

# PROVINCIAL GRAND CHARITY OF NORTHAMPTONSHIRE AND HUNTINGDONSHIRE

England & Wales - Charity number 1028243

## Details

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Status Registered

Legal form Other

Registered 1993-11-12

Register [View on the Charity Commission register](#)

## Contact

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Rockingham Paddocks  
Kettering  
Northamptonshire  
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## Activities

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**Objects:** RELIEF OF NEED AMONGST BROTHER MASONS OR THEIR WIDOWS AND OTHER RELATIVES OR DEPENDENTS AND SUCH MASONIC CHARITIES OR OTHER CHARITABLE INSTITUTION OR INSTITUTIONS SOCIETY OR SOCIETIES OR OTHER CHARITABLE OBJECTS OR PURPOSES.

**Activities:** THE OBJECTS OF THE CHARITY ARE TO APPLY BOTH THE CAPITAL AND INCOME TO, OR FOR THE RELIEF OF:1) NEED AMONGST BROTHER MASONS, OR THEIR WIDOWS, OR OTHER RELATIVES OR DEPENDENTS;2) TO OR FOR THE BENEFIT OF MASONIC CHARITIES3) TO OTHER CHARITABLE INSTITUTIONS OR SOCIETIES, OR OTHER CHARITABLE PURPOSES, AS THE TRUSTEES SHALL FROM TIME TO TIME DIRECT.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups

## Geography

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- Cambridgeshire
- Lincolnshire
- Northamptonshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-12-31	£216,805	£186,253	-	-
2024-12-31	£138,090	£170,026	-	-
2023-12-31	£130,919	£127,011	-	-
2022-12-31	£88,770	£76,034	-	-
2021-12-31	£59,539	£108,476	-	-

## Trustees

Name	Role	Appointed
Christopher John Mullen		2026-03-14
DAVID JOHN BURTON		2026-03-14
Dale Robert Gilbert		2023-03-11
Dr Kevin Rhydderch Williams		2022-05-25
Gregory Leonard Warman		2024-05-13
Jason Warren Brice		2024-03-09
Michael Warren		2020-05-27
Robert Thomas Smith		2025-03-15
Stephen Nicholas Kingan		2026-03-14
Timothy George Fussell		2026-03-14
Timothy Joseph Almond		2022-07-27

**PROVINCIAL GRAND CHARITY OF NORTHAMPTONSHIRE AND HUNTINGDONSHIRE**

England & Wales - Charity number 1028243

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# Accounts

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**Report of the Trustees and**  
**Financial Statements**  
**For The Year Ended 31st December 2025**  
**for**  
**The Provincial Grand Charity of**  
**Northamptonshire & Huntingdonshire**

L McShane  
Statutory Auditor  
2 College Street  
Higham Ferrers  
Rushden  
NN10 8DZ

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Contents of the Financial Statements  
For The Year Ended 31st December 2025**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Report of the Independent Auditors</b>	4 to 5
<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7
<b>Notes to the Financial Statements</b>	8 to 12
<b>Detailed Statement of Financial Activities</b>	13

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Report of the Trustees  
For The Year Ended 31st December 2025**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2025. The trustees have adopted the provisions 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 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objects of the Charity are to apply both the capital and income to, or for the relief of:

- 1) Need amongst brother masons, or their widows, or other relatives or dependents;
- 2) To or for the benefit of Masonic Charities; and
- 3) To other charitable institution or societies, or other charitable purposes, as the Executive Committee shall from time to time direct.

The Charity has continued to achieve its objectives during the year.

**Significant activities**

During the year the Provincial Grand Master asked for the support of the lodges towards making a contribution towards the High Intensity Focus Ultrasound machine that Northampton General Hospital were trying to install, and their current funding was short. With the help from the lodges the province was able to exceed the Provincial Grand Masters expectations, and were able to donate £55,000 to help treat prostate cancer within the Northamptonshire area.

**Public benefit**

In carrying out these objectives, the Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission.

**FINANCIAL REVIEW**

**Financial position**

The grants received this year was £104,552. In addition to this there was an additional £30,118 of monies received for the Teddies for Loving Care, as well as £250 for Lifelites and £2,400 towards the Maggies Appeal and £49,556 for HIFU.

The investments have increased in value of £149,332 and last year they increased by £9,401 for the year.

The investment income has also increased to £19,002 compared with the £19,076 for the previous year, this represents a small reduction.

**Reserves policy**

In order for the Charity to secure the continuation of its core activities over the long term, it has adopted a reserve policy which allows for investment income to cover those long-term commitments. The policy also identifies and isolates restricted funds to enable the Charity to make best use of its unrestricted funds.

Grants to non-Masonic charities are funded from cash reserves generated as a result of reviewing the total asset base regularly, and not allowing investments to rise substantially above an agreed level.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Report of the Trustees  
For The Year Ended 31st December 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The Constitution provides for not less than five, and no more than twelve Trustees. If a person ceases to be a Trustee for any reason, a new Trustee is appointed to complete the requisite number by the Trustees. New Trustees, other than those positions specified below, are elected at the Annual General Meeting to hold office for three years. The Provincial Grand Master of the Province of Northamptonshire and Huntingdonshire for the time being is the Provincial Grand President of the Charity. Although not a Trustee, he has the power to appoint Trustees and the right to attend meetings of the Charity

The Trustees shall include:

- The Chairman of the Charity, who shall be the Deputy Provincial Grand Master of the Province of Northamptonshire and Huntingdonshire for the time being;
- The Vice-Chairman of the Charity, who shall be the Assistant Provincial Grand Master of the Province of Northamptonshire and Huntingdonshire for the time being, (or if more than one, the Senior Assistant Provincial Grand Master);
- The Secretary of the Charity shall be appointed by the Provincial Grand President from time to time and shall by appointment become a member of the Executive Committee;
- The Provincial Grand Almoner for the Province of Northamptonshire and Huntingdonshire for the time being;
- The Treasurer of the Charity, who shall be appointed by the Provincial Grand Master of Northamptonshire and Huntingdonshire;
- The Provincial Grand Charity Steward for the Province of Northamptonshire and Huntingdonshire for the time being; and
- All Assistant Provincial Grand Masters of the Province of Northamptonshire and Huntingdonshire for the time being.

**Induction and training of new trustees**

All new Trustees go through an induction process where their duties and rights are fully explained to them.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1028243

**Principal address**

Freemason's Hall  
Sheaf Close  
Lodge Farm  
Northampton  
Northamptonshire  
NN5 7UL

**Trustees**

W. Bro R T Smith (appointed 15<sup>th</sup> March 2025)  
W. Bro P A Sparks  
W. Bro K R Williams  
W. Bro M Warren  
W. Bro T J Almond  
W Bro D Gilbert  
W. Bro K G Foreman  
W. Bro G L Warman  
W. Bro F E Margot  
W. Bro J W Brice

**Auditors**

L McShane  
Statutory Auditor  
2 College Street  
Higham Ferrers  
Rushden NN10 8DZ

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Report of the Trustees  
For The Year Ended 31st December 2025**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

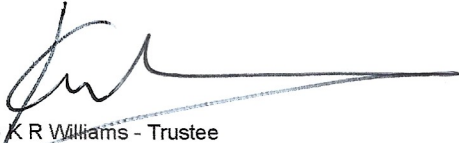
Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 14th March 2026 and signed on its behalf by:



W. Bro. K R Williams - Trustee

**Report of the Independent Auditors to the Trustees of  
The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Opinion**

We have audited the financial statements of The Provincial Grand Charity of Northamptonshire & Huntingdonshire (the 'charity') for the year ended 31st December 2025 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and 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 trustees' 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 charity'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 trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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.

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

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements;  
or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Trustees of**  
**The Provincial Grand Charity of**  
**Northamptonshire & Huntingdonshire**

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

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

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 applicable to the charity as well as the sectors in which it operates. We determined that the following laws and regulations were most significant: the Companies Act 2006, UK taxation laws, UK GAAP and Charities Act 2006.

We obtained an understanding of how the charity is complying with those legal and regulatory frameworks by making inquiries of management.

We have selected a performance materiality applicable to the audit of £24,800. A substantive approach to the testing of transactions and year end balances has been adopted because of the involvement of only a very small number of people in authorizing transactions and recording them which is common in charities of this size. The substantive approach, together with initial and final analytical reviews which highlight significant areas for further audit investigation, is believed to give the highest level of probability of detecting material irregularities, including fraud.

Prior to commencement of the audit, staff were briefed on the risk assessment of the susceptibility the charity's financial statements have to material misstatement, including how fraud could occur.

At the completion stage of the audit the results of audit tests were re-examined to ensure that they were consistent with our knowledge of the client and did not warrant further investigation of transactions and balances.

We have assessed the susceptibility of the financial statements of the charity to material misstatement, including how fraud might occur. Audit procedures performed for the charity's accounts included

- identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
- understanding how those charged with governance considered and addressed the potential for the override of controls or other inappropriate influence over the financial reporting process;
- challenging assumptions and judgements made by the management in its significant accounting estimates;
- identifying and testing journal entries, in particular any journal entries posted with unusual account combinations; and
- assessing the extent of the compliance with the relevant laws and regulations.

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

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

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



L McShane  
Statutory Auditor  
2 College Street  
Higham Ferrers  
Rushden NN10 8DZ

14th March 2026

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Statement of Financial Activities  
For The Year Ended 31st December 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	108,537	89,266	197,803	119,014
Investment income	3	19,002	-	19,002	19,076
<b>Total</b>		<b>127,539</b>	<b>89,266</b>	<b>216,805</b>	<b>138,090</b>
<b>EXPENDITURE ON</b>					
Raising funds		1,139	-	1,139	1,827
<b>Charitable activities</b>					
Petitioners/Emergency grants		21,649	-	21,649	23,870
Other Masonic grants		-	8,000	8,000	56,000
Non Masonic grants		78,022	-	78,022	67,674
Purchases re T.L.C.		-	22,118	22,118	20,655
High intensity focus ultrasound		-	55,000	55,000	-
Other		325	-	325	-
<b>Total</b>		<b>101,135</b>	<b>85,118</b>	<b>186,253</b>	<b>170,026</b>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	10	26,404	4,148	30,552	(31,936)
Other recognised gains/(losses)		(5,444)	5,444	-	-
Gains on revaluation of fixed assets		149,332	-	149,332	9,401
<b>Net movement in funds</b>		<b>170,292</b>	<b>9,592</b>	<b>179,884</b>	<b>(22,535)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		862,801	21,100	883,901	906,436
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,033,093</b>	<b>30,692</b>	<b>1,063,785</b>	<b>883,901</b>

The notes form part of these financial statements

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Balance Sheet  
31st December 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Investments	7	941,045	-	941,045	791,712
<b>CURRENT ASSETS</b>					
Debtors	8	-	-	-	2,493
Cash at bank		96,318	30,692	127,010	92,256
		96,318	30,692	127,010	94,749
<b>CREDITORS</b>					
Amounts falling due within one year	9	(4,270)	-	(4,270)	(2,560)
<b>NET CURRENT ASSETS</b>		<u>92,048</u>	<u>30,692</u>	<u>122,740</u>	<u>92,189</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,033,093</u>	<u>30,692</u>	<u>1,063,785</u>	883,901
<b>NET ASSETS</b>		<u>1,033,093</u>	<u>30,692</u>	<u>1,063,785</u>	<u>883,901</u>
<b>FUNDS</b>	10				
Unrestricted funds				1,033,093	862,801
Restricted funds				30,692	21,100
<b>TOTAL FUNDS</b>				<u>1,063,785</u>	<u>883,901</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14th March 2026 and were signed on its behalf by:

  
K R Williams - Trustee

The notes form part of these financial statements

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Notes to the Financial Statements  
For The Year Ended 31st December 2025**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Fixed asset investments**

Investments are initially recognised at their transaction value and subsequently measured at their market value at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

**Gains and losses**

All gains and losses are taken to the statements of financial activities as they arise. realised gains and losses on investments are calculated as the difference between sales proceeds and opening market value or purchase date if later. Unrealised gains and losses are calculated as the difference between the market value at the year end and opening market value or purchase date if later. Realised and unrealised gains are separated in the statement of financial activities.

