hewlett Court by way of donations and practical support, which hopefully will continue in the future, and finally thanks for the support I have received from the Advisory Committee members during the past twelve months.

David Lightbown PAGDC  
Chairman of the Hewlett Court Advisory Committee

## **LIBRARY AND MUSEUM COMMITTEE**

Peter Nicholson	Chairman
Tony Costello	Librarian
Ivan Eastwood	Museum Curator
Peter Robinson	
Andy Tong	General Secretary

Due to extensive renovation and significant user changes at the Manchester Hall, Bridge Street building after many years of enforced absence, plans are now being considered, with the expectation of re-establishing a masonic museum there. This is very early days indeed and there are initial hurdles to clear, in terms of how to best to ensure the safety and security of the many important masonic artefacts, waiting to be moved into rooms set aside on the masonic third floor of the hall for the purpose. Nevertheless, during the course of the coming months, we remain hopeful it might soon prove possible to report encouraging progress.

In bygone days, regular visitors to the hall might also remember with fondness, the proud *Manchester Association for Masonic Research* library displays, contained in various glass-fronted bookcases in the dining areas - now located in the non-masonic part of the building. However, in 2005 and in anticipation of building renovations, the *MAMR* moved some 4,000 titles into the care of the *University of Manchester-John Rylands Library*, Deansgate, Manchester and where they have since been professionally catalogued and are available to readers. It is now decided that this successful arrangement should continue and there is therefore, no intention to make changes. However, in order to make the book collection more useful accessible to academics, masonic researchers of every kind and any member of the general public, the staff at the *John Rylands* building are working with us, to make improvements in the workings of the 'search' facility of the online catalogue. Hopefully too, to produce handy reader-guides, to be presented in a user-friendly style.

In addition to the prime book collection being kept at *John Rylands*, the *MAMR* still has in safe storage, a sizable collection of a wide range of other masonic volumes. By arrangement with the *MAMR* Librarian, it is usually possible to negotiate at modest cost, purchase of individual items. In the longer term too, it is hoped that at a sizable proportion of this collection of secondary importance, might once again, somehow be housed at *Manchester Hall*. For the moment however, principal activity will concentrate on re-invigoration of the museum.

In order to be able to deliver on all of these plans, we need a large number of individual volunteers and therefore, a Communications' team is to mount a publicity and recruitment exercise throughout the *Province of East Lancashire*. The prime personal characteristics required of such volunteers being, an interest in the running of a successful masonic library and museum, coupled with energy, enthusiasm and a ready willingness to work in small, self-

managing teams, accepting of individual and collective responsibility. Regardless of residential location, education, age and gender, these volunteers may come from within the boundaries of any masonic province. Might too perhaps, friends and members of our families be especially interested?

Peter L Nicholson  
Chairman of the Library and Museum Committee

## **HEWLETT COURT**

In 2022 the Management Team and Staff at Hewlett Court continued to follow the government guidelines and the Prevention Infection control team's advice on how best to keep the licensees and staff safe as the Covid pandemic was still ongoing. Continuously updating our policies and procedures in accordance with guidelines.

The staff continued to carry out LFT tests and wore masks and additional PPE when needed. Visiting was allowed with masks and good hand hygiene. The staff worked hard as a team to ensure procedures were followed and this kept everyone safe.

The licensees continued to adhere to our procedures which were explained to them in our regular meetings, and this kept them safe. Restrictions did begin to lift, and we were able to have outside entertainment coming in and we went on outings again being mindful of the licensees safety. This was important for their mental wellbeing as they had missed getting out into the community. They enjoyed a trip to Cleveley's Masonic Hall and a ride on the tram through the illuminations with a fish and chip supper.

At the start of 2022 there were twenty-seven permanent Licensees which was a concern but understandable due to the pandemic. Over the year we had more interest and by August all rooms were filled.

### **Activities and Events**

We had a full diary of activities and events. We were proud to host the Queen's Platinum Jubilee celebration in our grounds which raised money for the EL Festival 2026 along with our Bonfire Event which raised £1,000.

We also organised a Christmas Market with stalls, food and entertainment with real life reindeer accompanying our special guest, Father Christmas. It was enjoyed by all who attended and raised money for The Comforts Fund which we use to pay for Licensees entertainment and trips.

## **Communications**

Communication through all social media platforms has been invaluable when promoting Hewlett Court. The public can see what we have to offer and encourages them to start the process of becoming a permanent Licensee.

We continued with our regular posts on Facebook and Instagram to keep our followers up to date with all the activities at Hewlett Court and the outings we went on which also contribute to promoting what Hewlett Court offers.

