

CANTERBURY MASONIC CHARITIES ASSOCIATION LIMITED

England & Wales · Charity number 1045264

Details

Status	Registered
Legal form	Charitable company
Company number	02735172
Registered	1995-03-31
Register	View on the Charity Commission register

Contact

Address Canterbury Masonic Charities Assn
38 St. Peters Street
Canterbury
Kent
CT1 2BG

Phone 01227463771

Email pastmaster31@gmail.com

Activities

Objects: FOR SUCH PURPOSES AS ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES.

Activities: The Company will continue to make donations and grants to local charities and organisations

Classification

- **How:** Makes Grants To Organisations, Provides Advocacy/advice/information
- **What:** General Charitable Purposes
- **Who:** Other Charities Or Voluntary Bodies

Geography

- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£46,146	£46,766	-	-
2024-06-30	£50,020	£47,308	-	-
2023-06-30	£41,987	£58,128	-	-
2022-06-30	£36,777	£49,153	-	-
2021-06-30	£31,908	£32,966	-	-

Trustees

Name	Role	Appointed
Alfred Kevin Kemp		2023-07-11
David Alan Bragg		2023-07-11
Keith Jarrett		2023-05-12
Keith Leonard Witten		2025-01-16
Peter Ernest Smithson-Birch		
Philip George Morris		2022-09-22
Rodney James Wilson		2022-01-20
Stephen Barnes		2021-09-14
Steven Flower		2019-09-10

CANTERBURY MASONIC CHARITIES ASSOCIATION LIMITED

England & Wales - Charity number 1045264

Accounts

Registered number
02735172

Charity Number
1045264

Canterbury Masonic Charities Association Ltd

Report and Accounts

30 June 2025

Canterbury Masonic Charities Association Ltd
Report and accounts
Contents

	Page
Company information	1
Trustee's report	2 - 3
Statement of financial activities	4
Balance sheet	5
Statement of cash flows	6
Report of the External Examiner	7
Notes to the accounts	8 - 9

Canterbury Masonic Charities Association Ltd Company Information

Directors/Trustees

S. Barnes Esq
A.S. Bartlett Esq
D.A. Bragg Esq (Chairman)
S. Flower Esq
K.S. Jarrett Esq
A.K. Kemp Esq (Secretary)
P.G. Morris Esq
N.L. Owen
P. Smithson-Birch Esq (Treasurer)
R. Wilson Esq
K.L. Witten Esq

Secretary

AK. Kemp Esq

Accountant

A.M. Mumford TD
Upper Cross Farm
Thornton Lane
Eastry
Kent
CT13 0EU

Bankers

Lloyds Bank
PO Box 1000
Andover
BX1 1LT

Registered office

38 St Peters Street
Canterbury
Kent
CT1 2BG

Registered number

02735172

Charity number

1045264

Canterbury Masonic Charities Association Ltd

Registered number: 02735172

Charity Number: 1045264

Trustees' Report

The Trustees are pleased to present their annual report and financial statements of the charity for the year, which are also prepared to meet the requirements for a director's report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 2015).

Objectives and activities

The objectives of the charity are to make grants to organisations and other charities from donations received, in the execution of which the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Achievements and performance

In pursuing the objectives of the charity, grants have been made to charitable and other organisations in order to improve and assist them in creating public benefit to a wide range of causes.

Financial Review

Income in the year decreased slightly, which combined with an increase in governance costs resulted in a deficit returned for the year..

Structure, governance and management

The charity is a charitable company limited by guarantee. It is governed by a memorandum and articles of association, and is overseen by a board of trustees, who are also directors for the purposes of the Companies Act.

Reference and administrative details

Charity Number:	1045264
Company Number:	02735172
Registered Office:	38 St Peters Street, Canterbury, Kent CT1 2BG
Examiner:	A.M. Mumford TD
Bankers:	Lloyds Bank

Directors and trustees

The following persons served as directors and trustees during the year:

S. Barnes Esq
A.S. Bartlett Esq
D.A. Bragg Esq (Chairman)
S. Flower Esq
K.S. Jarrett Esq
A.K. Kemp Esq (Secretary)
P.G. Morris Esq
N.L. Owen
P. Smithson-Birch Esq (Treasurer)
R. Wilson Esq
K.L. Witten Esq

Company and charity law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that year. In preparing those accounts, the trustees have:

- selected suitable accounting policies and then applied them consistently;
- observed the methods and principles in the Charities SORP;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts, and
- prepared the accounts on the going concern basis.

Trustees' responsibilities

The trustees have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure the the financial statements comply with the Companies Act. 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.

Investment Powers

The trustees have broad ranging powers to make investments.

Charitable and political contributions

During the year the charity made grants to institutions totalling £3775

Review of activities and future developments

The Canterbury Masonic Charities Association Limited will continue to make donations and grants to charities and organisations.

Disclosure of information to the external examiner

Each person who was a director or trustee at the time this report was approved confirms that:

- so far as he is aware, there is no relevant information of which the company's examiner is unaware; and
- he has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant information and to establish that the company's examiner is aware of that information.

This report was approved by the board on 25 September 2025 and signed by its order.

A.K. Kemp Esq
Trustee

**Canterbury Masonic Charities Association Ltd
Company Limited by Guarantee**

**Statement of Financial Activities
(Including summary income and expenditure account)**

for the year ended 30 June 2025

	Notes	Unrestricted Funds	Restricted Funds	2025 £	2024 £
Incoming Resources	1				
Incoming resources from charitable activities:					
Rents receivable		37,355		37,355	34,335
Donations received		4,300	4,340	8,640	7,918
Government grants		0		-	-
Interest received		151		151	151
Total incoming resources		<u>41,806</u>	<u>4,340</u>	<u>46,146</u>	<u>42,404</u>
Resources expended					
Grants payable in furtherance of the Charity's objects		0	3,775	3,775	630
Governance costs		42,991		42,991	41,128
Total resources expended		<u>42,991</u>	<u>3,775</u>	<u>46,766</u>	<u>41,758</u>
Net (outgoing) / incoming resources	2	(1,185)	565	(620)	646
Net movement in funds					
Fund balances brought forward at 1 July 2024		0	541,005	541,005	540,359
Fund balances carried forward at 30 June 2025		<u>(1,185)</u>	<u>541,570</u>	<u>540,385</u>	<u>541,005</u>

Canterbury Masonic Charities Association Ltd
Registered number: 02735172
Balance Sheet
as at 30 June 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	4	501,636	503,630
Current assets			
Debtors	5	4,290	-
Cash at bank and in hand		36,449	39,481
		<u>40,739</u>	<u>39,481</u>
Creditors: amounts falling due within one year			
	6	(1,990)	(2,106)
Net current assets		<u>38,749</u>	<u>37,375</u>
Net assets		<u>540,385</u>	<u>541,005</u>
Capital and reserves			
Fund balances	7	540,385	541,005
Shareholders' funds		<u>540,385</u>	<u>541,005</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

D.A. Bragg Esq
Chairman
Approved by the board on 25 September 2025

Canterbury Masonic Charities Association Ltd
Statement of Cash Flows
for the year ended 30 June 2025