**2. DONATIONS AND LEGACIES**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Donations	<b>194,144</b>	115,153
PGM's Bonus ball	<b><u>3,659</u></b>	<u>3,861</u>
	<b><u>197,803</u></b>	<u>119,014</u>

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Notes to the Financial Statements - continued  
For The Year Ended 31st December 2025**

<b>3. INVESTMENT INCOME</b>	<b>2025</b>	2024
	£	£
Dividends received	<u>19,002</u>	<u>19,076</u>

<b>4. GRANTS PAYABLE</b>	<b>2025</b>	2024
	£	£
Petitioners/Emergency grants	21,649	23,870
Other Masonic grants	8,000	56,000
Non Masonic grants	78,022	67,674
High Intensity Focus Ultrasound	<u>55,000</u>	-
	<u>162,671</u>	<u>147,544</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2025 nor for the year ended 31st December 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st December 2025 nor for the year ended 31st December 2024.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	81,982	37,032	119,014
Investment income	<u>19,076</u>	-	<u>19,076</u>
<b>Total</b>	<u>101,058</u>	<u>37,032</u>	<u>138,090</u>
<b>EXPENDITURE ON</b>			
Raising funds	1,827	-	1,827
<b>Charitable activities</b>			
Petitioners/Emergency grants	23,870	-	23,870
Other Masonic grants	56,000	-	56,000
Non Masonic grants	67,674	-	67,674
Purchases re T.L.C.	-	<u>20,655</u>	<u>20,655</u>
<b>Total</b>	<u>149,371</u>	<u>20,655</u>	<u>170,026</u>
<b>NET INCOME/(EXPENDITURE)</b>	(48,313)	16,377	(31,936)
<b>Other recognised gains/(losses)</b>			
Gains on revaluation of fixed assets	<u>9,401</u>	-	<u>9,401</u>
<b>Net movement in funds</b>	(38,912)	16,377	(22,535)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	901,713	4,723	906,436
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>862,801</u>	<u>21,100</u>	<u>883,901</u>

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Notes to the Financial Statements - continued  
For The Year Ended 31st December 2025**

**7. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1st January 2025	791,712
Revaluations	<u>149,333</u>
At 31st December 2025	<u>941,045</u>
<b>NET BOOK VALUE</b>	
At 31st December 2025	<u>941,045</u>
At 31st December 2024	<u>791,712</u>

There were no investment assets outside the UK.

The investments have been valued on the current market value basis in line with the relevant requirement for charity reporting.

The historical cost of these investments is £279,155 (2024 - £279,155).

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Other debtors	<u>-</u>	<u>2,493</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Monies due to Devonshire Court	<u>4,270</u>	<u>2,560</u>

**10. MOVEMENT IN FUNDS**

	At 1.1.25	Net movement in funds	Transfers between funds	At 31.12.25
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	862,801	175,736	(5,444)	1,033,093
<b>Restricted funds</b>				
TLC	12,370	11,007	-	23,377
Lifelites	2,330	250	-	2,580
NGH	400	-	-	400
The 3 Pillars - Feeding The Homeless	-	2,150	-	2,150
Maggies Appeal	6,000	(5,600)	-	400
Palmer Court	-	935	-	935
Northampton Young Carers	-	850	-	850
High intensity focus ultrasound	-	(5,444)	5,444	-
	<u>21,100</u>	<u>4,148</u>	<u>5,444</u>	<u>30,692</u>
<b>TOTAL FUNDS</b>	<u>883,901</u>	<u>179,884</u>	<u>-</u>	<u>1,063,785</u>

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Notes to the Financial Statements - continued  
For The Year Ended 31st December 2025**

**10. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	127,539	(101,135)	149,332	175,736
<b>Restricted funds</b>				
TLC	33,125	(22,118)	-	11,007
Lifelites	250	-	-	250
The 3 Pillars - Feeding The Homeless	2,150	-	-	2,150
Maggies Appeal	2,400	(8,000)	-	(5,600)
Palmer Court	935	-	-	935
Northampton Young Carers	850	-	-	850
High intensity focus ultrasound	49,556	(55,000)	-	(5,444)
	<u>89,266</u>	<u>(85,118)</u>	<u>-</u>	<u>4,148</u>
<b>TOTAL FUNDS</b>	<u>216,805</u>	<u>(186,253)</u>	<u>149,332</u>	<u>179,884</u>

**Comparatives for movement in funds**

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	901,713	(38,912)	862,801
<b>Restricted funds</b>			
TLC	3,573	8,797	12,370
Lifelites	750	1,580	2,330
NGH	400	-	400
Maggies Appeal	-	6,000	6,000
	<u>4,723</u>	<u>16,377</u>	<u>21,100</u>
<b>TOTAL FUNDS</b>	<u>906,436</u>	<u>(22,535)</u>	<u>883,901</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	101,058	(149,371)	9,401	(38,912)
<b>Restricted funds</b>				
TLC	29,452	(20,655)	-	8,797
Lifelites	1,580	-	-	1,580
Maggies Appeal	6,000	-	-	6,000
	<u>37,032</u>	<u>(20,655)</u>	<u>-</u>	<u>16,377</u>
<b>TOTAL FUNDS</b>	<u>138,090</u>	<u>(170,026)</u>	<u>9,401</u>	<u>(22,535)</u>

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Notes to the Financial Statements - continued  
For The Year Ended 31st December 2025**

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.25 £
<b>Unrestricted funds</b>				
General fund	901,713	136,824	(5,444)	1,033,093
<b>Restricted funds</b>				
TLC	3,573	19,804	-	23,377
Lifelites	750	1,830	-	2,580
NGH	400	-	-	400
The 3 Pillars - Feeding The Homeless	-	2,150	-	2,150
Maggies Appeal	-	400	-	400
Palmer Court	-	935	-	935
Northampton Young Carers	-	850	-	850
High intensity focus ultrasound	-	(5,444)	5,444	-
	<u>4,723</u>	<u>20,525</u>	<u>5,444</u>	<u>30,692</u>
<b>TOTAL FUNDS</b>	<u>906,436</u>	<u>157,349</u>	<u>-</u>	<u>1,063,769</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	228,597	(250,506)	158,733	136,824
<b>Restricted funds</b>				
TLC	62,577	(42,773)	-	19,804
Lifelites	1,830	-	-	1,830
The 3 Pillars - Feeding The Homeless	2,150	-	-	2,150
Maggies Appeal	8,400	(8,000)	-	400
Palmer Court	935	-	-	935
Northampton Young Carers	850	-	-	850
High intensity focus ultrasound	49,556	(55,000)	-	(5,444)
	<u>126,298</u>	<u>(105,773)</u>	<u>-</u>	<u>20,525</u>
<b>TOTAL FUNDS</b>	<u>354,895</u>	<u>(356,279)</u>	<u>158,733</u>	<u>157,349</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st December 2025.

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Detailed Statement of Financial Activities  
For The Year Ended 31st December 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	<b>194,144</b>	115,153
PGM's Bonus ball	<u>3,659</u>	<u>3,861</u>
	<b>197,803</b>	119,014
<b>Investment income</b>		
Dividends received	<u>19,002</u>	<u>19,076</u>
<b>Total incoming resources</b>	<b>216,805</b>	138,090
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
PGM's Bonus Ball costs and prize payments	<b>1,139</b>	1,248
<b>Charitable activities</b>		
Purchases re T.L.C.	<b>22,118</b>	20,655
Grants to institutions	<u>162,671</u>	<u>147,544</u>
	<b>184,789</b>	168,199
<b>Support costs</b>		
<b>Management</b>		
Meeting expenses	<u>325</u>	<u>579</u>
<b>Total resources expended</b>	<b>186,253</b>	<u>170,026</u>
<b>Net income/(expenditure)</b>	<b><u>30,552</u></b>	<b><u>(31,936)</u></b>

This page does not form part of the statutory financial statements

**PROVINCIAL GRAND CHARITY OF NORTHAMPTONSHIRE AND HUNTINGDONSHIRE**

England & Wales - Charity number 1028243

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# Accounts

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REGISTERED CHARITY NUMBER: 1028243

Report of the Trustees and

Financial Statements

For The Year Ended 31st December 2024

for

The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire

L McShane  
Statutory Auditor  
2 College Street  
Higham Ferrers  
Rushden  
NN10 8DZ

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Contents of the Financial Statements  
For The Year Ended 31st December 2024**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Report of the Independent Auditors</b>	4 to 5
<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7
<b>Notes to the Financial Statements</b>	8 to 13
<b>Detailed Statement of Financial Activities</b>	14

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Report of the Trustees  
For The Year Ended 31st December 2024**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2024. The trustees have adopted the provisions 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 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objects of the Charity are to apply both the capital and income to, or for the relief of:

- 1) Need amongst brother masons, or their widows, or other relatives or dependents;
- 2) To or for the benefit of Masonic Charities; and
- 3) To other charitable institution or societies, or other charitable purposes, as the Executive Committee shall from time to time direct.

The Charity has continued to achieve its objectives during the year.

**Public benefit**

In carrying out there objectives, the Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission.

**FINANCIAL REVIEW**

**Financial position**

The grants received this year was £101,058. In addition to this there was an additional £29,452 of monies received for the Teddies for Loving Care, as well as £1,580 for Lifelites and £6,000 towards the Maggies Appeal.

The investments have increased in value of £9,401 and last year they increased by £46,374 for the year.

The investment income has also increased to £19,076 compared with the £20,055 for the previous year, this represents a small reduction.

**Reserves policy**

In order for the Charity to secure the continuation of its core activities over the long term, it has adopted a reserve policy which allows for investment income to cover those long-term commitments. The policy also identifies and isolates restricted funds to enable the Charity to make best use of its unrestricted funds.

Grants to non-Masonic charities are funded from cash reserves generated as a result of reviewing the total asset base regularly, and not allowing investments to rise substantially above an agreed level.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Report of the Trustees  
For The Year Ended 31st December 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The Constitution provides for not less than five, and no more than twelve Trustees. If a person ceases to be a Trustee for any reason, a new Trustee is appointed to complete the requisite number by the Trustees. New Trustees, other than those positions specified below, are elected at the Annual General Meeting to hold office for three years. The Provincial Grand Master of the Province of Northamptonshire and Huntingdonshire for the time being is the Provincial Grand President of the Charity. Although not a Trustee, he has the power to appoint Trustees and the right to attend meetings of the Charity

The Trustees shall include:

- The Chairman of the Charity, who shall be the Deputy Provincial Grand Master of the Province of Northamptonshire and Huntingdonshire for the time being;
- The Vice-Chairman of the Charity, who shall be the Assistant Provincial Grand Master of the Province of Northamptonshire and Huntingdonshire for the time being, (or if more than one, the Senior Assistant Provincial Grand Master);
- The Secretary of the Charity shall be appointed by the Provincial Grand President from time to time and shall by appointment become a member of the Executive Committee;
- The Provincial Grand Almoner for the Province of Northamptonshire and Huntingdonshire for the time being;
- The Treasurer of the Charity, who shall be the Provincial Grand Treasurer for the Province of Northamptonshire and Huntingdonshire for the time being, or such other member of the Charity as the Provincial Grand Master shall appoint;
- The Provincial Grand Charity Steward for the Province of Northamptonshire and Huntingdonshire for the time being; and
- All Assistant Provincial Grand Masters of the Province of Northamptonshire and Huntingdonshire for the time being.