Beverley Schofield  
Manager of Hewlett Court

## **INVESTMENT COMMITTEE**

John Scott	Chairman
Ian Connor	Secretary
David Cowen	ELMC Hon Treasurer
Derek Calrow	
David Rothburn	

Robert Race of WH Ireland Ltd attends committee meetings to offer advice on investments.

Over the financial year, the value of our investments decreased by 10.88% whilst the estimated annual income from the portfolio increased by 22.02%. The net result was a time weighted total return which decreased year on year by 8.77% after expenses which compares with a decrease of 10.06% in the total return from the IA Mixed Investment 40-85% Shares Index and a decrease of 10.23% in the total return from the ARC Sterling Steady Growth Index against which the portfolio is measured.

## **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 moderately adventurous portfolio management. The Charity does not restrict itself to any particular category investment. The performance of the portfolio is measured against appropriate benchmark indices and, during the year, it has outperformed these benchmarks. The Investment Sub-Committee monitors investments which are managed on a discretionary basis by WH Ireland Ltd.

John Scott  
Chairman of the Investment Committee

## **CHARITY STEWARDS COMMITTEE**

Bob Findlay	Chairman
Tony Stephenson	City East
Ian R MacNeill	City West
David T Brown	Ashton and Mossley
Luke Griffiths	Audenshaw
Steve Graham	Oldham
John Taylor	Rochdale
Mike Greenhalgh	Bolton
Mike Jones	Bury
Malcolm Roe	East Ribble
Ray Evans	Burnley and Pendle

The Charity Stewards throughout the Province continue to play a vital role within our charitable structure. During 2022, the 2026 Festival is continuing to advance but there was still much work to be done. The District Charity Stewards/Festival Reps applied various techniques to increase donations to the Festival particularly Direct Debit donations. The work of the MCF continued with non-masonic grants given to Charities within the Province.

We all recognise that circa 80% of grants to East Lancashire Beneficiaries come from MCF, who also grant large sums to non-masonic charities for specific projects or running costs within the Province on a regular basis, and also financially support the donations made by ELMC Grants Committee through the matched funding scheme. Indeed, whilst we are in the Festival Appeal period, MCF has provided us with an additional £30K to support local registered charities.

Towards the end of 2022, I increased the number of Committee meetings and extended an invitation to the Assistant Provincial Grand Masters and all District Chairmen. This was aimed at improving the information flow for the ELMC, the Festival and MCF matters.

Whilst the Festival is our priority the District Charity Stewards/Festival Reps, continue to offer a great deal of help and assistance to Brethren submitting grant applications to the Grant Making Committee of the ELMC. There will still be funds for the Grant Making Committee during the festival, for Brethren to access upon application and approval.

Part of my duty is to represent the Province with the MCF which I enjoy with interest and enthusiasm.

Bob Findlay  
Chairman of the Charity Stewards Committee



## FUNDRAISING COMMITTEE

Stephen A Thomson	Chairman
Philip J Price	Deputy Chairman
Paul Sellers	Secretary
Julie Ward	Director of Operations
Nigel Johnson	
Steven Graham	
Dennis Schiff	
Tony Stephenson	
Rachel Cookson	
Beverley Schofield	
Dan Gaunt	
Nick Druce	
Bob Findlay	Provincial Grand Charity Steward Ex Officio member
Robert Frankl	ELMC President Ex Officio member
Chad Northcott	ELMC Chairman Ex Officio member
David Hudson	Provincial Grand Almoner Ex Officio member

The function of the Fund-Raising Committee is to develop and carry out fundraising activities, for the benefit of ELMC within the Province of East Lancashire. It also implements marketing, promotional and educational activities to raise awareness of the work of the charity to the Masons of East Lancashire.

During the course of the 2026 Festival Appeal, ELMC has been providing fundraising activities and administrative support to assist The Province to realise its target.

Our National Charity, MCF, is crucial to our work at ELMC, as they provide us with well over £400,000 of the charitable aid we distribute to our brethren and our communities across East Lancashire each year. ELMC cannot do the good work that it does without the partnership of MCF. And so, by ensuring the success of our Festival, ELMC will be helping MCF to continue to help us for years to come.

Other members of the Fundraising Committee and I have been attending a series of Roadshows and Charity Steward meetings across the Province, to help educate Masons on the import of The Festival to our work in East Lancashire.

We have also been working with The Provincial Communications team regarding the provision of a calendar of forthcoming Festival events along with news stories of past events on the new website. I am pleased to announce the appointment of Nick Druce to the Fundraising Committee who will act as our liaison with Communications as the website continues to develop.

Our new online shop hosted by Zero Negativity, a sustainable clothing company, went live in the last quarter of the year leading to another appointment to the committee, that of Dan Gaunt owner of Zero Negativity. As well as the online order system, the committee members have been assisting with a series of pop-up shops at Provincial meetings and events. The range of high-quality goods that we can now offer is exceptional and we would urge Masons to click on the website link to take a look.