	2025	2024
	£	£
Cash flows from operating activities		
Operating surplus/(deficit)	(771)	495
Reconciliation to cash generated from operations:		
Depreciation	1,994	2,047
Amortisation of goodwill	-	-
Decrease in stocks	-	-
Decrease in debtors	(4,290)	(180)
Increase in creditors	(116)	31
	<u>(3,183)</u>	<u>2,393</u>
Cash from other sources		
Interest received	151	151
Proceeds from sale of investments	-	-
	<u>151</u>	<u>151</u>
Net increase/(decrease) in cash	(3,032)	2,544
Cash at bank and in hand less overdrafts at 1 July	39,481	36,937
Cash at bank and in hand less overdrafts at 30 June	<u>36,449</u>	<u>39,481</u>
Consisting of:		
Cash at bank and in hand	36,449	39,481
Overdrafts	-	-
	<u>36,449</u>	<u>39,481</u>

Canterbury Masonic Charities Association Ltd
Independent examiner's report to the trustees

I report on the accounts of the company for the year ended 30 June 2025 which are set out on pages 4 to 10.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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 2015).
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A.M. Mumford TD
Accountant

Upper Cross Farm
Thornton Lane
Eastry
Kent
CT13 0EU

25 September 2025

Canterbury Masonic Charities Association Ltd
Notes to the Accounts
for the year ended 30 June 2025

1 Accounting policies

Accounting convention

The principal accounting policies adopted in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No restatements were required.

c) Preparation of the accounts on a going concern basis

The trustees consider that the charity is a going concern.

The charity had taken advantage of the section 396(5) of the Companies Act 2006 and has adapted the Companies Act formats to reflect the special nature of the charity's activities.

Company Status

The charity is a company limited by guarantee. The members of the company are named in the trustees' report. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Incoming resources

All incoming resources are included in the SoFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

No amounts are included in the financial statements for services donated by volunteers.

Resources expenses

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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.

Turnover

Turnover represents the total income of charitable activities carried on during the year.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Land and buildings	(Not provided)
Fixtures & fittings	15% reducing balance
Plant and machinery	20% straight line

2 Operating (deficit) / surplus

This is stated after charging:

	2025	2024
	£	£
Depreciation of owned fixed assets	1,994	2,047
Examiners' remuneration	1,750	1,680
	<hr/>	<hr/>

Canterbury Masonic Charities Association Ltd
Notes to the Accounts
for the year ended 30 June 2025

Trustees' emoluments

The trustees neither received nor waived any emoluments as trustees during this or the previous year.

The following persons received emoluments as employees of the company for services provided:-

	2025 £	2024 £
K.A. Kemp Esq	4,700	3,250
P. Smithson-Birch Esq	<u>4,940</u>	<u>3,900</u>

2 Grants payable in furtherance of the charities' objects

The charity made grants to institutions during the year totalling £3775

Grants made in excess of £1,000 were as follows:-

	2025 £	2024 £
East Kent Masonic Restival	1,000	-
Salvation Army	1,125	-
Kent Provincial Grand Stewards		1,000
Grand Lodge Relief Chest		<u>1,000</u>

3 Employees

	2025 Number	2024 Number
Average number of persons employed by the company	<u>2</u>	<u>2</u>

4 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Total £
Cost			
At 1 July 2024	500,000	39,312	539,312
At 30 June 2025	<u>500,000</u>	<u>39,312</u>	<u>539,312</u>
Depreciation			
At 1 July 2024	-	35,682	35,682
Charge for the year	-	1,994	1,994
At 30 June 2025	<u>-</u>	<u>37,676</u>	<u>37,676</u>
Net book value			
At 30 June 2025	<u>500,000</u>	<u>1,636</u>	<u>501,636</u>
At 30 June 2024	<u>500,000</u>	<u>3,630</u>	<u>503,630</u>

5 Debtors

	2025 £	2024 £
Trade debtors	<u>4,290</u>	<u>-</u>

6 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade and other creditors	1,750	1,896
Taxation and social security costs	240	210
	<u>1,990</u>	<u>2,106</u>

7 Funds account

	2025 £	2024 £
At 1 July 2024	541,005	538,293
Prior year adjustments	-	-
At 1 July 2024	<u>541,005</u>	<u>538,293</u>
Surplus/(deficit) for the year	(620)	2,712
At 30 June 2025	<u>540,385</u>	<u>541,005</u>

8 Company limited by guarantee

The company is limited by guarantee and does not have share capital.

Canterbury Masonic Charities Association Ltd
Detailed profit and loss account
for the year ended 30 June 2025

This schedule does not form part of the statutory accounts

	Unrestricted Funds	Restricted Funds	2025 £	2024 £
Income				
Donations received - unrestricted	1,700		1,700	5,448
Donations received - restricted		4,340	4,340	7,616
Lodge calls	28,475		28,475	27,455
Bar and catering levy	8,400		8,400	5,660
100 Club	2,600		2,600	2,470
Hall bookings	480		480	1,220
Interest received	151		151	151
	<u>41,806</u>	<u>4,340</u>	<u>46,146</u>	<u>50,020</u>
Donations and direct costs				
Donations - unrestricted funds			-	630
Donations - restricted funds			<u>3,775</u>	<u>5,550</u>
			<u>3,775</u>	<u>6,180</u>
Governance costs				
100 Club			<u>880</u>	<u>780</u>
			<u>880</u>	<u>780</u>
Administrative expenses				
Employee costs:				
Temple management - wages			<u>9,640</u>	<u>8,400</u>
			<u>9,640</u>	<u>8,400</u>
Premises costs:				
Rates & water			2,738	1,986
Light and heat			12,280	11,884
Cleaning			3,798	3,030
Repairs and maintenance			<u>3,669</u>	<u>3,425</u>
			<u>22,485</u>	<u>20,325</u>
General administrative expenses:				
Telephone and Internet			-	540
Stationery and printing			90	53
Insurance			5,815	5,805
Depreciation			1,994	2,047
Sundry expenses			<u>337</u>	<u>313</u>
			<u>8,236</u>	<u>8,758</u>
Legal and professional costs:				
Accountancy fees			1,750	1,680
Consultancy fees			<u>-</u>	<u>1,185</u>
			<u>1,750</u>	<u>2,865</u>
			<u>46,766</u>	<u>47,308</u>

CANTERBURY MASONIC CHARITIES ASSOCIATION LIMITED

England & Wales - Charity number 1045264

Accounts

Registered number
02735172

Charity Number
1045264

Canterbury Masonic Charities Association Ltd

Report and Accounts

30 June 2024

Canterbury Masonic Charities Association Ltd
Report and accounts
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	Page
Company information	1
Trustee's report	2 - 3
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Canterbury Masonic Charities Association Ltd Company Information

Directors/Trustees

S. Barnes Esq
A.S. Bartlett Esq
D.A. Bragg Esq
S. Flower Esq
K.S. Jarrett Esq
A.K. Kemp Esq (Secretary)
P.G. Morris Esq
N.L. Owen
P. Smithson-Birch Esq (Treasurer)
R. Wilson Esq

Secretary

AK. Kemp Esq

Accountants

A.M. Mumford TD, FCA, CTA
Upper Cross Farm
Thornton Lane
Eastry
Kent
CT13 0EU

Bankers

Metro Bank
2 St Georges Street
Canterbury
CT1 2SR

Registered office

38 St Peters Street
Canterbury
Kent
CT1 2BG

Registered number

02735172

Charity number

1045264

Canterbury Masonic Charities Association Ltd**Registered number: 02735172****Charity Number: 1045264****Trustees' Report**

The Trustees are pleased to present their annual report and financial statements of the charity for the year, which are also prepared to meet the requirements for a director's report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 2015).