**Induction and training of new trustees**

All new Trustees go through an induction process where their duties and rights are fully explained to them.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1028243

**Principal address**

Freemason's Hall  
Sheaf Close  
Lodge Farm  
Northampton  
Northamptonshire  
NN5 7UL

**Trustees**

W. Bro C A Bennett (resigned 9.3.2024)  
W. Bro M C A Caseman-Jones (resigned 9.3.2024)  
W. Bro G R Crawford (resigned 9.3.2024)  
W. Bro G T Dempsey  
W. Bro P A Sparks  
W. Bro K R Williams  
W. Bro K C Mackie (resigned 9.3.2024)  
W. Bro W T Diggins (resigned 9.3.2024)  
W. Bro M Warren  
W. Bro T J Almond  
W Bro D Gilbert  
W. Bro K G Foreman (appointed 9.3.2024)  
W. Bro G L Warman (appointed 9.3.2024)  
W. Bro F E Margot (appointed 9.3.2024)  
W. Bro J W Brice (appointed 9.3.2024)

**Auditor**

L McShane  
Statutory Auditor  
2 College Street  
Higham Ferrers  
Rushden NN10 8DZ

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Report of the Trustees  
For The Year Ended 31st December 2024**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 15th March 2025 and signed on its behalf by:



W. Bro K R Williams - Trustee

**Report of the Independent Auditors to the Trustees of**  
**The Provincial Grand Charity of**  
**Northamptonshire & Huntingdonshire**

**Opinion**

We have audited the financial statements of The Provincial Grand Charity of Northamptonshire & Huntingdonshire (the 'charity') for the year ended 31st December 2024 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and 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 trustees' 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 charity'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 trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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.

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

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Trustees of**  
**The Provincial Grand Charity of**  
**Northamptonshire & Huntingdonshire**

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

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

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 applicable to the charity as well as the sectors in which it operates. We determined that the following laws and regulations were most significant: the Companies Act 2006, UK taxation laws, UK GAAP and Charities Act 2006.

We obtained an understanding of how the charity is complying with those legal and regulatory frameworks by making inquiries of management.

We have selected a performance materiality applicable to the audit of £24,800. A substantive approach to the testing of transactions and year end balances has been adopted because of the involvement of only a very small number of people in authorizing transactions and recording them which is common in charities of this size. The substantive approach, together with initial and final analytical reviews which highlight significant areas for further audit investigation, is believed to give the highest level of probability of detecting material irregularities, including fraud.

Prior to commencement of the audit, staff were briefed on the risk assessment of the susceptibility the charity's financial statements have to material misstatement, including how fraud could occur.

At the completion stage of the audit the results of audit tests were re-examined to ensure that they were consistent with our knowledge of the client and did not warrant further investigation of transactions and balances.

We have assessed the susceptibility of the financial statements of the charity to material misstatement, including how fraud might occur. Audit procedures performed for the charity's accounts included

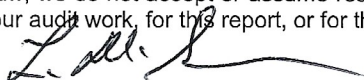
- identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
- understanding how those charged with governance considered and addressed the potential for the override of controls or other inappropriate influence over the financial reporting process;
- challenging assumptions and judgements made by the management in its significant accounting estimates;
- identifying and testing journal entries, in particular any journal entries posted with unusual account combinations; and
- assessing the extent of the compliance with the relevant laws and regulations.

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

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

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

  
L McShane  
Statutory Auditor  
2 College Street  
Higham Ferrers  
Rushden  
NN10 8DZ

15th March 2025

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Statement of Financial Activities  
For The Year Ended 31st December 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	81,982	37,032	119,014	110,864
Investment income	3	<u>19,076</u>	-	<u>19,076</u>	<u>20,055</u>
<b>Total</b>		<u>101,058</u>	<u>37,032</u>	<u>138,090</u>	<u>130,919</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	1,827	-	1,827	1,885
<b>Charitable activities</b>					
Petitioners/Emergency grants		23,870	-	23,870	22,912
Other Masonic grants		56,000	-	56,000	52,450
Non Masonic grants		67,674	-	67,674	33,000
Purchases re T.L.C.		-	20,655	20,655	16,764
<b>Total</b>		<u>149,371</u>	<u>20,655</u>	<u>170,026</u>	<u>127,011</u>
<b>NET INCOME/(EXPENDITURE)</b>		(48,313)	16,377	(31,936)	3,908
<b>Other recognised gains/(losses)</b>					
Gains on revaluation of fixed assets		<u>9,401</u>	-	<u>9,401</u>	<u>46,374</u>
<b>Net movement in funds</b>		(38,912)	16,377	(22,535)	50,282
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		901,713	4,723	906,436	856,154
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>862,801</u>	<u>21,100</u>	<u>883,901</u>	<u>906,436</u>

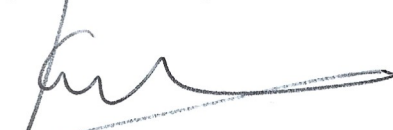
The notes form part of these financial statements

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Balance Sheet**  
**31st December 2024**

	Notes	Unrestricted fund £	Restricted funds £	<b>2024 Total funds £</b>	2023 Total funds £
<b>FIXED ASSETS</b>					
Investments	8	791,712	-	791,712	832,311
<b>CURRENT ASSETS</b>					
Debtors	9	2,493	-	2,493	-
Cash at bank		<u>71,156</u>	<u>21,100</u>	<u>92,256</u>	<u>93,448</u>
		73,649	21,100	94,749	93,448
<b>CREDITORS</b>					
Amounts falling due within one year	10	<u>(2,560)</u>	-	<u>(2,560)</u>	<u>(19,323)</u>
<b>NET CURRENT ASSETS</b>		<u>71,089</u>	<u>21,100</u>	<u>92,189</u>	<u>74,125</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>862,801</u>	<u>21,100</u>	<u>883,901</u>	<u>906,436</u>
<b>NET ASSETS</b>		<u>862,801</u>	<u>21,100</u>	<u>883,901</u>	<u>906,436</u>
<b>FUNDS</b>	11				
Unrestricted funds				<u>862,801</u>	901,713
Restricted funds				<u>21,100</u>	<u>4,723</u>
<b>TOTAL FUNDS</b>				<u>883,901</u>	<u>906,436</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15th March 2025 and were signed on its behalf by:



K.R. Williams - Trustee

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Notes to the Financial Statements  
For The Year Ended 31st December 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Fixed asset investments**

Investments are initially recognised at their transaction value and subsequently measured at their market value at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

**Gains and losses**

All gains and losses are taken to the statements of financial activities as they arise. realised gains and losses on investments are calculated as the difference between sales proceeds and opening market value or purchase date if later. Unrealised gains and losses are calculated as the difference between the market value at the year end and opening market value or purchase date if later. Realised and unrealised gains are separated in the statement of financial activities.

**2. DONATIONS AND LEGACIES**

	2024	2023
	£	£
Donations	115,153	105,943
PGM's Bonus ball	<u>3,861</u>	<u>4,921</u>
	<u>119,014</u>	<u>110,864</u>

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Notes to the Financial Statements - continued  
For The Year Ended 31st December 2024**

<b>3.</b>	<b>INVESTMENT INCOME</b>	<b>2024</b>	<b>2023</b>
		£	£
	Dividends received	<u>19,076</u>	<u>20,055</u>
<b>4.</b>	<b>RAISING FUNDS</b>		
	<b>Raising donations and legacies</b>		
		<b>2024</b>	<b>2023</b>
		£	£
	PGM's Bonus Ball costs and prize payments	1,248	1,540
	Support costs	-	345
		<u>1,248</u>	<u>1,885</u>
<b>5.</b>	<b>GRANTS PAYABLE</b>		
		<b>2024</b>	<b>2023</b>
		£	£
	Petitioners/Emergency grants	23,870	22,912
	Other Masonic grants	56,000	52,450
	Non Masonic grants	<u>67,674</u>	<u>33,000</u>
		<u>147,544</u>	<u>108,362</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2024 nor for the year ended 31st December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st December 2024 nor for the year ended 31st December 2023.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	102,544	8,320	110,864
Investment income	<u>20,055</u>	-	<u>20,055</u>
<b>Total</b>	<u>122,599</u>	<u>8,320</u>	<u>130,919</u>
<b>EXPENDITURE ON</b>			
Raising funds	1,885	-	1,885
<b>Charitable activities</b>			
Petitioners/Emergency grants	22,912	-	22,912
Other Masonic grants	52,450	-	52,450
Non Masonic grants	33,000	-	33,000
Purchases re T.L.C.	-	<u>16,764</u>	<u>16,764</u>
<b>Total</b>	<u>110,247</u>	<u>16,764</u>	<u>127,011</u>
<b>NET INCOME/(EXPENDITURE)</b>	12,352	(8,444)	3,908
<b>Other recognised gains/(losses)</b>			
Gains on revaluation of fixed assets	46,374	-	46,374

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Notes to the Financial Statements - continued  
For The Year Ended 31st December 2024**

<b>7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	Unrestricted fund £	Restricted funds £	Total funds £
Net movement in funds	58,726	(8,444)	50,282
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	842,987	13,167	856,154
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>901,713</u>	<u>4,723</u>	<u>906,436</u>

**8. FIXED ASSET INVESTMENTS**

<b>MARKET VALUE</b>	Listed investments £
At 1st January 2024	832,311
Disposals	(50,000)
Revaluations	<u>9,401</u>
At 31st December 2024	<u>791,712</u>
<b>NET BOOK VALUE</b>	
At 31st December 2024	<u>791,712</u>
At 31st December 2023	<u>832,311</u>

There were no investment assets outside the UK.

The investments have been valued on the current market value basis in line with the relevant requirement for charity reporting.

The historical cost of these investments is £279,155 (2023 - £296,996).

<b>9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	2024 £	2023 £
Other debtors	<u>2,493</u>	<u>-</u>
<b>10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	2024 £	2023 £
Provincial Grand Lodge	-	18,013
Monies due to Devonshire Court	<u>2,560</u>	<u>1,310</u>
	<u>2,560</u>	<u>19,323</u>

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Notes to the Financial Statements - continued  
For The Year Ended 31st December 2024**

**11. MOVEMENT IN FUNDS**

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	901,713	(38,912)	862,801
<b>Restricted funds</b>			
TLC	3,573	8,797	12,370
Lifelites	750	1,580	2,330
NGH	400	-	400
Maggies Appeal	-	6,000	6,000
	<u>4,723</u>	<u>16,377</u>	<u>21,100</u>
<b>TOTAL FUNDS</b>	<u>906,436</u>	<u>(22,535)</u>	<u>883,901</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	101,058	(149,371)	9,401	(38,912)
<b>Restricted funds</b>				
TLC	29,452	(20,655)	-	8,797
Lifelites	1,580	-	-	1,580
Maggies Appeal	6,000	-	-	6,000
	<u>37,032</u>	<u>(20,655)</u>	<u>-</u>	<u>16,377</u>
<b>TOTAL FUNDS</b>	<u>138,090</u>	<u>(170,026)</u>	<u>9,401</u>	<u>(22,535)</u>

**Comparatives for movement in funds**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	842,987	58,726	901,713
<b>Restricted funds</b>			
TLC	12,767	(9,194)	3,573
Lifelites	-	750	750
NGH	400	-	400
	<u>13,167</u>	<u>(8,444)</u>	<u>4,723</u>
<b>TOTAL FUNDS</b>	<u>856,154</u>	<u>50,282</u>	<u>906,436</u>

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Notes to the Financial Statements - continued  
For The Year Ended 31st December 2024**

**11. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	122,599	(110,247)	46,374	58,726
<b>Restricted funds</b>				
TLC	7,570	(16,764)	-	(9,194)
Lifelites	<u>750</u>	<u>-</u>	<u>-</u>	<u>750</u>
	<u>8,320</u>	<u>(16,764)</u>	<u>-</u>	<u>(8,444)</u>
<b>TOTAL FUNDS</b>	<u>130,919</u>	<u>(127,011)</u>	<u>46,374</u>	<u>50,282</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	842,987	19,814	862,801
<b>Restricted funds</b>			
TLC	12,767	(397)	12,370
Lifelites	-	2,330	2,330
NGH	400	-	400
Maggies Appeal	<u>-</u>	<u>6,000</u>	<u>6,000</u>
	<u>13,167</u>	<u>7,933</u>	<u>21,100</u>
<b>TOTAL FUNDS</b>	<u>856,154</u>	<u>27,747</u>	<u>883,901</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	223,657	(259,618)	55,775	19,814
<b>Restricted funds</b>				
TLC	37,022	(37,419)	-	(397)
Lifelites	2,330	-	-	2,330
Maggies Appeal	<u>6,000</u>	<u>-</u>	<u>-</u>	<u>6,000</u>
	<u>45,352</u>	<u>(37,419)</u>	<u>-</u>	<u>7,933</u>
<b>TOTAL FUNDS</b>	<u>269,009</u>	<u>(297,037)</u>	<u>55,775</u>	<u>27,747</u>

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Notes to the Financial Statements - continued  
For The Year Ended 31st December 2024**

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st December 2024.