Aside of our Platinum Jubilee Event and Christmas Fair at Hewlett Court we have been supporting a number of events arranged by the District Festival Managers and have been instrumental in encouraging District quizzes, with a view to holding a Provincial Grand final next year. Hopefully this will become an annual event.

Plans are well underway for a major sponsored event, The Velocity 2 Zipwire next May. A new MCF online sponsorship system has been set up for the event to allow every penny of sponsorship to be attributed to the Festival and to allow Gift Aid and honorifics to be applied.

We hope to use the same system for our sponsored walk, The Holcombe Hike when we host it again next Summer.

Whilst such events are important social and team building exercises in promoting The Festival, we appreciate that our priority must be to encourage the brethren of East Lancashire to partake in regular giving, as all donations received in this way are boosted by the 25% bonus in Gift Aid and are the backbone of having a successful Festival.

Our target figure is to raise £2,400,000 for MCF by the year 2026. At the close of 2022, we have received £932,376 in pledges and have thus far realised £529,567.

Our dedicated Fund-Raising Committee at ELMC continues to offer its support to The Festival and looks forward to meeting the challenges of the next few years. When the Festival Appeal ends, we will use our expanding knowledge base and skill set and turn once more to fund-raising for the ELMC.

Stephen A Thomson  
Chairman of the Fundraising Committee

## **FUTURE PLANS**

The core activities of the Charity will continue to revolve around caring for our beneficiaries through the Committee of Benevolence and its subcommittees - the Comforts Fund and the Young People's Committee. This support is offered in conjunction with funding assistance and other help we receive from the Masonic Charitable Foundation, the Province's Welfare Team, and our network of Area, Lodge and Chapter Almoners. This remains the most important area of our work – in fact our core activity and will continue to be our priority in the years ahead.

The ELMC Fund Raising Committee is committed to encouraging donations to the Charity and during 2022, has helped to raise unrestricted income of £105,808. This work will reduce into 2023 and during the remainder of the EL 2026 Festival for the Masonic Charitable Foundation where the Province's efforts are directed at the Festival fund-raising Appeal. During this period the financial position of the Charity is secure having built a substantial reserve and having received other timely donations, legacies and investment income; we will be able to provide a healthy platform to meet the demands of our core activities and continue to provide for external charitable giving. For the future, and beyond the Festival, there will be much scope to improve awareness of the ELMC and attract more 'Friends' to the Charity. The ELMC 'machine' will support the Province in its fundraising efforts for the Festival, remembering that circa 80% of the monies granted or used for East Lancashire beneficiaries comes from the Masonic Charitable Foundation.

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 Areas, with the aims of supporting our local communities, raising, and maintaining a positive understanding of Freemasonry and assisting with recruitment. There is much more we can do in this area, especially given the current level of additional support that the MCF affords us. Our funds come from Freemasons so, when the Charity supports the Province, the benefits are mutual. We now focus much more on the impact our giving has in our local communities, and even at an individual level and this is reflected in the news we transmit through the various channels available – website, social media and newsletters.

The ongoing support for Hewlett Court will continue, to ensure that the excellent standard of facilities, service and entertainment provided for the residents is maintained. In 2022, with strong marketing, we had periods of full occupancy and a waiting list! We will continue these efforts and maintain the excellent management which has led to Hewlett Court being a profitable and self-sustaining asset.

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, despite the work going into supporting the Province's Festival.

The 3<sup>rd</sup> floor of Manchester Hall was nearing full operational status towards the end of 2022 but there was a series of snagging points that the developer still needed to address. Manchester Freemasons, under the banner of the Manchester Masonic Company (MMC Ltd), entered into an annually renewable license agreement with ELMC and are recharged for all costs. This is very positive for ELMC where previously the building was operated by an ELMC subsidiary company and sustained losses in its latter years on an annual basis. We will continue to support Freemasonry in Manchester. This will include working with the Receiver who took over the Development Company in November 2022. Rest assured that we are well protected by our lease and sublease agreements and contracts but need to ensure all the works are brought to a safe and satisfactory conclusion before the Receiver is able to hand over to new owners.

The Charity now has a Museum (and Library) Committee under the Chairmanship of Peter Nicholson. During 2023 and the following years we will be working with Peter and his committee (drawn from the Province, the Manchester Association for Masonic Research and the associated Lodge of Silent Temple) – to resurrect the Museum space in Manchester and once again display our artefacts in Manchester and further afield, to benefit Masonic education and encourage interest in Freemasonry and our Charity.

Communication and Marketing on the work of the ELMC and engagement with the Province, our local communities our brethren and their families will continue. It is hoped that during 2023 continued successful marketing and management will restore Hewlett Court to full occupancy and continue to raise the profile of the Charity and the excellent work that we do.