Objectives and activities

The objectives of the charity are to make grants to organisations and other charities from donations received, in the execution of which the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Achievements and performance

In pursuing the objectives of the charity, grants have been made to charitable and other organisations in order to improve and assist them in creating public benefit to a wide range of causes.

Financial Review

Income in the year increased slightly, which in turn returned the Charity to a small surplus of income over costs, which in turn has resulted in an increase in the amounts available for donation to charitable and other organisations.

Structure, governance and management

The charity is a charitable company limited by guarantee. It is governed by a memorandum and articles of association, and is overseen by a board of trustees, who are also directors for the purposes of the Companies Act.

Reference and administrative details

Charity Number:	1045264
Company Number:	02735172
Registered Office:	38 St Peters Street, Canterbury, Kent CT1 2BG
Examiner:	A.M. Mumford TD, FCA, CTA
Bankers:	Metro Bank

Directors and trustees

The following persons served as directors and trustees during the year:

S. Barnes Esq
A.S. Bartlett Esq
D.A. Bragg Esq
S. Flower Esq
K.S. Jarrett Esq
A.K. Kemp Esq (Secretary)
P.G. Morris Esq
N.L. Owen
P. Smithson-Birch Esq (Treasurer)
R. Wilson Esq

Company and charity law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that year. In preparing those accounts, the trustees have:

- selected suitable accounting policies and then applied them consistently;
- observed the methods and principles in the Charities SORP;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts, and
- prepared the accounts on the going concern basis.

Trustees' responsibilities

The trustees have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure the the financial statements comply with the Companies Act. 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.

Investment Powers

The trustees have broad ranging powers to make investments.

Charitable and political contributions

During the year the charity made grants to institutions totalling £6180

Review of activities and future developments

The Canterbury Masonic Charities Association Limited will continue to make donations and grants to charities and organisations.

Disclosure of information to the external examiner

Each person who was a director or trustee at the time this report was approved confirms that:

- so far as he is aware, there is no relevant information of which the company's examiner is unaware; and
- he has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant information and to establish that the company's examiner is aware of that information.

This report was approved by the board on 12 September 2024 and signed by its order.

A.K. Kemp Esq
Trustee

**Canterbury Masonic Charities Association Ltd
Company Limited by Guarantee**

**Statement of Financial Activities
(Including summary income and expenditure account)**

for the year ended 30 June 2024

	Notes	Unrestricted Funds	Restricted Funds	2024 £	2023 £
Incoming Resources	1				
Incoming resources from charitable activities:					
Rents receivable		34,335		34,335	31,508
Donations received		7,918	7,616	15,534	10,377
Government grants		0		-	-
Interest received		151		151	102
Total incoming resources		<u>42,404</u>	<u>7,616</u>	<u>50,020</u>	<u>41,987</u>
Resources expended					
Grants payable in furtherance of the Charity's objects		6,180		6,180	5,800
Governance costs		41,128		41,128	52,328
Total resources expended		<u>47,308</u>	<u>0</u>	<u>47,308</u>	<u>58,128</u>
Net (outgoing) / incoming resources	2	(4,904)	7,616	2,712	(16,141)
Net movement in funds					
Fund balances brought forward at 1 July 2023		0	538,293	538,293	554,434
Fund balances carried forward at 30 June 2024		<u>(4,904)</u>	<u>545,909</u>	<u>541,005</u>	<u>538,293</u>

Canterbury Masonic Charities Association Ltd
Registered number: 02735172
Balance Sheet
as at 30 June 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	4	503,630	505,677
Current assets			
Debtors	5	-	1,500
Cash at bank and in hand		39,481	42,955
		<u>39,481</u>	<u>44,455</u>
Creditors: amounts falling due within one year	6	(2,106)	(11,839)
Net current assets		<u>37,375</u>	<u>32,616</u>
Net assets		<u>541,005</u>	<u>538,293</u>
Capital and reserves			
Fund balances	7	541,005	538,293
Shareholders' funds		<u>541,005</u>	<u>538,293</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

A.K. Kemp Esq
Chairman
Approved by the board on 12 September 2024

Canterbury Masonic Charities Association Ltd
Statement of Cash Flows
for the year ended 30 June 2024

	2024	2023
	£	£
Cash flows from operating activities		
Operating surplus/(deficit)	2,561	(16,243)
Reconciliation to cash generated from operations:		
Depreciation	2,047	2,107
Amortisation of goodwill	-	-
Decrease in stocks	-	-
Decrease in debtors	1,500	(180)
Increase in creditors	(9,733)	31
	<u>(3,625)</u>	<u>(14,285)</u>
Cash from other sources		
Interest received	151	102
Proceeds from sale of investments	-	-
	<u>151</u>	<u>102</u>
Net increase/(decrease) in cash	(3,474)	(14,183)
Cash at bank and in hand less overdrafts at 1 July	42,955	57,138
Cash at bank and in hand less overdrafts at 30 June	<u>39,481</u>	<u>42,955</u>
Consisting of:		
Cash at bank and in hand	39,481	42,955
Overdrafts	-	-
	<u>39,481</u>	<u>42,955</u>

Canterbury Masonic Charities Association Ltd
Independent examiner's report to the trustees

I report on the accounts of the company for the year ended 30 June 2024 which are set out on pages 4 to 10.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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 2015).
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A.M. Mumford TD, FCA, CTA
Chartered Accountant

Upper Cross Farm
Thornton Lane
Eastry
Kent
CT13 0EU

12 September 2024

Canterbury Masonic Charities Association Ltd
Notes to the Accounts
for the year ended 30 June 2024

1 Accounting policies

Accounting convention

The principal accounting policies adopted in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No restatements were required.

c) Preparation of the accounts on a going concern basis

The trustees consider that the charity is a going concern.

The charity had taken advantage of the section 396(5) of the Companies Act 2006 and has adapted the Companies Act formats to reflect the special nature of the charity's activities.

Company Status

The charity is a company limited by guarantee. The members of the company are named in the trustees' report. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Incoming resources

All incoming resources are included in the SoFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

No amounts are included in the financial statements for services donated by volunteers.

Resources expenses

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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.

Turnover

Turnover represents the total income of charitable activities carried on during the year.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Land and buildings	(Not provided)
Fixtures & fittings	15% reducing balance
Plant and machinery	20% straight line

2 Operating (deficit) / surplus

This is stated after charging:

	2024	2023
	£	£
Depreciation of owned fixed assets	2,047	2,107
Examiners' remuneration	1,680	1,590
	<hr/>	<hr/>

Canterbury Masonic Charities Association Ltd
Notes to the Accounts
for the year ended 30 June 2024

Trustees' emoluments

The trustees neither received nor waived any emoluments as trustees during this or the previous year.