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Detailed Statement of Financial Activities  
For The Year Ended 31st December 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	115,153	105,943
PGM's Bonus ball	<u>3,861</u>	<u>4,921</u>
	<b>119,014</b>	110,864
<b>Investment income</b>		
Dividends received	<u>19,076</u>	<u>20,055</u>
<b>Total incoming resources</b>	<b>138,090</b>	130,919
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
PGM's Bonus Ball costs and prize payments	1,248	1,540
<b>Charitable activities</b>		
Purchases re T.L.C.	20,655	16,764
Grants to institutions	<u>147,544</u>	<u>108,362</u>
	<b>168,199</b>	125,126
<b>Support costs</b>		
<b>Management</b>		
Meeting expenses	<u>579</u>	<u>345</u>
Total resources expended	<u>170,026</u>	<u>127,011</u>
<b>Net (expenditure)/income</b>	<u><b>(31,936)</b></u>	<u><b>3,908</b></u>

This page does not form part of the statutory financial statements

**PROVINCIAL GRAND CHARITY OF NORTHAMPTONSHIRE AND HUNTINGDONSHIRE**

England & Wales - Charity number 1028243

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# Accounts

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**Report of the Trustees and**  
**Financial Statements**  
**For The Year Ended 31st December 2023**  
**for**  
**The Provincial Grand Charity of**  
**Northamptonshire & Huntingdonshire**

L McShane  
Statutory Auditor  
2 College Street  
Higham Ferrers  
Rushden  
NN10 8DZ

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Contents of the Financial Statements  
For The Year Ended 31st December 2023**

	<b>Page</b>
Report of the Trustees	1 to 3
Report of the Independent Auditors	4 to 5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Report of the Trustees  
For The Year Ended 31st December 2023**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2023. The trustees have adopted the provisions 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 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objects of the Charity are to apply both the capital and income to, or for the relief of:

- 1) Need amongst brother masons, or their widows, or other relatives or dependents;
- 2) To or for the benefit of Masonic Charities; and
- 3) To other charitable institution or societies, or other charitable purposes, as the Executive Committee shall from time to time direct.

The Charity has continued to achieve its objectives during the year.

**Public benefit**

In carrying out there objectives, the Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission.

**FINANCIAL REVIEW**

**Financial position**

The grants received this year was £102,554, which included monies collected for the Festival for the F1 Raffle of £14,995. In addition to this there was an additional £8,320 of monies received for the Teddies for Loving Care.

The investments have increased in value of £46,374, over last years decrease of £64,974 for the year.

The investment income has also increased to £20,055 compared with the £17,967 for the previous year.

**Reserves policy**

In order for the Charity to secure the continuation of its core activities over the long term, it has adopted a reserve policy which allows for investment income to cover those long-term commitments. The policy also identifies and isolates restricted funds to enable the Charity to make best use of its unrestricted funds.

Grants to non-Masonic charities are funded from cash reserves generated as a result of reviewing the total asset base regularly, and not allowing investments to rise substantially above an agreed level.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Report of the Trustees  
For The Year Ended 31st December 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The Constitution provides for not less than five, and no more than twelve Trustees. If a person ceases to be a Trustee for any reason, a new Trustee is appointed to complete the requisite number by the Trustees. New Trustees, other than those positions specified below, are elected at the Annual General Meeting to hold office for three years. The Provincial Grand Master of the Province of Northamptonshire and Huntingdonshire for the time being is the Provincial Grand President of the Charity. Although not a Trustee, he has the power to appoint Trustees and the right to attend meetings of the Charity

The Trustees shall include:

- The Chairman of the Charity, who shall be the Deputy Provincial Grand Master of the Province of Northamptonshire and Huntingdonshire for the time being;
- The Vice-Chairman of the Charity, who shall be the Assistant Provincial Grand Master of the Province of Northamptonshire and Huntingdonshire for the time being, (or if more than one, the Senior Assistant Provincial Grand Master);
- The Secretary of the Charity shall be appointed by the Provincial Grand President from time to time and shall by appointment become a member of the Executive Committee;
- The Provincial Grand Almoner for the Province of Northamptonshire and Huntingdonshire for the time being;
- The Treasurer of the Charity, who shall be the Provincial Grand Treasurer for the Province of Northamptonshire and Huntingdonshire for the time being, or such other member of the Charity as the Provincial Grand President shall appoint;
- The Provincial Grand Charity Steward for the Province of Northamptonshire and Huntingdonshire for the time being; and
- All Assistant Provincial Grand Masters of the Province of Northamptonshire and Huntingdonshire for the time being.

**Induction and training of new trustees**

All new Trustees go through an induction process where their duties and rights are fully explained to them.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1028243

**Principal address**

Freemason's Hall  
Sheaf Close  
Lodge Farm  
Northampton  
Northamptonshire  
NN5 7UL

**Trustees**

W. Bro C A Bennett  
W. Bro M C A Caseman-Jones  
W. Bro J E Rivett (resigned 11.3.2023)  
W. Bro G R Crawford  
W. Bro J R H Hibbins (resigned 11.3.2023)  
W. Bro G T Dempsey  
W. Bro P A Sparks  
W. Bro K R Williams  
W. Bro K C Mackie  
W. Bro W T Diggins  
W. Bro M Warren  
W. Bro T J Almond  
W Bro D Gilbert Accountant (appointed 11.3.2023)

**Auditor**

L McShane  
Statutory Auditor  
2 College Street  
Higham Ferrers  
Rushden  
NN10 8DZ

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Report of the Trustees  
For The Year Ended 31st December 2023**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

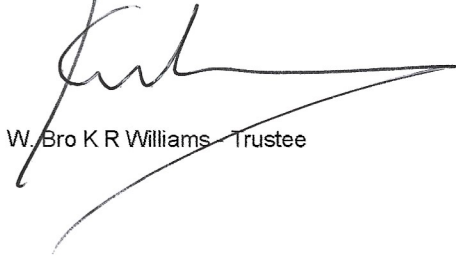
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 9th March 2024 and signed on its behalf by:



W. Bro K R Williams - Trustee

**Report of the Independent Auditors to the Trustees of**  
**The Provincial Grand Charity of**  
**Northamptonshire & Huntingdonshire**

**Opinion**

We have audited the financial statements of The Provincial Grand Charity of Northamptonshire & Huntingdonshire (the 'charity') for the year ended 31st December 2023 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and 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 trustees' 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 charity'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 trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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.

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

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Trustees of**  
**The Provincial Grand Charity of**  
**Northamptonshire & Huntingdonshire**

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

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

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 applicable to the charity as well as the sectors in which it operates. We determined that the following laws and regulations were most significant: the Companies Act 2006, UK taxation laws, UK GAAP and Charities Act 2006.

We obtained an understanding of how the charity is complying with those legal and regulatory frameworks by making inquiries of management.

We have selected a performance materiality applicable to the audit of £24,800. A substantive approach to the testing of transactions and year end balances has been adopted because of the involvement of only a very small number of people in authorizing transactions and recording them which is common in charities of this size. The substantive approach, together with initial and final analytical reviews which highlight significant areas for further audit investigation, is believed to give the highest level of probability of detecting material irregularities, including fraud.

Prior to commencement of the audit, staff were briefed on the risk assessment of the susceptibility the charity's financial statements have to material misstatement, including how fraud could occur.

At the completion stage of the audit the results of audit tests were re-examined to ensure that they were consistent with our knowledge of the client and did not warrant further investigation of transactions and balances.

We have assessed the susceptibility of the financial statements of the charity to material misstatement, including how fraud might occur. Audit procedures performed for the charity's accounts included

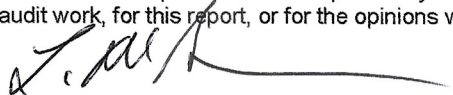
- identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
- understanding how those charged with governance considered and addressed the potential for the override of controls or other inappropriate influence over the financial reporting process;
- challenging assumptions and judgements made by the management in its significant accounting estimates;
- identifying and testing journal entries, in particular any journal entries posted with unusual account combinations; and
- assessing the extent of the compliance with the relevant laws and regulations.

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

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

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



L McShane  
Statutory Auditor  
2 College Street  
Higham Ferrers  
Rushden  
NN10 8DZ

9th March 2024

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Statement of Financial Activities  
For The Year Ended 31st December 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	102,544	8,320	110,864	70,803
Investment income	3	<u>20,055</u>	-	<u>20,055</u>	<u>17,967</u>
<b>Total</b>		<u>122,599</u>	<u>8,320</u>	<u>130,919</u>	<u>88,770</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	1,885	-	1,885	1,770
<b>Charitable activities</b>					
Petitioners/Emergency grants		22,912	-	22,912	38,509
Other Masonic grants		52,450	-	52,450	7,140
Non Masonic grants		33,000	-	33,000	16,585
Purchases re T.L.C.		-	16,764	16,764	11,692
Administration		-	-	-	338
<b>Total</b>		<u>110,247</u>	<u>16,764</u>	<u>127,011</u>	<u>76,034</u>
<b>NET INCOME/(EXPENDITURE)</b>		12,352	(8,444)	3,908	12,736
<b>Other recognised gains/(losses)</b>					
Gains/(losses) on revaluation of fixed assets		<u>46,374</u>	-	<u>46,374</u>	<u>(64,974)</u>
<b>Net movement in funds</b>		58,726	(8,444)	50,282	(52,238)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>842,987</u>	<u>13,167</u>	<u>856,154</u>	908,392
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>901,713</u>	<u>4,723</u>	<u>906,436</u>	<u>856,154</u>

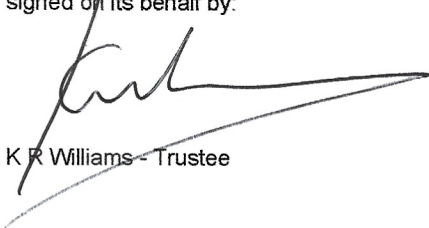
The notes form part of these financial statements

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Balance Sheet**  
**31st December 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Investments	8	832,311	-	832,311	785,937
<b>CURRENT ASSETS</b>					
Cash at bank		88,725	4,723	93,448	103,684
<b>CREDITORS</b>					
Amounts falling due within one year	9	(19,323)	-	(19,323)	(33,467)
<b>NET CURRENT ASSETS</b>		<u>69,402</u>	<u>4,723</u>	<u>74,125</u>	<u>70,217</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>901,713</u>	<u>4,723</u>	<u>906,436</u>	<u>856,154</u>
<b>NET ASSETS</b>		<u>901,713</u>	<u>4,723</u>	<u>906,436</u>	<u>856,154</u>
<b>FUNDS</b>	10				
Unrestricted funds				<u>901,713</u>	842,987
Restricted funds				<u>4,723</u>	<u>13,167</u>
<b>TOTAL FUNDS</b>				<u>906,436</u>	<u>856,154</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 9th March 2024 and were signed on its behalf by:



K R Williams - Trustee

The notes form part of these financial statements

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Notes to the Financial Statements  
For The Year Ended 31st December 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Fixed asset investments**

Investments are initially recognised at their transaction value and subsequently measured at their market value at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

**Gains and losses**

All gains and losses are taken to the statements of financial activities as they arise. realised gains and losses on investments are calculated as the difference between sales proceeds and opening market value or purchase date if later. Unrealised gains and losses are calculated as the difference between the market value at the year end and opening market value or purchase date if later. Realised and unrealised gains are separated in the statement of financial activities.