For the future – the Festival Appeal concludes in 2026 and we are already planning to re-engage fully with the brethren of the Province and the extended masonic family, to raise awareness of the ELMC and re-launch fund raising opportunities for the same.

# 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 £1,277,875 in the year, compared with £786,556 in the previous year, an increase of £491,319 whereas its costs, excluding a one-off provision reversal, increased from £790,039 to £1,003,242 resulting in a surplus of £274,633 in the year compared with a deficit of £3,483 in 2021. 2022 expenditure also includes a one-off provision reversal of £900,000 following the settlement of proceeds due from the sale of car park land which was provided against in 2021. The surplus for the year, including this provision reversal, was £1,174,633. Other gains and losses relate to movement in investments. Listed investments show net losses of £321,821 compared with net gains of £274,035 in the previous year. The Charity’s total unrestricted net assets have therefore increased by £852,812 to £9.258 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

Legacy income, for which we are grateful for the generosity of our departed Brothers, increased by £164,119 to £169,119.

The legacies received during the year of £169,119 being:

W Halon	£168,947
Anonymous	£172

The total return from investments during the year was:

	2022	2021
	£	£
Investment income	66,836	62,436
Bank interest	376	146
Realised (losses) / gains on sale of investments	<u>(46,186)</u>	<u>25,617</u>
	21,026	88,199
Unrealised (losses) / gains on investments	<u>(275,635)</u>	<u>248,418</u>
	<u>(254,609)</u>	<u>336,617</u>

The value of the investment portfolio has decreased by £328,773 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 47 to 48.

## THE CHARITIES EXPENDITURE

Costs of the Charity are analysed in note 7. As explained in note 9, a one-off £900,000 provision reversal has been recognised following the receipt of proceeds due to the Charity from the sale of car park land which was provided against in 2021. Operating profit for Hewlett Court has increased from £36,521 in the previous year to £110,609, the depreciation charge has decreased from £22,562 to £21,921 and there has been a small loss on disposal following the replacement of certain assets.

## HEWLETT COURT

	2022	2021
	£	£
Receipts from Residents, Staff and shop	735,655	575,121
Donations	9,903	2,630
	<u>745,558</u>	<u>577,751</u>
Less: Running costs	(634,949)	(541,230)
<u>Operating Profit/(Loss)</u>	110,609	36,521
Depreciation	(21,921)	(22,562)
Loss on disposal	(517)	(916)
Contribution ex ELMC	<u>88,171</u>	<u>13,043</u>

## BALANCE SHEET

The total reserves of the Charity have increased by £852,812 to £9,290,305 at the end of the financial year. This increase is largely due to the release of the provision made in the previous year against the balance of proceeds due from the sale of the car park land.

## 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 2022

## **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 2022 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, 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 2022, 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.

### **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 charitable company 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 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**

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

## **AUDIT REPORT**

For the year ended 31<sup>st</sup> December 2022

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

#### **Other information**

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 directors' report has 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 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; or
- the 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 necessary for our audit.



# **AUDIT REPORT**

For the year ended 31<sup>st</sup> December 2022

## **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 30] the trustees (who are also directors of the charitable company for the purposes of company law) 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 the trustees 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks within which the company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 and the Charities Act 2011.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and liabilities. Our audit procedures to respond to these risks included enquiries of management, reviewing accounting estimates and provisions and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, as these may for example involve fraud or override of internal controls and we are not responsible for preventing non-compliance.

## **AUDIT REPORT**

For the year ended 31<sup>st</sup> December 2022

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditors/audit-assurance-ethics/auditors-responsibilities-for-the-audit](http://www.frc.org.uk/auditors/audit-assurance-ethics/auditors-responsibilities-for-the-audit). 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  
Hanover House  
30-32 Charlotte Street  
Manchester  
M1 4FD