The following persons received emoluments as employees of the company for services provided:-

	2024	2023
	£	£
K.A. Kemp Esq	4,200	3,250
P. Smithson-Birch Esq	<u>4,200</u>	<u>3,900</u>

2 Grants payable in furtherance of the charities' objects

The charity made grants to institutions during the year totalling £6180

Grants made in excess of £1,000 were as follows:-

	2024	2023
	£	£
Kent provincial Grand Stewards	1,000	-
Grand Lodge Relief Chest	1,000	2,000
Catching Lives	-	1,000
Porchlight	<u>-</u>	<u>1,000</u>

3 Employees

	2024	2023
	Number	Number
Average number of persons employed by the company	<u>2</u>	<u>2</u>

4 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Total
	£	£	£
Cost			
At 1 July 2023	500,000	39,312	539,312
At 30 June 2024	<u>500,000</u>	<u>39,312</u>	<u>539,312</u>
Depreciation			
At 1 July 2023	-	33,635	33,635
Charge for the year	-	2,047	2,047
At 30 June 2024	<u>-</u>	<u>35,682</u>	<u>35,682</u>
Net book value			
At 30 June 2024	<u>500,000</u>	<u>3,630</u>	<u>503,630</u>
At 30 June 2023	<u>500,000</u>	<u>5,677</u>	<u>505,677</u>

5 Debtors

	2024	2023
	£	£
Trade debtors	<u>-</u>	<u>1,500</u>

6 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade and other creditors	1,896	11,629
Taxation and social security costs	210	210
	<u>2,106</u>	<u>11,839</u>

7 Funds account

	2024	2023
	£	£
At 1 July 2023	538,293	554,434
Prior year adjustments	-	-
At 1 July 2023	<u>538,293</u>	<u>554,434</u>
Surplus/(deficit) for the year	2,712	(16,141)
At 30 June 2024	<u>541,005</u>	<u>538,293</u>

7 Company limited by guarantee

The company is limited by guarantee and does not have share capital.

Canterbury Masonic Charities Association Ltd
Detailed profit and loss account
for the year ended 30 June 2024

This schedule does not form part of the statutory accounts

	Unrestricted Funds	Restricted Funds	2024 £	2023 £
Income				
Donations received - unrestricted	5,448		5,448	8,205
Donations received - restricted		7,616	7,616	-
Lodge calls	27,455		27,455	23,595
Bar and catering levy	5,660		5,660	7,000
100 Club	2,470		2,470	2,172
Hall bookings	1,220		1,220	913
Interest received	151		151	102
	<u>42,404</u>	<u>7,616</u>	<u>50,020</u>	<u>41,987</u>
Donations and direct costs				
Donations - unrestricted funds			630	5,800
Donations - restricted funds			<u>5,550</u>	-
			<u>6,180</u>	<u>5,800</u>
Governance costs				
100 Club			<u>780</u>	<u>670</u>
			<u>780</u>	<u>670</u>
Administrative expenses				
Employee costs:				
Temple management - wages			<u>8,400</u>	<u>8,400</u>
			<u>8,400</u>	<u>8,400</u>
Premises costs:				
Rates & water			1,986	1,107
Light and heat			11,884	11,363
Cleaning			3,030	4,857
Repairs and maintenance			<u>3,425</u>	<u>16,143</u>
			<u>20,325</u>	<u>33,470</u>
General administrative expenses:				
Telephone and Internet			540	-
Stationery and printing			53	110
Insurance			5,805	5,723
Depreciation			2,047	2,107
Sundry expenses			<u>313</u>	<u>258</u>
			<u>8,758</u>	<u>8,198</u>
Legal and professional costs:				
Accountancy fees			1,680	1,590
Consultancy fees			<u>1,185</u>	-
			<u>2,865</u>	<u>1,590</u>
			<u>47,308</u>	<u>58,128</u>

CANTERBURY MASONIC CHARITIES ASSOCIATION LIMITED

England & Wales - Charity number 1045264

Accounts

Registered number
02735172

Charity Number
1045264

Canterbury Masonic Charities Association Ltd

Report and Accounts

30 June 2023

Canterbury Masonic Charities Association Ltd
Report and accounts
Contents

	Page
Company information	1
Trustee's report	2 - 3
Statement of financial activities	4
Balance sheet	5
Statement of cash flows	6
Report of the External Examiner	7
Notes to the accounts	8 - 9

Canterbury Masonic Charities Association Ltd Company Information

Directors/Trustees

J. Axford Esq (resigned 12 May 2023)
S. Barnes Esq
A.S. Bartlett Esq (appointed 9 May 2023)
D.A. Bragg Esq (Chairman - appointed 11 Jul 2023)
A. B. Eldridge Esq (resigned 9 May 2023)
S. Flower Esq
I. Gilmour Esq (resigned 14 Mar 2023)
K.S. Jarrett Esq (appointed 12 May 2023)
A.K. Kemp Esq (Secretary - appointed 11 Jul 2023)
P. Langdown Esq (resigned 22 Sep 2022)
G. Lee Esq (resigned 19 Jan 2023)
P.G. Morris Esq (appointed 22 Sep 2022)
N.L. Owen (appointed 11 Jul 2023)
A. Pybus Esq (resigned 11 July 2023)
P. Smithson-Birch Esq (Treasurer)
R. Wilson Esq

Secretary

AK. Kemp Esq

Accountants

A.M. Mumford TD, FCA, CTA
Upper Cross Farm
Thornton Lane
Eastry
Kent
CT13 0EU

Bankers

Metro Bank
2 St Georges Street
Canterbury
CT1 2SR

Registered office

38 St Peters Street
Canterbury
Kent
CT1 2BG

Registered number

02735172

Charity number

1045264

Canterbury Masonic Charities Association Ltd**Registered number: 02735172****Charity Number: 1045264****Trustees' Report**

The Trustees are pleased to present their annual report and financial statements of the charity for the year, which are also prepared to meet the requirements for a director's report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 2015).

Objectives and activities

The objectives of the charity are to make grants to organisations and other charities from donations received, in the execution of which the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Achievements and performance

In pursuing the objectives of the charity, grants have been made to charitable and other organisations in order to improve and assist them in creating public benefit to a wide range of causes.

Financial Review

Although income remained approximately static, increases in overhead costs, notably repairs, cleaning and insurance, have again produced a deficit of cost over income, which in turn has resulted in a further decrease in the amounts available for donation to charitable and other organisations.

Structure, governance and management

The charity is a charitable company limited by guarantee. It is governed by a memorandum and articles of association, and is overseen by a board of trustees, who are also directors for the purposes of the Companies Act.

Reference and administrative details

Charity Number:	1045264
Company Number:	02735172
Registered Office:	38 St Peters Street, Canterbury, Kent CT1 2BG
Examiner:	A.M. Mumford TD, FCA, CTA
Bankers:	Metro Bank

Directors and trustees

The following persons served as directors and trustees during the year:

J. Axford Esq (resigned 12 May 2023)
S. Barnes Esq
A.S. Bartlett Esq (appointed 9 May 2023)
D.A. Bragg Esq (Chairman - appointed 11 Jul 2023)
A. B. Eldridge Esq (resigned 9 May 2023)
S. Flower Esq
I. Gilmour Esq (resigned 14 Mar 2023)
K.S. Jarrett Esq (appointed 12 May 2023)
A.K. Kemp Esq (Secretary - appointed 11 Jul 2023)
P. Langdown Esq (resigned 22 Sep 2022)
G. Lee Esq (resigned 19 Jan 2023)
P.G. Morris Esq (appointed 22 Sep 2022)
N.L. Owen (appointed 11 Jul 2023)
A. Pvbush Esq (resigned 11 July 2023)
P. Smithson-Birch Esq (Treasurer)
R. Wilson Esq

Company and charity law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that year. In preparing those accounts, the trustees have:

- selected suitable accounting policies and then applied them consistently;
- observed the methods and principles in the Charities SORP;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts, and
- prepared the accounts on the going concern basis.