**2. DONATIONS AND LEGACIES**

	<b>2023</b>	2022
	£	£
Donations	<b>105,943</b>	65,480
PGM's Bonus ball	<b><u>4,921</u></b>	<u>5,323</u>
	<b><u>110,864</u></b>	<u>70,803</u>

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Notes to the Financial Statements - continued  
For The Year Ended 31st December 2023**

<b>3.</b>	<b>INVESTMENT INCOME</b>	<b>2023</b>	2022
		£	£
	Dividends received	<u>20,055</u>	<u>17,967</u>

<b>4.</b>	<b>RAISING FUNDS</b>	<b>2023</b>	2022
		£	£
	<b>Raising donations and legacies</b>		
	PGM's Bonus Ball costs and prize payments	<u>1,540</u>	1,770
	Support costs	<u>345</u>	-
		<u>1,885</u>	<u>1,770</u>

<b>5.</b>	<b>GRANTS PAYABLE</b>	<b>2023</b>	2022
		£	£
	Petitioners/Emergency grants	<u>22,912</u>	38,509
	Other Masonic grants	<u>52,450</u>	7,140
	Non Masonic grants	<u>33,000</u>	<u>16,585</u>
		<u>108,362</u>	<u>62,234</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2023 nor for the year ended 31st December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st December 2023 nor for the year ended 31st December 2022.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	66,118	4,685	70,803
Investment income	<u>17,967</u>	-	<u>17,967</u>
<b>Total</b>	<u>84,085</u>	<u>4,685</u>	<u>88,770</u>
<b>EXPENDITURE ON</b>			
Raising funds	1,770	-	1,770
<b>Charitable activities</b>			
Petitioners/Emergency grants	38,509	-	38,509
Other Masonic grants	7,140	-	7,140
Non Masonic grants	16,585	-	16,585
Purchases re T.L.C.	-	11,692	11,692
Administration	<u>338</u>	-	<u>338</u>
<b>Total</b>	<u>64,342</u>	<u>11,692</u>	<u>76,034</u>
<b>NET INCOME/(EXPENDITURE)</b>	19,743	(7,007)	12,736
<b>Other recognised gains/(losses)</b>			

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Notes to the Financial Statements - continued  
For The Year Ended 31st December 2023**

<b>7.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	Unrestricted fund	Restricted funds	Total funds
		£	£	£
	Gains/(losses) on revaluation of fixed assets	<u>(64,974)</u>	-	<u>(64,974)</u>
	<b>Net movement in funds</b>	(45,231)	(7,007)	(52,238)
	<b>RECONCILIATION OF FUNDS</b>			
	Total funds brought forward	888,218	20,174	908,392
		<u>          </u>	<u>          </u>	<u>          </u>
	<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>842,987</u>	<u>13,167</u>	<u>856,154</u>

<b>8.</b>	<b>FIXED ASSET INVESTMENTS</b>	
		Listed investments £
	<b>MARKET VALUE</b>	
	At 1st January 2023	<b>785,937</b>
	Revaluations	<u>46,374</u>
	At 31st December 2023	<u><b>832,311</b></u>
	<b>NET BOOK VALUE</b>	
	At 31st December 2023	<u><b>832,311</b></u>
	At 31st December 2022	<u>785,937</u>

There were no investment assets outside the UK.

The investments have been valued on the current market value basis in line with the relevant requirement for charity reporting.

The historical cost of these investments is £296,996 (2022 - £314,447).

<b>9.</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2023</b>	<b>2022</b>
		£	£
	Provincial Grand Lodge	<b>18,013</b>	16,501
	Other creditors	-	12,459
	Monies due to Devonshire Court	<b>1,310</b>	570
	Festival etc contra account	-	3,937
		<u><b>19,323</b></u>	<u>33,467</u>

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Notes to the Financial Statements - continued  
For The Year Ended 31st December 2023**

**10. MOVEMENT IN FUNDS**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	842,987	58,726	901,713
<b>Restricted funds</b>			
TLC	12,767	(9,194)	3,573
Lifelites	-	750	750
NGH	400	-	400
	<u>13,167</u>	<u>(8,444)</u>	<u>4,723</u>
<b>TOTAL FUNDS</b>	<u>856,154</u>	<u>50,282</u>	<u>906,436</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	122,599	(110,247)	46,374	58,726
<b>Restricted funds</b>				
TLC	7,570	(16,764)	-	(9,194)
Lifelites	750	-	-	750
	<u>8,320</u>	<u>(16,764)</u>	<u>-</u>	<u>(8,444)</u>
<b>TOTAL FUNDS</b>	<u>130,919</u>	<u>(127,011)</u>	<u>46,374</u>	<u>50,282</u>

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	888,218	(45,231)	842,987
<b>Restricted funds</b>			
TLC	19,774	(7,007)	12,767
NGH	400	-	400
	<u>20,174</u>	<u>(7,007)</u>	<u>13,167</u>
<b>TOTAL FUNDS</b>	<u>908,392</u>	<u>(52,238)</u>	<u>856,154</u>

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Notes to the Financial Statements - continued  
For The Year Ended 31st December 2023**

**10. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	84,085	(64,342)	(64,974)	(45,231)
<b>Restricted funds</b>				
TLC	4,685	(11,692)	-	(7,007)
<b>TOTAL FUNDS</b>	<u>88,770</u>	<u>(76,034)</u>	<u>(64,974)</u>	<u>(52,238)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	888,218	13,495	901,713
<b>Restricted funds</b>			
TLC	19,774	(16,201)	3,573
Lifelites	-	750	750
NGH	400	-	400
	<u>20,174</u>	<u>(15,451)</u>	<u>4,723</u>
<b>TOTAL FUNDS</b>	<u>908,392</u>	<u>(1,956)</u>	<u>906,436</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	206,684	(174,589)	(18,600)	13,495
<b>Restricted funds</b>				
TLC	12,255	(28,456)	-	(16,201)
Lifelites	750	-	-	750
	<u>13,005</u>	<u>(28,456)</u>	<u>-</u>	<u>(15,451)</u>
<b>TOTAL FUNDS</b>	<u>219,689</u>	<u>(203,045)</u>	<u>(18,600)</u>	<u>(1,956)</u>

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Notes to the Financial Statements - continued  
For The Year Ended 31st December 2023**

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st December 2023.

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Detailed Statement of Financial Activities  
For The Year Ended 31st December 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	<b>105,943</b>	65,480
PGM's Bonus ball	<u>4,921</u>	<u>5,323</u>
	<b>110,864</b>	70,803
<b>Investment income</b>		
Dividends received	<u>20,055</u>	<u>17,967</u>
<b>Total incoming resources</b>	<b>130,919</b>	88,770
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
PGM's Bonus Ball costs and prize payments	<b>1,540</b>	1,770
<b>Charitable activities</b>		
Purchases re T.L.C.	<b>16,764</b>	11,692
Grants to institutions	<u>108,362</u>	<u>62,234</u>
	<b>125,126</b>	73,926
<b>Support costs</b>		
<b>Management</b>		
Meeting expenses	<u>345</u>	<u>338</u>
<b>Total resources expended</b>	<b>127,011</b>	<u>76,034</u>
<b>Net income</b>	<u><b>3,908</b></u>	<u><b>12,736</b></u>

This page does not form part of the statutory financial statements

**PROVINCIAL GRAND CHARITY OF NORTHAMPTONSHIRE AND HUNTINGDONSHIRE**

England & Wales - Charity number 1028243

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# Accounts

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**Report of the Trustees and**

**Financial Statements**

**For The Year Ended 31st December 2022**

**for**

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

L McShane  
Statutory Auditor  
2 College Street  
Higham Ferrers  
Rushden  
NN10 8DZ

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Contents of the Financial Statements  
For The Year Ended 31st December 2022**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Report of the Independent Auditors</b>	4 to 5
<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7
<b>Notes to the Financial Statements</b>	8 to 12
<b>Detailed Statement of Financial Activities</b>	13

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Report of the Trustees  
For The Year Ended 31st December 2022**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2022. The trustees have adopted the provisions 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 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objects of the Charity are to apply both the capital and income to, or for the relief of:

- 1) Need amongst brother masons, or their widows, or other relatives or dependents;
- 2) To or for the benefit of Masonic Charities; and
- 3) To other charitable institution or societies, or other charitable purposes, as the Executive Committee shall from time to time direct.

The Charity has continued to achieve its objectives during the year.

**Public benefit**

In carrying out there objectives, the Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission.

**FINANCIAL REVIEW**

**Financial position**

With the restriction lifted from Covid-19 we have seen lodge activities return and this year represents a full year and donations from lodges has increased from £31,303 last year to £65,480 this year.

We have also drawn down from the investments as we needed to ensure that we had the funds to cover the needs of the brethren within our Province following the invasion of Ukraine and the effect of the cost of living crisis may have on the needs of the members.

The effect of the invasion has seen the value of the investments reduce by £64,974 for the year. However, the markets are susceptible to external factors and we may see a drop in future months following the current activities around the world.

**Reserves policy**

In order for the Charity to secure the continuation of its core activities over the long term, it has adopted a reserve policy which allows for investment income to cover those long-term commitments. The policy also identifies and isolates restricted funds to enable the Charity to make best use of its unrestricted funds.

Grants to non-Masonic charities are funded from cash reserves generated as a result of reviewing the total asset base regularly, and not allowing investments to rise substantially above an agreed level.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Report of the Trustees  
For The Year Ended 31st December 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The Constitution provides for not less than five, and no more than twelve Trustees. If a person ceases to be a Trustee for any reason, a new Trustee is appointed to complete the requisite number by the Trustees. New Trustees, other than those positions specified below, are elected at the Annual General Meeting to hold office for three years. The Provincial Grand Master of the Province of Northamptonshire and Huntingdonshire for the time being is the Provincial Grand President of the Charity. Although not a Trustee, he has the power to appoint Trustees and the right to attend meetings of the Charity

The Trustees shall include:

- The Chairman of the Charity, who shall be the Deputy Provincial Grand Master of the Province of Northamptonshire and Huntingdonshire for the time being;
- The Vice-Chairman of the Charity, who shall be the Assistant Provincial Grand Master of the Province of Northamptonshire and Huntingdonshire for the time being, (or if more than one, the Senior Assistant Provincial Grand Master);
- The Secretary of the Charity shall be appointed by the Provincial Grand President from time to time and shall by appointment become a member of the Executive Committee;
- The Provincial Grand Almoner for the Province of Northamptonshire and Huntingdonshire for the time being;
- The Treasurer of the Charity, who shall be the Provincial Grand Treasurer for the Province of Northamptonshire and Huntingdonshire for the time being, or such other member of the Charity as the Provincial Grand President shall appoint;
- The Provincial Grand Charity Steward for the Province of Northamptonshire and Huntingdonshire for the time being; and
- All Assistant Provincial Grand Masters of the Province of Northamptonshire and Huntingdonshire for the time being.

**Induction and training of new trustees**

All new Trustees go through an induction process where their duties and rights are fully explained to them.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1028243

**Principal address**

Freemason's Hall  
Sheaf Close  
Lodge Farm  
Northampton  
Northamptonshire  
NN5 7UL

**Trustees**

W. Bro C A Bennett  
W. Bro L Orsi (resigned 12.3.2022)  
W. Bro M C A Caseman-Jones  
W. Bro J E Rivett  
W. Bro G R Crawford  
W. Bro J R H Hibbins  
W. Bro M Constant (resigned 27.7.2022)  
W. Bro G T Dempsey  
W. Bro P A Sparks  
W. Bro K R Williams  
W. Bro K C Mackie  
W. Bro W T Diggins  
W. Bro M Warren  
W. Bro T J Almond (appointed 27.7.2022)

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Report of the Trustees  
For The Year Ended 31st December 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Auditors**

Liam McShane FCCA  
Chartered Certified Accountant and Registered Auditor  
Statutory Auditor  
2 College Street,  
Higham Ferrers,  
Rushden  
NN10 8DZ

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 11th March 2023 and signed on its behalf by:



W. Bron E Rivett - Trustee

**Report of the Independent Auditors to the Trustees of**  
**The Provincial Grand Charity of**  
**Northamptonshire & Huntingdonshire**

**Opinion**

We have audited the financial statements of The Provincial Grand Charity of Northamptonshire & Huntingdonshire (the 'charity') for the year ended 31st 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and 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 trustees' 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 charity'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 trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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.