25<sup>th</sup> September 2023

**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 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>INCOME:</b>					
Donations	3	305,808	-	305,808	143,853
Legacies		169,119	-	169,119	5,000
<b>Income from charitable activities</b>					
Trading activity - Hewlett Court	4	735,655	-	735,655	575,121
<b>Investment income</b>					
	5	67,212	-	67,212	62,582
<b>Other income</b>		81	-	81	-
<b>Total income</b>		<u>1,277,875</u>	<u>-</u>	<u>1,277,875</u>	<u>786,556</u>
<b>EXPENDITURE:</b>					
<b>Costs of raising funds</b>					
Costs of raising voluntary income	7	44,189	-	44,189	40,132
Investment management costs		17,061	-	17,061	18,015
Property expenses	7	26,597	-	26,597	18,772
		<u>87,847</u>	<u>-</u>	<u>87,847</u>	<u>76,919</u>
<b>Expenditure on charitable activities</b>					
Grants	6	69,813	-	69,813	58,788
Grant administration	7	52,711	-	52,711	47,838
Grant making committee grants	6	35,484	-	35,484	34,336
Other donations	6	100,000	-	100,000	8,950
Trading activity - Hewlett Court	6	657,387	-	657,387	564,708
		<u>915,395</u>	<u>-</u>	<u>915,395</u>	<u>714,620</u>
<b>Other expenditure</b>	9	<b>(900,000)</b>	-	<b>(900,000)</b>	900,000
<b>Total expenditure</b>		<u>103,242</u>	<u>-</u>	<u>103,242</u>	<u>1,691,539</u>
<b>Net income</b>		1,174,633	-	1,174,633	<b>(904,983)</b>
Transfers between funds		-	-	-	-
<b>Other recognised gains and losses</b>					
Gains/(Losses) on revaluation of investments	13	<b>(275,635)</b>	-	<b>(275,635)</b>	248,418
Gains/(Losses) on disposal of investments	10	<b>(46,186)</b>	-	<b>(46,186)</b>	25,617
<b>Net movement in funds</b>		<u>852,812</u>	<u>-</u>	<u>852,812</u>	<u><b>(630,948)</b></u>
<b>Reconciliation of funds</b>					
Total funds brought forward at 1st January 2022		8,405,394	32,099	8,437,493	9,068,441
<b>Total funds carried forward at 31st December 2022</b>		<u>9,258,206</u>	<u>32,099</u>	<u>9,290,305</u>	<u>8,437,493</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 2022

	Note	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible assets	12	4,912,127	4,927,306
Investments	13	2,642,406	2,971,179
		<u>7,554,533</u>	<u>7,898,485</u>
<b>CURRENT ASSETS</b>			
Debtors	14	145,882	161,587
Bank and other deposits		1,674,117	457,317
		<u>1,819,999</u>	<u>618,904</u>
<b>LIABILITIES</b>			
Amounts falling due within one year	15	84,227	79,896
<b>NET CURRENT ASSETS</b>		<u>1,735,772</u>	<u>539,008</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		9,290,305	8,437,493
<b>NET ASSETS</b>		<u>9,290,305</u>	<u>8,437,493</u>
<b>FUNDS</b>			
Unrestricted:			
Free reserves		7,762,198	6,426,475
Revaluation reserve		1,496,008	1,978,919
		<u>9,258,206</u>	<u>8,405,394</u>
Restricted funds			
Endowed capital		32,099	32,099
	16	<u>9,290,305</u>	<u>8,437,493</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 35 to 46 were authorised for issue by the directors on 21st Sept. 2023.

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 2022

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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), 2(j) 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 2022

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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 2022

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#### 2 ACCOUNTING POLICIES continued

(j) Tangible fixed assets and depreciation

Fixed assets, with the exception of freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings are included at fair value and the aggregate surplus or deficit is transferred to the revaluation reserve. 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, is in equivalent to the fair 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:

Furniture, plant and equipment	5% per annum straight line 10% per annum straight line 25% per annum straight line
Leasehold improvements	Over the term of the lease

(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.

(l) Government grants

Grants that compensate the company for expenses incurred are recognised through the income statement on a systematic basis in the periods in which the expenses are recognised.

**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 2022

	2022	2021
	£	£
<b>3 DONATIONS</b>		
<u>Unrestricted Donations</u>		
Donations from Masons, their Lodges and Chapters and Events	283,838	125,477
Gift Aid tax reclaimed	12,067	15,746
Donations to Hewlett Court	9,903	2,630
	<u>305,808</u>	<u>143,853</u>
Restricted donations	<u>-</u>	<u>-</u>
<b>4 INCOME FROM CHARITABLE ACTIVITIES</b>		
<u>Trading activity - Hewlett Court</u>		
Income from residents	723,892	561,721
Government grants	-	4,230
Sundry income	11,763	9,170
	<u>735,655</u>	<u>575,121</u>
<b>5 INVESTMENT INCOME</b>		
	£	£
Income from investments	66,836	62,436
Bank and Deposit interest	376	146
	<u>67,212</u>	<u>62,582</u>
Of the £67,212 received in 2022 (2021: £62,582) £Nil was restricted funds (2021: £Nil) and £67,212 (2021: £62,582) unrestricted funds.		
<b>6 DIRECT CHARITABLE EXPENDITURE</b>		
<u>Grants to individuals</u>		
Other grants including Christmas and birthday gifts	46,976	34,644
Holidays paid for beneficiaries	20,526	20,109
Comforts fund	2,311	2,535
	<u>69,813</u>	<u>57,288</u>
Restricted Fund	<u>-</u>	<u>1,500</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 2022