Trustees' responsibilities

The trustees have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure the financial statements comply with the Companies Act. 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.

Investment Powers

The trustees have broad ranging powers to make investments.

Charitable and political contributions

During the year the charity made grants to institutions totalling £5800

Review of activities and future developments

The Canterbury Masonic Charities Association Limited will continue to make donations and grants to charities and organisations.

Disclosure of information to the external examiner

Each person who was a director or trustee at the time this report was approved confirms that:

- so far as he is aware, there is no relevant information of which the company's examiner is unaware; and
- he has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant information and to establish that the company's examiner is aware of that information.

This report was approved by the board on 28 September 2023 and signed by its order.

A.K. Kemp Esq
Trustee

**Canterbury Masonic Charities Association Ltd
Company Limited by Guarantee**

**Statement of Financial Activities
(Including summary income and expenditure account)**

for the year ended 30 June 2023

	Notes	Unrestricted Funds	Restricted Funds	2023 £	2022 £
Incoming Resources	1				
Incoming resources from charitable activities:					
Rents receivable		31,508		31,508	29,945
Donations received		10,377		10,377	6,814
Government grants		0		-	-
Interest received		102		102	18
Total incoming resources		<u>41,987</u>	<u>0</u>	<u>41,987</u>	<u>36,777</u>
Resources expended					
Grants payable in furtherance of the Charity's objects		5,800		5,800	5,025
Governance costs		52,328		52,328	44,128
Total resources expended		<u>58,128</u>	<u>0</u>	<u>58,128</u>	<u>49,153</u>
Net (outgoing) / incoming resources	2	(16,141)	0	(16,141)	(12,376)
Net movement in funds					
Fund balances brought forward at 1 July 2022		0	554,434	554,434	566,810
Fund balances carried forward at 30 June 2023		<u>(16,141)</u>	<u>554,434</u>	<u>538,293</u>	<u>554,434</u>

Canterbury Masonic Charities Association Ltd
Registered number: 02735172
Balance Sheet
as at 30 June 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	4	505,677	507,784
Current assets			
Debtors	5	1,500	-
Cash at bank and in hand		42,955	48,706
		<u>44,455</u>	<u>48,706</u>
Creditors: amounts falling due within one year			
	6	(11,839)	(2,056)
Net current assets		<u>32,616</u>	<u>46,650</u>
Net assets		<u>538,293</u>	<u>554,434</u>
Capital and reserves			
Fund balances	6	538,293	554,434
Shareholders' funds		<u>538,293</u>	<u>554,434</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

A.K. Kemp Esq
Chairman
Approved by the board on 28 September 2023

Canterbury Masonic Charities Association Ltd
Statement of Cash Flows
for the year ended 30 June 2023

	2023	2022
	£	£
Cash flows from operating activities		
Operating surplus/(deficit)	(16,243)	(12,394)
Reconciliation to cash generated from operations:		
Depreciation	2,107	2,177
Amortisation of goodwill	-	-
Decrease in stocks	-	-
Increase in debtors	(1,500)	(180)
Increase in creditors	9,783	31
	<u>(5,853)</u>	<u>(10,366)</u>
Cash from other sources		
Interest received	102	18
Proceeds from sale of investments	-	-
	<u>102</u>	<u>18</u>
Net increase/(decrease) in cash	(5,751)	(10,348)
Cash at bank and in hand less overdrafts at 1 July	48,706	59,054
Cash at bank and in hand less overdrafts at 30 June	<u>42,955</u>	<u>48,706</u>
Consisting of:		
Cash at bank and in hand	42,955	48,706
Overdrafts	-	-
	<u>42,955</u>	<u>48,706</u>

Canterbury Masonic Charities Association Ltd
Independent examiner's report to the trustees

I report on the accounts of the company for the year ended 30 June 2023 which are set out on pages 4 to 10.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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 2015).
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A.M. Mumford TD, FCA, CTA
Chartered Accountant

Upper Cross Farm
Thornton Lane
Eastry
Kent
CT13 0EU

28 September 2023

Canterbury Masonic Charities Association Ltd
Notes to the Accounts
for the year ended 30 June 2023

1 Accounting policies

Accounting convention

The principal accounting policies adopted in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No restatements were required.

c) Preparation of the accounts on a going concern basis

The trustees consider that the charity is a going concern.

The charity had taken advantage of the section 396(5) of the Companies Act 2006 and has adapted the Companies Act formats to reflect the special nature of the charity's activities.

Company Status

The charity is a company limited by guarantee. The members of the company are named in the trustees' report. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Incoming resources

All incoming resources are included in the SoFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

No amounts are included in the financial statements for services donated by volunteers.

Resources expenses

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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.

Turnover

Turnover represents the total income of charitable activities carried on during the year.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Land and buildings	(Not provided)
Fixtures & fittings	15% reducing balance
Plant and machinery	20% straight line

2 Operating (deficit) / surplus

This is stated after charging:

	2023	2022
	£	£
Depreciation of owned fixed assets	2,107	2,177
Examiners' remuneration	1,590	1,480
	<hr/>	<hr/>

Canterbury Masonic Charities Association Ltd
Notes to the Accounts
for the year ended 30 June 2023

Trustees' emoluments

The trustees neither received nor waived any emoluments as trustees during this or the previous year.

The following persons received emoluments as employees of the company for services provided:-

	2023	2022
	£	£
K.A. Kemp Esq	4,200	3,250
P. Smithson-Birch Esq	<u>4,200</u>	<u>3,900</u>

2 Grants payable in furtherance of the charities' objects

The charity made grants to institutions during the year totalling £5800

Grants made in excess of £1,000 were as follows:-

	2023	2022
	£	£
Binneworth Charity	-	2,050
Catching Lives	1,000	-
Porchlight	1,000	-
Grand Lodge Relief Chest	<u>2,000</u>	<u>-</u>

3 Employees

	2023	2022
	Number	Number
Average number of persons employed by the company	<u>2</u>	<u>2</u>

4 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Total
	£	£	£
Cost			
At 1 July 2022	500,000	39,312	539,312
At 30 June 2023	<u>500,000</u>	<u>39,312</u>	<u>539,312</u>
Depreciation			
At 1 July 2022	-	31,528	31,528
Charge for the year	-	2,107	2,107
At 30 June 2023	<u>-</u>	<u>33,635</u>	<u>33,635</u>
Net book value			
At 30 June 2023	<u>500,000</u>	<u>5,677</u>	<u>505,677</u>
At 30 June 2022	<u>500,000</u>	<u>7,784</u>	<u>507,784</u>

5 Debtors

	2023	2022
	£	£
Trade debtors	<u>1,500</u>	<u>-</u>

6 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade and other creditors	11,629	1,861
Taxation and social security costs	210	195
	<u>11,839</u>	<u>2,056</u>

6 Funds account

	2023	2022
	£	£
At 1 July 2022	554,434	566,810
Prior year adjustments	-	-
At 1 July 2022	<u>554,434</u>	<u>566,810</u>
Surplus/(deficit) for the year	(16,141)	(12,376)
At 30 June 2023	<u>538,293</u>	<u>554,434</u>

7 Company limited by guarantee

The company is limited by guarantee and does not have share capital.