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

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Trustees of**  
**The Provincial Grand Charity of**  
**Northamptonshire & Huntingdonshire**

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

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

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 applicable to the charity as well as the sectors in which it operates. We determined that the following laws and regulations were most significant: the Companies Act 2006, UK taxation laws, UK GAAP and Charities Act 2006.

We obtained an understanding of how the charity is complying with those legal and regulatory frameworks by making inquiries of management.

We have selected a performance materiality applicable to the audit of £24,800. A substantive approach to the testing of transactions and year end balances has been adopted because of the involvement of only a very small number of people in authorizing transactions and recording them which is common in charities of this size. The substantive approach, together with initial and final analytical reviews which highlight significant areas for further audit investigation, is believed to give the highest level of probability of detecting material irregularities, including fraud.

Prior to commencement of the audit, staff were briefed on the risk assessment of the susceptibility the charity's financial statements have to material misstatement, including how fraud could occur.

At the completion stage of the audit the results of audit tests were re-examined to ensure that they were consistent with our knowledge of the client and did not warrant further investigation of transactions and balances.

We have assessed the susceptibility of the financial statements of the charity to material misstatement, including how fraud might occur. Audit procedures performed for the charity's accounts included

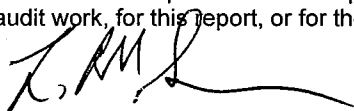
- identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
- understanding how those charged with governance considered and addressed the potential for the override of controls or other inappropriate influence over the financial reporting process;
- challenging assumptions and judgements made by the management in its significant accounting estimates;
- identifying and testing journal entries, in particular any journal entries posted with unusual account combinations; and
- assessing the extent of the compliance with the relevant laws and regulations.

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

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

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



L McShane  
Statutory Auditor  
2 College Street  
Higham Ferrers  
Rushden  
NN10 8DZ

11th March 2023

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Statement of Financial Activities  
For The Year Ended 31st December 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	66,118	4,685	70,803	40,978
Investment income	3	17,967	-	17,967	18,561
<b>Total</b>		<u>84,085</u>	<u>4,685</u>	<u>88,770</u>	<u>59,539</u>
<b>EXPENDITURE ON</b>					
Raising funds		1,770	-	1,770	7,851
<b>Charitable activities</b>					
Petitioners/Emergency grants		38,509	-	38,509	25,301
Other Masonic grants		7,140	-	7,140	14,500
Non Masonic grants		16,585	-	16,585	44,543
Purchases re T.L.C.		-	11,692	11,692	11,313
Administration		338	-	338	2,135
The 3 Pillars - Feeding The Homeless		-	-	-	2,833
<b>Total</b>		<u>64,342</u>	<u>11,692</u>	<u>76,034</u>	<u>108,476</u>
<b>NET INCOME/(EXPENDITURE)</b>		19,743	(7,007)	12,736	(48,937)
<b>Other recognised gains/(losses)</b>					
Gains/(losses) on revaluation of fixed assets		(64,974)	-	(64,974)	123,935
<b>Net movement in funds</b>		(45,231)	(7,007)	(52,238)	74,998
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		888,218	20,174	908,392	833,394
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>842,987</u>	<u>13,167</u>	<u>856,154</u>	<u>908,392</u>

The notes form part of these financial statements

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Balance Sheet  
31st December 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Investments	7	785,937	-	785,937	900,911
<b>CURRENT ASSETS</b>					
Cash at bank		90,517	13,167	103,684	35,979
<b>CREDITORS</b>					
Amounts falling due within one year	8	(33,467)	-	(33,467)	(28,498)
<b>NET CURRENT ASSETS</b>		<u>57,050</u>	<u>13,167</u>	<u>70,217</u>	<u>7,481</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>842,987</u>	<u>13,167</u>	<u>856,154</u>	<u>908,392</u>
<b>NET ASSETS</b>		<u>842,987</u>	<u>13,167</u>	<u>856,154</u>	<u>908,392</u>
<b>FUNDS</b>	9				
Unrestricted funds				842,987	888,218
Restricted funds				<u>13,167</u>	<u>20,174</u>
<b>TOTAL FUNDS</b>				<u>856,154</u>	<u>908,392</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11th March 2023 and were signed on its behalf by:

  
J E Rivett - Trustee

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Notes to the Financial Statements  
For The Year Ended 31st December 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Fixed asset investments**

Investments are initially recognised at their transaction value and subsequently measured at their market value at the balance sheet date using the closing quoted market price. The statement for financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

**Gains and losses**

All gains and losses are taken to the statements of financial activities as they arise. realised gains and losses on investments are calculated as the difference between sales proceeds and opening market value or purchase date if later. Unrealised gains and losses are calculated as the difference between the market value at the year end and opening market value or purchase date if later. Realised and unrealised gains are separated in the statement of financial activities.

**2. DONATIONS AND LEGACIES**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Donations	<b>65,480</b>	31,303
PGM's Bonus ball	<b><u>5,323</u></b>	<u>9,675</u>
	<b><u>70,803</u></b>	<u>40,978</u>

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Notes to the Financial Statements - continued  
For The Year Ended 31st December 2022**

<b>3.</b>	<b>INVESTMENT INCOME</b>		
		<b>2022</b>	2021
		<b>£</b>	£
	Dividends received	<b><u>17,967</u></b>	<u>18,561</u>
<b>4.</b>	<b>GRANTS PAYABLE</b>		
		<b>2022</b>	2021
		<b>£</b>	£
	Petitioners/Emergency grants	<b>38,509</b>	25,301
	Other Masonic grants	<b>7,140</b>	14,500
	Non Masonic grants	<b>16,585</b>	44,543
	The 3 Pillars - Feeding The Homeless	<b>-</b>	<u>2,833</u>
		<b><u>62,234</u></b>	<u>87,177</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2022 nor for the year ended 31st December 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st December 2022 nor for the year ended 31st December 2021.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	40,728	250	40,978
Investment income	<u>18,561</u>	<u>-</u>	<u>18,561</u>
<b>Total</b>	<b><u>59,289</u></b>	<b><u>250</u></b>	<b><u>59,539</u></b>
 <b>EXPENDITURE ON</b>			
Raising funds	7,851	-	7,851
<b>Charitable activities</b>			
Petitioners/Emergency grants	25,301	-	25,301
Other Masonic grants	14,500	-	14,500
Non Masonic grants	44,543	-	44,543
Purchases re T.L.C.	-	11,313	11,313
Administration	2,135	-	2,135
The 3 Pillars - Feeding The Homeless	<u>-</u>	<u>2,833</u>	<u>2,833</u>
<b>Total</b>	<b><u>94,330</u></b>	<b><u>14,146</u></b>	<b><u>108,476</u></b>
 <b>NET INCOME/(EXPENDITURE)</b>			
Transfers between funds	(35,041)	(13,896)	(48,937)
Other recognised gains/(losses)	<u>(2,833)</u>	<u>2,833</u>	<u>-</u>
Gains on revaluation of fixed assets	<u>123,935</u>	<u>-</u>	<u>123,935</u>
<b>Net movement in funds</b>	<b>86,061</b>	<b>(11,063)</b>	<b>74,998</b>
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	802,157	31,237	833,394

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Notes to the Financial Statements - continued  
For The Year Ended 31st December 2022**

<b>6.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	Unrestricted fund £	Restricted funds £	Total funds £
	<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>888,218</u>	<u>20,174</u>	<u>908,392</u>

<b>7.</b>	<b>FIXED ASSET INVESTMENTS</b>			Listed investments £
	<b>MARKET VALUE</b>			
	At 1st January 2022			900,911
	Disposals			(50,000)
	Revaluations			<u>(64,974)</u>
	At 31st December 2022			<u>785,937</u>
	<b>NET BOOK VALUE</b>			
	At 31st December 2022			<u>785,937</u>
	At 31st December 2021			<u>900,911</u>

There were no investment assets outside the UK.

The investments have been valued on the current market value basis in line with the relevant requirement for charity reporting.

The historical cost of these investments is £296,996 (2022 - £314,447).

<b>8.</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	2022 £	2021 £
	Provincial Grand Lodge	16,501	16,016
	Other creditors	12,459	10,980
	Monies due to Devonshire Court	570	520
	Festival etc contra account	<u>3,937</u>	<u>982</u>
		<u>33,467</u>	<u>28,498</u>

<b>9.</b>	<b>MOVEMENT IN FUNDS</b>		Net movement in funds £	At 31.12.22 £
	<b>Unrestricted funds</b>	At 1.1.22 £		
	General fund	888,218	(45,231)	842,987
	<b>Restricted funds</b>			
	TLC	19,774	(7,007)	12,767
	NGH	<u>400</u>	<u>-</u>	<u>400</u>
		<u>20,174</u>	<u>(7,007)</u>	<u>13,167</u>
	<b>TOTAL FUNDS</b>	<u>908,392</u>	<u>(52,238)</u>	<u>856,154</u>

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Notes to the Financial Statements - continued  
For The Year Ended 31st December 2022**

**9. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	84,085	(64,342)	(64,974)	(45,231)
<b>Restricted funds</b>				
TLC	4,685	(11,692)	-	(7,007)
<b>TOTAL FUNDS</b>	<u>88,770</u>	<u>(76,034)</u>	<u>(64,974)</u>	<u>(52,238)</u>

**Comparatives for movement in funds**

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
<b>Unrestricted funds</b>				
General fund	802,157	88,894	(2,833)	888,218
<b>Restricted funds</b>				
TLC	30,837	(11,063)	-	19,774
NGH	400	-	-	400
The 3 Pillars - Feeding The Homeless	-	(2,833)	2,833	-
	<u>31,237</u>	<u>(13,896)</u>	<u>2,833</u>	<u>20,174</u>
<b>TOTAL FUNDS</b>	<u>833,394</u>	<u>74,998</u>	<u>-</u>	<u>908,392</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	59,289	(94,330)	123,935	88,894
<b>Restricted funds</b>				
TLC	250	(11,313)	-	(11,063)
The 3 Pillars - Feeding The Homeless	-	(2,833)	-	(2,833)
	<u>250</u>	<u>(14,146)</u>	<u>-</u>	<u>(13,896)</u>
<b>TOTAL FUNDS</b>	<u>59,539</u>	<u>(108,476)</u>	<u>123,935</u>	<u>74,998</u>

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Notes to the Financial Statements - continued  
For The Year Ended 31st December 2022**

**9. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
<b>Unrestricted funds</b>				
General fund	802,157	43,663	(2,833)	842,987
<b>Restricted funds</b>				
TLC	30,837	(18,070)	-	12,767
NGH	400	-	-	400
The 3 Pillars - Feeding The Homeless	<u>-</u>	<u>(2,833)</u>	<u>2,833</u>	<u>-</u>
	<u>31,237</u>	<u>(20,903)</u>	<u>2,833</u>	<u>13,167</u>
<b>TOTAL FUNDS</b>	<u><u>833,394</u></u>	<u><u>22,760</u></u>	<u><u>-</u></u>	<u><u>856,154</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	143,374	(158,672)	58,961	43,663
<b>Restricted funds</b>				
TLC	4,935	(23,005)	-	(18,070)
The 3 Pillars - Feeding The Homeless	<u>-</u>	<u>(2,833)</u>	<u>-</u>	<u>(2,833)</u>
	<u>4,935</u>	<u>(25,838)</u>	<u>-</u>	<u>(20,903)</u>
<b>TOTAL FUNDS</b>	<u><u>148,309</u></u>	<u><u>(184,510)</u></u>	<u><u>58,961</u></u>	<u><u>22,760</u></u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st December 2022.