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>6 DIRECT CHARITABLE EXPENDITURE (Continued)</b>		
Grant making committee grants	35,484	34,336
Other donations		
Masonic	100,000	5,000
Non-Masonic	-	3,950
	<u>100,000</u>	<u>8,950</u>
Trading activity - Hewlett Court:-		
Salaries, wages and related costs	335,710	317,322
Food and kitchen consumables	73,683	58,312
Repairs and renewals	72,123	37,809
Other property costs including heat, light, rates, water and insurance	101,323	75,293
Depreciation of tangible fixed assets	21,921	22,562
Loss on disposal of tangible fixed assets	517	916
Medication administration	125	4,030
Other expenses	51,985	48,464
	<u>657,387</u>	<u>564,708</u>

**7 MANAGEMENT AND ADMINISTRATION OF THE CHARITY**

	Grant administration	Cost of raising voluntary income	Property expenses	Total costs
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>2022</b>				
Salaries, wages and related costs	15,500	6,500	-	22,000
Insurance	-	-	6,235	6,235
Rates and water rates	-	-	277	277
Other expenses	3,142	3,622	12,267	19,031
Depreciation	-	-	7,818	7,818
Governance costs (see note 8)	21,752	21,751	-	43,503
Support costs (see note 8)	12,317	12,316	-	24,633
	<u>52,711</u>	<u>44,189</u>	<u>26,597</u>	<u>123,497</u>
<b>2021</b>				
Salaries, wages and related costs	15,500	6,500	-	22,000
Insurance	-	-	7,008	7,008
Rates and water rates	-	-	3,732	3,732
Other expenses	1,227	2,523	214	3,964
Depreciation	-	-	7,818	7,818
Governance costs (see note 8)	20,191	20,190	-	40,381
Support costs (see note 8)	10,920	10,919	-	21,839
	<u>47,838</u>	<u>40,132</u>	<u>18,772</u>	<u>106,742</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 2022**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>2022</b>	<b>£</b>	<b>£</b>	<b>£</b>	
Salaries, wages and related costs	15,384	15,384	30,768	Estimate of time
Auditors remuneration	-	12,560	12,560	Governance
Auditors remuneration - other services	-	4,000	4,000	Governance
General office	8,257	8,257	16,514	Estimate of time
Committee expenses	992	992	1,984	Governance
Bank charges	-	2,310	2,310	Governance
	<u>24,633</u>	<u>43,503</u>	<u>68,136</u>	
<b>2021</b>	<b>£</b>	<b>£</b>	<b>£</b>	
Salaries, wages and related costs	14,501	14,502	29,003	Estimate of time
Auditors remuneration	-	12,040	12,040	Governance
Auditors remuneration - other services	-	3,800	3,800	Governance
General office	7,338	7,338	14,676	Estimate of time
Committee expenses	-	-	-	Governance
Bank charges	-	2,701	2,701	Governance
	<u>21,839</u>	<u>40,381</u>	<u>62,220</u>	

**9 OTHER EXPENDITURE**

The 2021 accounts included a provision against a £900,000 balance due to the charity from the sale of car park land. Following a legal approach the £900,000 was settled in full and the provision has therefore this year been unwound.

**10 PROFIT ON DISPOSAL OF INVESTMENTS**

	<b>£</b>	<b>£</b>
Proceeds	626,281	422,736
Less: Cost	<u>465,192</u>	<u>261,134</u>
Gains (losses) over historical cost	161,089	161,602
Less: Revaluation gains (losses) realised	<u>207,275</u>	<u>135,985</u>
Profits (Losses) over book value	<u>(46,186)</u>	<u>25,617</u>

**11 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	29,739	30,380
Loss on disposal of tangible fixed assets	517	916
Auditors remuneration	12,560	12,040
Auditors remuneration - non-audit services	<u>4,000</u>	<u>3,800</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 2022**12 TANGIBLE FIXED ASSETS**

	<b>Freehold Land and Buildings £</b>	<b>Leasehold Improvements £</b>	<b>Furniture, Plant and Equipment £</b>	<b>Total £</b>
<b>Cost or valuation</b>				
As at 1st January 2022	3,645,670	1,141,260	376,654	5,163,584
Additions	-	-	15,077	15,077
Disposals	-	-	(11,098)	(11,098)
As at 31st December 2022	<u>3,645,670</u>	<u>1,141,260</u>	<u>380,633</u>	<u>5,167,563</u>
<b>Depreciation</b>				
As at 1st January 2022	-	23,329	212,949	236,278
Charge for the year	-	7,818	21,921	29,739
Eliminated on disposal	-	-	(10,581)	(10,581)
As at 31st December 2022	<u>-</u>	<u>31,147</u>	<u>224,289</u>	<u>255,436</u>
<b>Net Book Value</b>				
As at 31st December 2022	<u>3,645,670</u>	<u>1,110,113</u>	<u>156,344</u>	<u>4,912,127</u>
As at 31st December 2021	<u>3,645,670</u>	<u>1,117,931</u>	<u>163,705</u>	<u>4,927,306</u>

During the year ended 31st December 2015 the Charity granted leases for 999 years for Manchester Hall. At the same time the Charity was granted an underlease back for the third floor of Manchester Hall for a period of 150 years at a peppercorn rent. The Charity has refurbished the third floor and the associated costs have been 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 2022 amounted to £Nil (2021 £Nil).