Canterbury Masonic Charities Association Ltd
Detailed profit and loss account
for the year ended 30 June 2023

This schedule does not form part of the statutory accounts

	Unrestricted Funds	Restricted Funds	2023 £	2022 £
Income				
Donations received - unrestricted	8,205		8,205	4,500
Donations received - restricted	-		-	-
Lodge calls	23,595		23,595	23,060
Bar and catering levy	7,000		7,000	5,690
100 Club	2,172		2,172	2,314
Hall bookings	913		913	1,195
Interest received	102		102	18
	<u>41,987</u>	-	<u>41,987</u>	<u>36,777</u>
Donations and direct costs				
Donations - unrestricted funds			5,800	5,025
			<u>5,800</u>	<u>5,025</u>
Governance costs				
100 Club			670	780
			<u>670</u>	<u>780</u>
Administrative expenses				
Employee costs:				
Temple management - wages			8,400	7,150
			<u>8,400</u>	<u>7,150</u>
Premises costs:				
Rates & water			1,107	633
Light and heat			11,363	11,972
Cleaning			4,857	3,313
Repairs and maintenance	(See Note 1)		16,143	12,802
			<u>33,470</u>	<u>28,720</u>
General administrative expenses:				
Stationery and printing			110	151
Insurance	(See Note 2)		5,723	3,435
Depreciation			2,107	2,177
Sundry expenses			258	235
			<u>8,198</u>	<u>5,998</u>
Legal and professional costs:				
Accountancy fees			1,590	1,480
			<u>1,590</u>	<u>1,480</u>
			<u>58,128</u>	<u>49,153</u>

Notes:

1 Repairs includes accrued costs of £10,039 in respect of work done on replacing the gas fired boiler

2 Regarding insurance costs, it should be noted that the increase in premium is solely due to a revised professional valuation for the buildings reinstatement sum insured.

CANTERBURY MASONIC CHARITIES ASSOCIATION LIMITED

England & Wales - Charity number 1045264

Accounts

Registered number
02735172

Charity Number
1045264

Canterbury Masonic Charities Association Ltd

Report and Accounts

30 June 2022

Canterbury Masonic Charities Association Ltd
Report and accounts
Contents

	Page
Company information	1
Trustee's report	2 - 3
Statement of financial activities	4
Balance sheet	5
Statement of cash flows	6
Report of the External Examiner	7
Notes to the accounts	8 - 9

Canterbury Masonic Charities Association Ltd Company Information

Directors/Trustees

J. Axford Esq
S. Barnes Esq (Appointed 14 Sep 2021)
P. Earwicker Esq (Resigned 14 Sep 2021)
A. Eldridge Esq
S. Flower Esq
I. Gilmour Esq
P. Langdown Esq
G. Lee Esq (Chairman)
L. Marvelly Esq (Decd 19 Sep 2021)
A. Pybus Esq (Secretary)
P. Smithson-Birch Esq (Treasurer)
R. Wilson Esq (Appointed 20 Jan 2022)

Secretary

A. Pybus Esq

Accountants

A.M. Mumford TD, FCA, CTA
Upper Cross Farm
Thornton Lane
Eastry
Kent
CT13 0EU

Bankers

Metro Bank
2 St Georges Street
Canterbury
CT1 2SR

Registered office

38 St Peters Street
Canterbury
Kent
CT1 2BG

Registered number

02735172

Charity number

1045264

Canterbury Masonic Charities Association Ltd**Registered number: 02735172****Charity Number: 1045264****Trustees' Report**

The Trustees are pleased to present their annual report and financial statements of the charity for the year, which are also prepared to meet the requirements for a director's report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 2015).

Objectives and activities

The objectives of the charity are to make grants to organisations and other charities from donations received, in the execution of which the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Achievements and performance

In pursuing the objectives of the charity, grants have been made to charitable and other organisations in order to improve and assist them in creating public benefit to a wide range of causes.

Financial Review

The effects of COVID-19 during the year had a continuing impact on income, which combined with higher than usual levels of expenditure on maintenance, protective equipment and utility costs, have produced a deficit of income, which in turn has resulted in another decrease in the amounts available for donation to charitable and other organisations.

Structure, governance and management

The charity is a charitable company limited by guarantee. It is governed by a memorandum and articles of association, and is overseen by a board of trustees, who are also directors for the purposes of the Companies Act.

Reference and administrative details

Charity Number:	1045264
Company Number:	02735172
Registered Office:	38 St Peters Street, Canterbury, Kent CT1 2BG
Examiner:	A.M. Mumford TD, FCA, CTA
Bankers:	Metro Bank

Directors and trustees

The following persons served as directors and trustees during the year:

J. Axford Esq
S. Barnes Esq (Appointed 14 Sep 2021)
P. Earwicker Esq (Resigned 14 Sep 2021)
A. Eldridge Esq
S. Flower Esq
I. Gilmour Esq
P. Langdown Esq
G. Lee Esq (Chairman)
L. Marvally Esq (Decd 19 Sep 2021)
A. Pybus Esq (Secretary)
P. Smithson-Birch Esq (Treasurer)
R. Wilson Esq (Appointed 20 Jan 2022)

Company and charity law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that year. In preparing those accounts, the trustees have:

- selected suitable accounting policies and then applied them consistently;
- observed the methods and principles in the Charities SORP;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts, and
- prepared the accounts on the going concern basis.

Trustees' responsibilities

The trustees have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure the the financial statements comply with the Companies Act. 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.

Investment Powers

The trustees have broad ranging powers to make investments.

Charitable and political contributions

During the year the charity made grants to institutions totalling £5025

Review of activities and future developments

The Canterbury Masonic Charities Association Limited will continue to make donations and grants to charities and organisations.

Disclosure of information to the external examiner

Each person who was a director or trustee at the time this report was approved confirms that:

- so far as he is aware, there is no relevant information of which the company's examiner is unaware; and
- he has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant information and to establish that the company's examiner is aware of that information.

This report was approved by the board on 22 September 2022 and signed by its order.

G. Lee Esq
Trustee

**Canterbury Masonic Charities Association Ltd
Company Limited by Guarantee**

**Statement of Financial Activities
(Including summary income and expenditure account)**

for the year ended 30 June 2022

	Notes	Unrestricted Funds	Restricted Funds	2022 £	2021 £
Incoming Resources	1				
Incoming resources from charitable activities:					
Rents receivable		29,945		29,945	20,960
Donations received		6,814		6,814	3,893
Government grants		0		-	7,023
Interest received		18		18	32
Total incoming resources		<u>36,777</u>	<u>0</u>	<u>36,777</u>	<u>31,908</u>
Resources expended					
Grants payable in furtherance of the Charity's objects		5,025		5,025	1,977
Governance costs		44,128		44,128	30,989
Total resources expended		<u>49,153</u>	<u>0</u>	<u>49,153</u>	<u>32,966</u>
Net (outgoing) / incoming resources	2	(12,376)	0	(12,376)	(1,058)
Net movement in funds					
Fund balances brought forward at 1 July 2021		0	566,810	566,810	567,868
Fund balances carried forward at 30 June 2022		<u>(12,376)</u>	<u>566,810</u>	<u>554,434</u>	<u>566,810</u>