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Detailed Statement of Financial Activities  
For The Year Ended 31st December 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	65,480	31,303
PGM's Bonus ball	<u>5,323</u>	<u>9,675</u>
	70,803	40,978
<b>Investment income</b>		
Dividends received	<u>17,967</u>	<u>18,561</u>
<b>Total incoming resources</b>	<b>88,770</b>	<b>59,539</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
PGM's Bonus Ball costs and prize payments	1,770	7,851
<b>Charitable activities</b>		
Purchases re T.L.C.	11,692	11,313
Grants to institutions	<u>62,234</u>	<u>87,177</u>
	73,926	98,490
<b>Support costs</b>		
<b>Management</b>		
Meeting expenses	<u>338</u>	<u>2,135</u>
<b>Total resources expended</b>	<u>76,034</u>	<u>108,476</u>
<b>Net income/(expenditure)</b>	<u><u>12,736</u></u>	<u><u>(48,937)</u></u>

**PROVINCIAL GRAND CHARITY OF NORTHAMPTONSHIRE AND HUNTINGDONSHIRE**

England & Wales - Charity number 1028243

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# Accounts

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**Report of the Trustees and**

**Financial Statements**

**For The Year Ended 31st December 2021**

**for**

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

Cheney & Co  
Statutory Auditor  
310 Wellingborough Road  
Northampton  
NN1 4EP

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Contents of the Financial Statements  
For The Year Ended 31st December 2021**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Report of the Independent Auditor</b>	4 to 5
<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7
<b>Notes to the Financial Statements</b>	8 to 15
<b>Detailed Statement of Financial Activities</b>	16

**The Provincial Grand Charly of  
Northamptonshire & Huntingdonshire**

**Report of the Trustees  
For The Year Ended 31st December 2021**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2021. The trustees have adopted the provisions 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 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objects of the Charity are to apply both the capital and income to, or for the relief of:

- 1) Need amongst brother masons, or their widows, or other relatives or dependents;
- 2) To or for the benefit of Masonic Charities; and
- 3) To other charitable institution or societies, or other charitable purposes, as the Executive Committee shall from time to time direct.

The Charity has continued to achieve its objectives during the year.

**Public benefit**

In carrying out these objectives, the Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission.

**FINANCIAL REVIEW**

**Financial position**

During the year with the issues around lodges not being able to meet, demands on members time and finances has mean that we have seen a drop in the donations received, and with the same requirements for support to the members of the province we have seen deficit in the activities throughout the year of £48,937. The market value of the investments has increased significantly with a growth in value of £123,935. Therefore the combined effect is a net growth of £74,998. However, the markets are susceptible to external factors and we may see a drop in future months following the current activities around the world.

Since the year end we have also had to request that there is monies withdrawn from the investments to fund the needs of the members for the forthcoming year.

**Reserves policy**

In order for the Charity to secure the continuation of its core activities over the long term, it has adopted a reserve policy which allows for investment income to cover those long-term commitments. The policy also identifies and isolates restricted funds to enable the Charity to make best use of its unrestricted funds.

Grants to non-Masonic charities are funded from cash reserves generated as a result of reviewing the total asset base regularly, and not allowing investments to rise substantially above an agreed level.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Report of the Trustees  
For The Year Ended 31st December 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The Constitution provides for not less than five, and no more than twelve Trustees. If a person ceases to be a Trustee for any reason, a new Trustee is appointed to complete the requisite number by the Trustees. New Trustees, other than those positions specified below, are elected at the Annual General Meeting to hold office for three years. The Provincial Grand Master of the Province of Northamptonshire and Huntingdonshire for the time being is the Provincial Grand President of the Charity. Although not a Trustee, he has the power to appoint Trustees and the right to attend meetings of the Charity

The Trustees shall include:

- The Chairman of the Charity, who shall be the Deputy Provincial Grand Master of the Province of Northamptonshire and Huntingdonshire for the time being;
- The Vice-Chairman of the Charity, who shall be the Assistant Provincial Grand Master of the Province of Northamptonshire and Huntingdonshire for the time being, (or if more than one, the Senior Assistant Provincial Grand Master);
- The Secretary of the Charity shall be appointed by the Provincial Grand President from time to time and shall by appointment become a member of the Executive Committee;
- The Provincial Grand Almoner for the Province of Northamptonshire and Huntingdonshire for the time being;
- The Treasurer of the Charity, who shall be the Provincial Grand Treasurer for the Province of Northamptonshire and Huntingdonshire for the time being, or such other member of the Charity as the Provincial Grand President shall appoint;
- The Provincial Grand Charity Steward for the Province of Northamptonshire and Huntingdonshire for the time being; and
- All Assistant Provincial Grand Masters of the Province of Northamptonshire and Huntingdonshire for the time being.

**Induction and training of new trustees**

All new Trustees go through an induction process where their duties and rights are fully explained to them.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1028243

**Principal address**

Freemason's Hall  
Sheaf Close  
Lodge Farm  
Northampton  
Northamptonshire  
NN5 7UL

**Trustees**

W. Bro C A Bennett  
W. Bro L Orsi  
W. Bro M C A Caseman-Jones  
W. Bro J E Rivett  
W. Bro G R Crawford  
W. Bro J R H Hibbins  
W. Bro M Constant  
W. Bro G T Dempsey  
W. Bro P A Sparks  
W. Bro K R Williams  
W. Bro K C Mackie  
W. Bro W T Diggins  
W. Bro M Warren

**Auditor**

Liam McShane FCCA  
Chartered Certified Accountant and Registered Auditor  
24 Chartwell Avenue  
Northampton  
NN3 6NT

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Report of the Trustees  
For The Year Ended 31st December 2021**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**


The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 12th March 2022 and signed on its behalf by:

  
W. Bro J. E. Rivett - Trustee

**Report of the Independent Auditor to the Trustees of**  
**The Provincial Grand Charity of**  
**Northamptonshire & Huntingdonshire**

**Opinion**

I have audited the financial statements of The Provincial Grand Charity of Northamptonshire & Huntingdonshire (the 'charity') for the year ended 31st December 2021 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In my opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

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

**Conclusions relating to going concern**

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

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity'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.

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

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and my Report of the Independent Auditor thereon.

My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

**Matters on which I am required to report by exception**

I have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in my opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- I have not received all the information and explanations I require for my audit.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditor to the Trustees of**  
**The Provincial Grand Charity of**  
**Northamptonshire & Huntingdonshire**

**My responsibilities for the audit of the financial statements**

I have been appointed as auditor under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

My 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 a Report of the Independent Auditor that includes my 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.

The extent to which my procedures are capable of detecting irregularities, including fraud is detailed below:

I obtained an understanding of the legal and regulatory frameworks applicable to the charity as well as the sectors in which it operates. I determined that the following laws and regulations were most significant: UK taxation laws, UK GAAP and Charities Act 2006.

I obtained an understanding of how the charity is complying with those legal and regulatory frameworks by making inquiries of management.

I have selected a performance materiality applicable to the audit of £17,300. A substantive approach to the testing of transactions and year end balances has been adopted because of the involvement of only a very small number of people in authorising transactions and recording them which is common in charities of this size. The substantive approach, together with initial and final analytical reviews which highlight significant areas for further audit investigation, is believed to give the highest level of probability of detecting material irregularities, including fraud.

At the completion stage of the audit the results of audit tests were re-examined to ensure that they were consistent with my knowledge of the charity and did not warrant further investigation of transactions and balances.

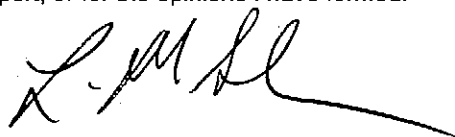
I have assessed the susceptibility of the financial statements of the charity to material misstatement, including how fraud might occur. Audit procedures performed for the charity's accounts included

- identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
- understanding how those charged with governance considered and addressed the potential for the override of controls or other inappropriate influence over the financial reporting process;
- challenging assumptions and judgements made by the management in its significant accounting estimates;
- identifying and testing journal entries, in particular any journal entries posted with unusual account combinations; and
- assessing the extent of the compliance with the relevant laws and regulations.

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

**Use of my report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My audit work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my audit work, for this report, or for the opinions I have formed.



Liam McShane FCCA  
Chartered Certified Accountant and Registered Auditor  
24 Chartwell Avenue  
Northampton  
NN3 6NT

12th March 2022

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Statement of Financial Activities  
For The Year Ended 31st December 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	40,728	250	40,978	188,200
Investment income	3	<u>18,561</u>	-	<u>18,561</u>	<u>15,265</u>
<b>Total</b>		<b>59,289</b>	<b>250</b>	<b>59,539</b>	<b>203,465</b>
 <b>EXPENDITURE ON</b>					
Raising funds		7,851	-	7,851	-
<b>Charitable activities</b>					
Petitioners/Emergency grants		25,301	-	25,301	28,085
Other Masonic grants		14,500	-	14,500	3,650
Non Masonic grants		44,543	-	44,543	80,720
Purchases re T.L.C.		-	11,313	11,313	-
Administration		2,135	-	2,135	4,738
The 3 Pillars - Feeding The Homeless		-	2,833	2,833	25,011
<b>Total</b>		<u>94,330</u>	<u>14,146</u>	<u>108,476</u>	<u>142,204</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(35,041)</b>	<b>(13,896)</b>	<b>(48,937)</b>	<b>61,261</b>
<b>Transfers between funds</b>	9	<u>(2,833)</u>	<u>2,833</u>	-	-
<b>Other recognised gains/(losses)</b>					
Gains/(losses) on revaluation of fixed assets		<u>123,935</u>	-	<u>123,935</u>	<u>(4,170)</u>
<b>Net movement in funds</b>		<b>86,061</b>	<b>(11,063)</b>	<b>74,998</b>	<b>57,091</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>802,157</u>	<u>31,237</u>	<u>833,394</u>	<u>776,303</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>888,218</b></u>	<u><b>20,174</b></u>	<u><b>908,392</b></u>	<u><b>833,394</b></u>


The notes form part of these financial statements

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Balance Sheet  
31st December 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Investments	7	900,911	-	900,911	776,976
<b>CURRENT ASSETS</b>					
Cash at bank		15,805	20,174	35,979	102,251
<b>CREDITORS</b>					
Amounts falling due within one year	8	(28,498)	-	(28,498)	(45,833)
<b>NET CURRENT ASSETS</b>		<u>(12,693)</u>	<u>20,174</u>	<u>7,481</u>	<u>56,418</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>888,218</u>	<u>20,174</u>	<u>908,392</u>	<u>833,394</u>
<b>NET ASSETS</b>		<u>888,218</u>	<u>20,174</u>	<u>908,392</u>	<u>833,394</u>
<b>FUNDS</b>	9				
Unrestricted funds				888,218	802,157
Restricted funds				<u>20,174</u>	<u>31,237</u>
<b>TOTAL FUNDS</b>				<u>908,392</u>	<u>833,394</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12th March 2022 and were signed on its behalf by:

  
J E Rivett - Trustee

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Notes to the Financial Statements  
For The Year Ended 31st December 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Fixed asset investments**

Investments are initially recognised at their transaction value and subsequently measured at their market value at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

**Gains and losses**

All gains and losses are taken to the statements of financial activities as they arise. realised gains and losses on investments are calculated as the difference between sales proceeds and opening market value or purchase date if later. Unrealised gains and losses are calculated as the difference between the market value at the year end and opening market value or purchase date if later. Realised and unrealised gains are separated in the statement of financial activities.