Freehold land and buildings were valued in October 2020 to be £3,600,000 by an independent valuer, AV Surveyors and Valuers.

If freehold land and buildings had not been revalued they would have been included at the following historical cost:

	<b>2022 £</b>	<b>2021 £</b>
Cost	<u>2,272,987</u>	<u>2,272,987</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 2022**13 INVESTMENTS**

<u>CHARITY</u>	<b>Freehold Land</b>	<b>Holdings in Masonic Hall Companies</b>	<b>Listed Securities</b>	<b>Total</b>
	£	£	£	£
Cost or valuation				
As at 1st January 2022	10,000	20	2,961,159	2,971,179
Investments purchased in year	-	-	619,329	619,329
Investments sold in year	-	-	(672,467)	(672,467)
Increase/(decrease) in market value	-	-	(275,635)	(275,635)
As at 31st December 2022	<u>10,000</u>	<u>20</u>	<u>2,632,386</u>	<u>2,642,406</u>
Historical cost as at 31st December 2022	<u>10,000</u>	<u>20</u>	<u>2,354,923</u>	<u>2,364,943</u>
Holdings in Masonic Hall Companies at cost:			<b>2022</b>	<b>2021</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.

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

	<b>2022</b>	<b>2021</b>
	£	£
Sundry debtors	105,624	156,767
Prepayments and accrued income	40,258	4,820
	<u>145,882</u>	<u>161,587</u>

Sundry debtors include £95,574 (2021: £95,574) relating to monies held in an Escrow account for the purpose of carrying out refurbishment works to the third floor of Manchester Hall for which the Charity has been granted a 150 year underlease.

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

	<b>2022</b>	<b>2021</b>
	£	£
Other taxes and social security costs	3,913	3,341
Sundry creditors	15,647	17,884
Accruals and deferred income	64,667	58,671
	<u>84,227</u>	<u>79,896</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 2022**16 ACCUMULATED FUNDS**

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

	Fund at 1st January 2022	Surplus / (Deficit) for the year	Transfers between reserves	Other recognised gains and losses	Provision released on sale of investments	Fund at 31st December 2022
	£	£	£	£	£	£
<b>Unrestricted</b>						
General Reserve Charity	6,426,475	1,174,633	-	(46,186)	207,276	7,762,198
Revaluation Reserve	1,978,919	-	-	(275,635)	(207,276)	1,496,008
	<u>8,405,394</u>	<u>1,174,633</u>	<u>-</u>	<u>(321,821)</u>	<u>-</u>	<u>9,258,206</u>
<b>Restricted</b>						
General Reserve Charity	32,099	-	-	-	-	32,099
<b>Total Funds</b>	<u><u>8,437,493</u></u>	<u><u>1,174,633</u></u>	<u><u>-</u></u>	<u><u>(321,821)</u></u>	<u><u>-</u></u>	<u><u>9,290,305</u></u>

The balances on Revaluation Reserves represent unrealised gains on investments and freehold property.

**Analysis of movements in restricted fund**

	Fund at 1st January 2022	Income	Expenditure	Transfers between reserves	Other recognised gains and losses	Provision released on sale of investments	Fund at 31st December 2022
	£	£	£	£	£	£	£
Disaster Relief Fund	<u>32,099</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,099</u>

**Description and purpose of the restricted funds**

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

**17 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

The net assets of the Restricted Funds were:

Cash and deposits	£	£
	32,099	32,099
	<u>32,099</u>	<u>32,099</u>

**18 OPERATING LEASE COMMITMENTS**

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

Within one year	£	£
	5,990	4,850
Between one and five years	9,342	13,336
	<u>15,332</u>	<u>18,186</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 2022**19 EMPLOYEES**

The average monthly head count for the Charity was 27 staff (2021: 27 staff) and the average number of full time equivalent employees (including casual and part time staff) during the year was as follows:-

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Main charity	2	2
Hewlett Court	16	16
	<u>18</u>	<u>18</u>
	<u><u>18</u></u>	<u><u>18</u></u>
Total remuneration during the year amounted to:	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	351,848	336,257
Social Security Costs	14,465	12,496
Pension costs	22,165	19,572
	<u>388,478</u>	<u>368,325</u>
	<u><u>388,478</u></u>	<u><u>368,325</u></u>
Allocation:		
Direct charitable expenditure -		
Trading activity - Hewlett Court	335,710	317,322
Grant administration	15,500	15,500
Cost of raising voluntary income	6,500	6,500
Governance and support (see note 8)	30,768	29,003
	<u>388,478</u>	<u>368,325</u>
	<u><u>388,478</u></u>	<u><u>368,325</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 £33,721 (2021: £34,050) and pension contributions of £4,663 (2021: £3,281) 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.