Canterbury Masonic Charities Association Ltd
Registered number: 02735172
Balance Sheet
as at 30 June 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	4	507,784	509,961
Current assets			
Debtors	5	-	3,246
Cash at bank and in hand		48,706	56,469
		<u>48,706</u>	<u>59,715</u>
Creditors: amounts falling due within one year			
	6	(2,056)	(2,866)
Net current assets		<u>46,650</u>	<u>56,849</u>
Net assets		<u>554,434</u>	<u>566,810</u>
Capital and reserves			
Fund balances	6	554,434	566,810
Shareholders' funds		<u>554,434</u>	<u>566,810</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

G. Lee Esq
Chairman
Approved by the board on 22 September 2022

Canterbury Masonic Charities Association Ltd
Statement of Cash Flows
for the year ended 30 June 2022

	2022	2021
	£	£
Cash flows from operating activities		
Operating surplus/(deficit)	(12,394)	(1,090)
Reconciliation to cash generated from operations:		
Depreciation	2,177	2,260
Amortisation of goodwill	-	-
Decrease in stocks	-	-
Increase in debtors	3,246	(180)
Increase in creditors	(810)	31
	<u>(7,781)</u>	<u>1,021</u>
Cash from other sources		
Interest received	18	32
Proceeds from sale of investments	-	-
	<u>18</u>	<u>32</u>
Net increase/(decrease) in cash	(7,763)	1,053
Cash at bank and in hand less overdrafts at 1 July	56,469	55,416
Cash at bank and in hand less overdrafts at 30 June	<u>48,706</u>	<u>56,469</u>
 Consisting of:		
Cash at bank and in hand	48,706	56,469
Overdrafts	-	-
	<u>48,706</u>	<u>56,469</u>

Canterbury Masonic Charities Association Ltd
Independent examiner's report to the trustees

I report on the accounts of the company for the year ended 30 June 2022 which are set out on pages 4 to 10.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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 2015).
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A.M. Mumford TD, FCA, CTA
Chartered Accountant

Upper Cross Farm
Thornton Lane
Eastry
Kent
CT13 0EU

22 September 2022

Canterbury Masonic Charities Association Ltd
Notes to the Accounts
for the year ended 30 June 2022

1 Accounting policies

Accounting convention

The principal accounting policies adopted in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No restatements were required.

c) Preparation of the accounts on a going concern basis

The trustees consider that the charity is a going concern.

The charity had taken advantage of the section 396(5) of the Companies Act 2006 and has adapted the Companies Act formats to reflect the special nature of the charity's activities.

Company Status

The charity is a company limited by guarantee. The members of the company are named in the trustees' report. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Incoming resources

All incoming resources are included in the SoFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

No amounts are included in the financial statements for services donated by volunteers.

Resources expenses

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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.

Turnover

Turnover represents the total income of charitable activities carried on during the year.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Land and buildings	(Not provided)
Fixtures & fittings	15% reducing balance
Plant and machinery	20% straight line

2 Operating (deficit) / surplus

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	2,177	2,260
Examiners' remuneration	1,480	1,560
	<hr/>	<hr/>

Canterbury Masonic Charities Association Ltd
Notes to the Accounts
for the year ended 30 June 2022

Trustees' emoluments

The trustees neither received nor waived any emoluments as trustees during this or the previous year.

The following persons received emoluments as employees of the company for services provided:-

	2022 £	2021 £
K.A. Kemp Esq	3,250	5,000
P. Smithson-Birch Esq	<u>3,900</u>	<u>3,000</u>

2 Grants payable in furtherance of the charities' objects

The charity made grants to institutions during the year totalling £5025

Grants made in excess of £1,000 were as follows:-

	2022 £	2021 £
Masonic Grand Charity	-	1,100
Binneworth Charity	<u>2,050</u>	<u>-</u>

3 Employees

	2022 Number	2021 Number
Average number of persons employed by the company	<u>2</u>	<u>2</u>

4 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Total £
Cost			
At 1 July 2021	500,000	39,312	539,312
At 30 June 2022	<u>500,000</u>	<u>39,312</u>	<u>539,312</u>
Depreciation			
At 1 July 2021	-	29,351	29,351
Charge for the year	-	2,177	2,177
At 30 June 2022	<u>-</u>	<u>31,528</u>	<u>31,528</u>
Net book value			
At 30 June 2022	<u>500,000</u>	<u>7,784</u>	<u>507,784</u>
At 30 June 2021	<u>500,000</u>	<u>9,961</u>	<u>509,961</u>

5 Debtors

	2022 £	2021 £
Trade debtors	-	2,766
Other debtors	-	480
	<u>-</u>	<u>3,246</u>

6 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade and other creditors	1,861	2,450
Taxation and social security costs	195	416
	<u>2,056</u>	<u>2,866</u>

6 Funds account

	2022 £	2021 £
At 1 July 2021	566,810	567,868
Prior year adjustments	-	-
At 1 July 2021	<u>566,810</u>	<u>567,868</u>
Surplus/(deficit) for the year	(12,376)	(1,058)
At 30 June 2022	<u>554,434</u>	<u>566,810</u>

7 Company limited by guarantee

The company is limited by guarantee and does not have share capital.

Canterbury Masonic Charities Association Ltd
Detailed profit and loss account
for the year ended 30 June 2022

This schedule does not form part of the statutory accounts

	Unrestricted Funds	Restricted Funds	2022 £	2021 £
Income				
Donations received - unrestricted	4,500		4,500	1,877
Donations received - restricted	-		-	-
Lodge calls	23,060		23,060	21,020
Bar and catering levy	5,690		5,690	-
100 Club	2,314		2,314	2,016
Hall bookings	1,195		1,195	(60)
Government grants	-		-	7,023
Interest received	18		18	32
	<u>36,777</u>	<u>-</u>	<u>36,777</u>	<u>31,908</u>
Donations and direct costs				
Donations - unrestricted funds			5,025	1,977
			<u>5,025</u>	<u>1,977</u>
Governance costs				
100 Club			780	660
			<u>780</u>	<u>660</u>
Administrative expenses				
Employee costs:				
Temple management - wages			7,150	10,524
			<u>7,150</u>	<u>10,524</u>
Premises costs:				
Rates & water			633	671
Light and heat			11,972	4,525
Cleaning			3,313	272
Repairs and maintenance			12,802	8,021
			<u>28,720</u>	<u>13,489</u>
General administrative expenses:				
Stationery and printing			151	82
Insurance		(See Note)	3,435	2,147
Depreciation			2,177	2,260
Sundry expenses			235	267
			<u>5,998</u>	<u>4,756</u>
Legal and professional costs:				
Accountancy fees			1,480	1,560
			<u>1,480</u>	<u>1,560</u>
			<u>49,153</u>	<u>32,966</u>

Note:

Insurance cost £2,147 for 2021 is net of an insurance claim of £1,460 in September 2020 for malicious damage to roof.