**2. DONATIONS AND LEGACIES**

	2021	2020
	£	£
Donations	31,303	188,200
PGM's Bonus ball	<u>9,675</u>	-
	<u>40,978</u>	<u>188,200</u>

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Notes to the Financial Statements - continued  
For The Year Ended 31st December 2021**

<b>3.</b>	<b>INVESTMENT INCOME</b>	<b>2021</b>	<b>2020</b>
		£	£
	Dividends received	<u>18,561</u>	<u>15,265</u>
<b>4.</b>	<b>GRANTS PAYABLE</b>	<b>2021</b>	<b>2020</b>
		£	£
	Petitioners/Emergency grants	25,301	28,085
	Other Masonic grants	14,500	3,650
	Non Masonic grants	44,543	80,720
	The 3 Pillars - Feeding The Homeless	<u>2,833</u>	<u>20,259</u>
		<u>87,177</u>	<u>132,714</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2021 nor for the year ended 31st December 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st December 2021 nor for the year ended 31st December 2020.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	182,588	5,612	188,200
Investment income	<u>15,265</u>	<u>-</u>	<u>15,265</u>
<b>Total</b>	197,853	5,612	203,465
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Petitioners/Emergency grants	28,085	-	28,085
Other Masonic grants	3,650	-	3,650
Non Masonic grants	80,720	-	80,720
Administration	4,738	-	4,738
The 3 Pillars - Feeding The Homeless	-	25,011	25,011
<b>Total</b>	<u>117,193</u>	<u>25,011</u>	<u>142,204</u>
<b>NET INCOME/(EXPENDITURE)</b>	80,660	(19,399)	61,261
<b>Transfers between funds</b>	<u>(17,000)</u>	<u>17,000</u>	<u>-</u>
<b>Other recognised gains/(losses)</b>			
Gains/(losses) on revaluation of fixed assets	<u>(4,170)</u>	<u>-</u>	<u>(4,170)</u>
<b>Net movement in funds</b>	59,490	(2,399)	57,091
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	742,667	33,636	776,303

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Notes to the Financial Statements - continued  
For The Year Ended 31st December 2021**

<b>6.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	Unrestricted fund £	Restricted funds £	Total funds £
		<u>802,157</u>	<u>31,237</u>	<u>833,394</u>

<b>7.</b>	<b>FIXED ASSET INVESTMENTS</b>		Listed investments £	
	<b>MARKET VALUE</b>			
	At 1st January 2021			776,976
	Revaluations			<u>123,935</u>
	At 31st December 2021			<u>900,911</u>
	<b>NET BOOK VALUE</b>			
	At 31st December 2021			<u>900,911</u>
	At 31st December 2020			<u>776,976</u>

There were no investment assets outside the UK.

The investments have been valued on the current market value basis in line with the relevant requirement for charity reporting.

The historical cost of these investments is £314,447

<b>8.</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	2021 £	2020 £
	Provincial Grand Lodge	16,016	32,331
	Other creditors	10,980	12,000
	Monies due to Devonshire Court	520	520
	Festival etc contra account	<u>982</u>	<u>982</u>
		<u>28,498</u>	<u>45,833</u>

<b>9.</b>	<b>MOVEMENT IN FUNDS</b>	Net movement in funds £	Transfers between funds £	At 31.12.21 £
	<b>Unrestricted funds</b>			
	General fund	802,157	(2,833)	888,218
	<b>Restricted funds</b>			
	TLC	30,837	(11,063)	19,774
	NGH	400	-	400
	The 3 Pillars - Feeding The Homeless	<u>-</u>	<u>2,833</u>	<u>-</u>
		<u>31,237</u>	<u>2,833</u>	<u>20,174</u>
	<b>TOTAL FUNDS</b>	<u>833,394</u>	<u>74,998</u>	<u>908,392</u>

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Notes to the Financial Statements - continued  
For The Year Ended 31st December 2021**

**9. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	59,289	(94,330)	123,935	88,894
<b>Restricted funds</b>				
TLC	250	(11,313)	-	(11,063)
The 3 Pillars - Feeding The Homeless	-	(2,833)	-	(2,833)
	<u>250</u>	<u>(14,146)</u>	<u>-</u>	<u>(13,896)</u>
<b>TOTAL FUNDS</b>	<u><b>59,539</b></u>	<u><b>(108,476)</b></u>	<u><b>123,935</b></u>	<u><b>74,998</b></u>

**Comparatives for movement in funds**

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
<b>Unrestricted funds</b>				
General fund	742,687	76,490	(17,000)	802,157
<b>Restricted funds</b>				
TLC	33,236	(2,699)	-	30,537
Lifelites	-	300	-	300
NGH	400	-	-	400
The 3 Pillars - Feeding The Homeless	-	(17,000)	17,000	-
	<u>33,636</u>	<u>(19,399)</u>	<u>17,000</u>	<u>31,237</u>
<b>TOTAL FUNDS</b>	<u><b>776,303</b></u>	<u><b>57,091</b></u>	<u><b>-</b></u>	<u><b>833,394</b></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	197,853	(117,193)	(4,170)	76,490
<b>Restricted funds</b>				
TLC	2,053	(4,752)	-	(2,699)
Lifelites	300	-	-	300
The 3 Pillars - Feeding The Homeless	3,259	(20,259)	-	(17,000)
	<u>5,612</u>	<u>(25,011)</u>	<u>-</u>	<u>(19,399)</u>
<b>TOTAL FUNDS</b>	<u><b>203,465</b></u>	<u><b>(142,204)</b></u>	<u><b>(4,170)</b></u>	<u><b>57,091</b></u>

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Notes to the Financial Statements - continued  
For The Year Ended 31st December 2021**

**9. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
<b>Unrestricted funds</b>				
General fund	742,667	165,384	(19,833)	888,218
<b>Restricted funds</b>				
TLC	33,236	(13,762)	-	19,474
Lifelites	-	300	-	300
NGH	400	-	-	400
The 3 Pillars - Feeding The Homeless	-	(19,833)	19,833	-
	<u>33,636</u>	<u>(33,295)</u>	<u>19,833</u>	<u>20,174</u>
<b>TOTAL FUNDS</b>	<u>776,303</u>	<u>132,089</u>	<u>-</u>	<u>908,392</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	257,142	(211,523)	119,765	165,384
<b>Restricted funds</b>				
TLC	2,303	(18,065)	-	(13,762)
Lifelites	300	-	-	300
The 3 Pillars - Feeding The Homeless	3,259	(23,092)	-	(19,833)
	<u>5,862</u>	<u>(39,157)</u>	<u>-</u>	<u>(33,295)</u>
<b>TOTAL FUNDS</b>	<u>263,004</u>	<u>(250,680)</u>	<u>119,765</u>	<u>132,089</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st December 2021.

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Notes to the Financial Statements - continued  
for the year ended 31st December 2021**

**11. DONATIONS AND LEGACIES**

<u>Lodge Donations</u>	Unrestricted fund £	The 3 Pillars - Feeding the Homeless £	T.L.C. £	Lifellites £	Total £	2020 Total £
360 Pomfret	360	-	-	-	360	500
373 Socrates	-	-	-	-	-	2,200
442 St Peters	-	-	-	-	-	568
445 Fidelity	-	-	-	-	-	504
455 Perseverance	1,000	-	-	-	1,000	900
607 Chicheley	800	-	-	-	800	1,015
737 Wentworth	-	-	-	-	-	1,591
1911 De la Pre	500	-	-	-	500	-
2283 Euston	1,000	-	-	-	1,000	600
2380 Beneventa	-	-	-	-	-	700
2553 Fitzwilliam	1,000	-	-	-	1,000	3,034
2684 St Ivo	2,000	-	-	-	2,000	-
2966 Peterborough & Counties	-	-	-	-	-	392
3535 Ailwyn	1,300	-	-	-	1,300	500
3964 Dr Oliver	500	-	-	-	500	1,125
4452 Waynflete	-	-	-	-	-	1,000
4990 Grey friars	1,410	-	-	-	1,410	1,650
5195 John Pyel	-	-	-	-	-	235
5570 Old Wellingburlan	225	-	-	-	225	-
5627 St Crispin	-	-	-	-	-	305
5978 Lodge of St George	-	-	-	-	-	417
6104 Medeshamstede	-	-	-	-	-	650
6532 Risdene	1,000	-	-	-	1,000	-
6644 Thistle & Rose	60	-	-	-	60	-
7006 Vale of Nene	-	-	-	-	-	200
7204 Old Kimboltonians	1,000	-	-	-	1,000	2,000
7439 Willowbrooke	60	-	-	-	60	-
8041 Abington	-	-	-	-	-	565
8158 Dr Field	-	-	-	-	-	707
8330 Samuel Pepys	-	-	-	-	-	750
8400 Whytewell	1,719	-	-	-	1,719	-
	<b>13,934</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,934</b>	<b>22,108</b>

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Notes to the Financial Statements - continued  
for the year ended 31st December 2021**

**11. DONATIONS AND LEGACIES - Continued**

<u>Lodge Donations</u>		Unrestricted Unrestricted fund £	The 3 Pillars - Feeding the Homeless £	T.L.C. T.L.C. £	Lifelites Lifelites £	Total Total £	2018 Total 2020 Total £
8486	Heigham	250	-	-	-	250	727
8489	Ferraria	350	-	-	-	350	300
8526	Lactodorum	1,000	-	-	-	1,000	2,700
8576	Spelhoe	208	-	100	-	308	-
8594	Danetre	-	-	-	-	-	600
8767	Petriburg	-	-	-	-	-	500
8774	Sothius	2,925	-	-	-	2,925	6,815
8837	Toseland	-	-	-	-	-	430
8844	Anglo Scottish	1,000	-	-	-	1,000	2,342
8932	Buckby Castle	500	-	-	-	500	1,065
8995	Palmer stewards	1,000	-	-	-	1,000	1,250
9048	Harmony	-	-	-	-	-	700
9126	Thomas deacon	-	-	-	-	-	800
9278	Three Counties	16	-	-	-	16	-
9364	Burghley	-	-	150	-	150	150
9495	Unity	-	-	-	-	-	250
9497	Sartoris	-	-	-	-	-	-
9510	Towcestrian	-	-	-	-	-	1,000
9775	Grand Junction	900	-	-	-	900	-
9796	Graham Milton	250	-	-	-	250	-
9805	Nantahala	-	-	-	-	-	150
9874	Terpsichore	-	-	-	-	-	250
		<b>22,331</b>	<b>-</b>	<b>250</b>	<b>-</b>	<b>22,581</b>	<b>42,608</b>

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Notes to the Financial Statements - continued  
for the year ended 31st December 2021**

11. DONATIONS AND LEGACIES - Continued

	Unrestricted Unrestricted fund £	The 3 Pillars - Funding the Homeless £	T.L.C. T.L.C. £	Lifelites Lifelites £	Total Total £	2018 Total 2020 Total £
<b><u>Other donations</u></b>						
Amazon Smile	692	-	-	-	692	265
Beer evening	1,435	-	-	-	1,435	-
Cherwell Lodge MMM847	-	-	-	-	-	250
Cockerill Masonic charity	1,000	-	-	-	1,000	-
Gift Aid	287	-	-	-	287	1,148
Good Intent RCC	-	-	-	-	-	250
Grafton RAM	-	-	-	-	-	100
Graftonian Lodge MMM 1243	-	-	-	-	-	200
Grand charity	-	-	-	-	-	2,000
Individuals	4,237	-	-	-	4,237	113,635
MCF	-	-	-	-	-	24,400
New and Young mason group	-	-	-	-	-	100
Norman Rolfe MMM	-	-	-	-	-	100
Northamptonshire Grand National	-	-	-	-	-	130
OSM conclave	-	-	-	-	-	300
Powys Lodge RAM	-	-	-	-	-	300
Recycle 4 charity	-	-	-	-	-	222
Provincial Grand Lodge	1,071	-	-	-	1,071	-
Royal & Select	-	-	-	-	-	200
Rushden LAMS	-	-	-	-	-	1,279
Shine	-	-	-	-	-	15
Socrates Chapter C373	-	-	-	-	-	300
	<b>31,053</b>	<b>-</b>	<b>250</b>	<b>-</b>	<b>31,303</b>	<b>188,200</b>

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Detailed Statement of Financial Activities  
For The Year Ended 31st December 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	31,303	188,200
PGM's Bonus ball	<u>9,675</u>	<u>-</u>
	40,978	188,200
<b>Investment income</b>		
Dividends received	<u>18,561</u>	<u>15,265</u>
<b>Total Incoming resources</b>	<b>59,539</b>	<b>203,465</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
PGM's Bonus Ball costs and prize payments	7,851	-
<b>Charitable activities</b>		
Purchases re T.L.C.	11,313	4,752
Grants to institutions	<u>87,177</u>	<u>132,714</u>
	98,490	137,466
<b>Support costs</b>		
<b>Management</b>		
Meeting expenses	<u>2,135</u>	<u>4,738</u>
<b>Total resources expended</b>	<b>108,476</b>	<b>142,204</b>
<b>Net (expenditure)/Income</b>	<b><u>(48,937)</u></b>	<b><u>61,261</u></b>