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

In the year ended 31<sup>st</sup> December 2022

### **OTHER DONATIONS**

EL Festival 2026 £100,000

**TOTAL OTHER DONATIONS IN 2022** **£100,000**

### **GRANT MAKING COMMITTEE GRANTS**

<b>Teddies for Loving Care</b> To purchase teddies for distribution in local hospitals	<b>£342</b>
<b>Teddies for Loving Care</b> To purchase teddies for distribution in local hospitals	<b>£650</b>
<b>Scout Association – Rumworth School</b> To purchase Neckers and Woggles	<b>£467</b>
<b>Rochdale Sea Cadets</b> Replace alarm and CCTV	<b>£2,146</b>
<b>Teddies for Loving Care</b> To purchase teddies for distribution in local hospitals	<b>£977</b>
<b>Kidneys for Life</b> To purchase ultrasound equipment	<b>£627</b>
<b>Whitworth Valley Football Club</b> To purchase kit	<b>£500</b>
<b>Seedfield Football Club</b> To purchase team kit and training equipment	<b>£1,264</b>
<b>Teddies for Loving Care</b> To purchase teddies for distribution in local hospitals	<b>£499</b>
<b>Teddies for Loving Care</b> To purchase teddies for distribution in local hospitals	<b>£1,411</b>
<b>Carnival CIC</b> To purchase two speakers	<b>£5,000</b>
<b>EMCBP</b> To purchase solar batteries	<b>£2,500</b>
<b>Teddies for Loving Care</b> To purchase teddies for distribution in local hospitals	<b>£1,462</b>
<b>Clitheroe Civic Society</b> To purchase street planters	<b>£2,507</b>
<b>1262 Air Training Corps</b> To purchase iPads	<b>£2,393</b>

<b>Night Safe Ltd</b> To purchase furniture	<b>£1,393</b>
<b>Go-On-Tour</b> To purchase a new PA system	<b>£1,039</b>
<b>Teddies for Loving Care</b> To purchase teddies for distribution in local hospitals	<b>£812</b>
<b>Teddies for Loving Care</b> To purchase teddies for distribution in local hospitals	<b>£976</b>
<b>Teddies for Loving Care</b> To purchase teddies for distribution in local hospitals	<b>£1,711</b>
<b>Heartline Club</b> To purchase various equipment	<b>£1,000</b>
<b>Salford Womens Aid</b> To support supplies for refuse	<b>£653</b>
<b>St Georges Mill Hill Scout Group</b> To purchase canoe helmets	<b>£1,127</b>
<b>Radcliffe Scout Association</b> Tents and field equipment for mixed groups	<b><u>£1,593</u></b>
	<b>£33,049</b>
 <b><u>Food Bank Grants</u></b>	
<b>Salford Food Bank</b> To purchase food supplies	<b>£500</b>
<b>Rochdale Foodbank</b> To purchase food supplies	<b>£645</b>
<b>Blackburn Foodbank</b> To purchase food supplies	<b>£645</b>
<b>Emmaus Foodbank</b> To purchase food supplies	<b><u>£645</u></b>
During the year, some of our Districts in partnership with the ELMC, donated to the above listed food banks a total of £6,600, which was achieved with some generous matched funding from the MCF.	<b>£2,435</b>
<b>TOTAL GRANT MAKING COMMITTEE GRANTS 2022</b>	<b><u>£35,484</u></b>



## National Masonic Charities – Statistics 2022

Masonic Charitable Foundation approved grants to the value of £338,963:

Children, young people, and education	£53,679
Health, care, and wellbeing	£87,024
Daily living costs	£198,260

### Non-Masonic Grants

#### Other Non-Masonic Grants - £29,913

£1,000	Rossendale and Pendle Mountain Rescue Team
£1,000	9th Heywood [St Michaels] Scout Group
£1,000	Outreach
£15,000	African Caribbean Care Group
£627	Kidneys for Life
£1,393	Nightsafe Ltd
£2,393	1262 Air Training Corps
£2,500	East Manchester Community Boat Project
£5,000	Club Tikva