CANTERBURY MASONIC CHARITIES ASSOCIATION LIMITED

England & Wales - Charity number 1045264

Accounts

Registered number
02735172

Charity Number
1045264

Canterbury Masonic Charities Association Ltd

Report and Accounts

30 June 2021

Canterbury Masonic Charities Association Ltd
Report and accounts
Contents

	Page
Company information	1
Trustee's report	2 - 3
Statement of financial activities	4
Balance sheet	5
Statement of cash flows	6
Report of the External Examiner	7
Notes to the accounts	8 - 9

Canterbury Masonic Charities Association Ltd Company Information

Directors/Trustees

J. Axford Esq
P. Earwicker Esq
A. Eldridge Esq
S. Flower Esq
I. Gilmour Esq
P. Langdown Esq
G. Lee Esq (Chairman)
L. Marvelly Esq
A. Pybus Esq (Secretary)
P. Smithson-Birch Esq

Secretary

A. Pybus Esq

Accountants

A.M. Mumford TD, FCA, CTA
Upper Cross Farm
Thornton Lane
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CT13 0EU

Bankers

Metro Bank
2 St Georges Street
Canterbury
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38 St Peters Street
Canterbury
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CT1 2BG

Registered number

02735172

Charity number

1045264

Canterbury Masonic Charities Association Ltd

Registered number: 02735172

Charity Number: 1045264

Trustees' Report

The Trustees are pleased to present their annual report and financial statements of the charity for the year, which are also prepared to meet the requirements for a director's report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 2015).

Objectives and activities

The objectives of the charity are to make grants to organisations and other charities from donations received, in the execution of which the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Achievements and performance

In pursuing the objectives of the charity, grants have been made to charitable and other organisations in order to improve and assist them in creating public benefit to a wide range of causes.

Financial Review

The arrival of COVID-19 has had a considerable impact on the income of the charity, which has been partly alleviated through the receipt of Government grants relating to property management, and the job retention scheme. This, along with further high costs of maintenance during the year, has in turn resulted in another decrease in the amounts available for donation to charitable and other organisations.

Structure, governance and management

The charity is a charitable company limited by guarantee. It is governed by a memorandum and articles of association, and is overseen by a board of trustees, who are also directors for the purposes of the Companies Act.

Reference and administrative details

Charity Number:	1045264
Company Number:	02735172
Registered Office:	38 St Peters Street, Canterbury, Kent CT1 2BG
Examiner:	A.M. Mumford TD, FCA, CTA
Bankers:	Metro Bank

Directors and trustees

The following persons served as directors and trustees during the year:

J. Axford Esq
P. Earwicker Esq
A. Eldridge Esq
S. Flower Esq
I. Gilmour Esq
P. Langdown Esq
G. Lee Esq (Chairman)
L. Marvally Esq
A. Pybus Esq (Secretary)
P. Smithson-Birch Esq

Company and charity law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that year. In preparing those accounts, the trustees have:

- selected suitable accounting policies and then applied them consistently;
- observed the methods and principles in the Charities SORP;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts, and
- prepared the accounts on the going concern basis.

Trustees' responsibilities

The trustees have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure the the financial statements comply with the Companies Act. 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.

Investment Powers

The trustees have broad ranging powers to make investments.

Charitable and political contributions

During the year the charity made grants to institutions totalling £1977

Review of activities and future developments

The Canterbury Masonic Charities Association Limited will continue to make donations and grants to charities and organisations.

Disclosure of information to the external examiner

Each person who was a director or trustee at the time this report was approved confirms that:

- so far as he is aware, there is no relevant information of which the company's examiner is unaware; and
- he has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant information and to establish that the company's examiner is aware of that information.

This report was approved by the board on 9 November 2021 and signed by its order.

G. Lee Esq
Trustee

**Canterbury Masonic Charities Association Ltd
Company Limited by Guarantee**

**Statement of Financial Activities
(Including summary income and expenditure account)**

for the year ended 30 June 2021

	Notes	Unrestricted Funds	Restricted Funds	2021 £	2020 £
Incoming Resources	1				
Incoming resources from charitable activities:					
Rents receivable		20,960		20,960	21,210
Donations received		3,893		3,893	5,538
Government grants		7,023		7,023	12,081
Interest received		32		32	130
Total incoming resources		<u>31,908</u>	<u>0</u>	<u>31,908</u>	<u>38,959</u>
Resources expended					
Grants payable in furtherance of the Charity's objects		1,977		1,977	5,320
Governance costs		30,989		30,989	30,974
Total resources expended		<u>32,966</u>	<u>0</u>	<u>32,966</u>	<u>36,294</u>
Net (outgoing) / incoming resources	2	(1,058)	0	(1,058)	2,665
Net movement in funds					
Fund balances brought forward at 1 July 2020		0	567,868	567,868	565,203
Fund balances carried forward at 30 June 2021		<u>(1,058)</u>	<u>567,868</u>	<u>566,810</u>	<u>567,868</u>

Canterbury Masonic Charities Association Ltd
Registered number: 02735172
Balance Sheet
as at 30 June 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	4	509,961	503,688
Current assets			
Debtors	5	3,246	1,550
Cash at bank and in hand		56,469	64,730
		<u>59,715</u>	<u>66,280</u>
Creditors: amounts falling due within one year			
	6	(2,866)	(2,100)
Net current assets		<u>56,849</u>	<u>64,180</u>
Net assets		<u>566,810</u>	<u>567,868</u>
Capital and reserves			
Fund balances	6	566,810	567,868
Shareholders' funds		<u>566,810</u>	<u>567,868</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

G. Lee Esq
Chairman
Approved by the board on 9 November 2021

Canterbury Masonic Charities Association Ltd
Statement of Cash Flows
for the year ended 30 June 2021

	2021	2020
	£	£
Cash flows from operating activities		
Operating surplus/(deficit)	(1,090)	2,535
Reconciliation to cash generated from operations:		
Depreciation	2,260	651
Amortisation of goodwill	-	-
Decrease in stocks	-	-
Increase in debtors	(1,696)	(180)
Increase in creditors	766	31
	<u>240</u>	<u>3,037</u>
Cash from other sources		
Interest received	32	130
Proceeds from sale of investments	-	-
	<u>32</u>	<u>130</u>
Net increase/(decrease) in cash	(8,261)	3,167
Cash at bank and in hand less overdrafts at 1 July	64,730	61,563
Cash at bank and in hand less overdrafts at 30 June	<u>56,469</u>	<u>64,730</u>
 Consisting of:		
Cash at bank and in hand	56,469	64,730
Overdrafts	-	-
	<u>56,469</u>	<u>64,730</u>

Canterbury Masonic Charities Association Ltd
Independent examiner's report to the trustees

I report on the accounts of the company for the year ended 30 June 2021 which are set out on pages 4 to 10.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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 2015).
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A.M. Mumford TD, FCA, CTA
Chartered Accountant

Upper Cross Farm
Thornton Lane
Eastry
Kent
CT13 0EU

0 January 1900

Canterbury Masonic Charities Association Ltd
Notes to the Accounts
for the year ended 30 June 2021

1 Accounting policies

Accounting convention

The principal accounting policies adopted in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No restatements were required.

c) Preparation of the accounts on a going concern basis

The trustees consider that the charity is a going concern.

The charity had taken advantage of the section 396(5) of the Companies Act 2006 and has adapted the Companies Act formats to reflect the special nature of the charity's activities.

Company Status

The charity is a company limited by guarantee. The members of the company are named in the trustees' report. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Incoming resources

All incoming resources are included in the SoFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

No amounts are included in the financial statements for services donated by volunteers.

Resources expenses

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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.

Turnover

Turnover represents the total income of charitable activities carried on during the year.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Land and buildings	(Not provided)
Fixtures & fittings	15% reducing balance
Plant and machinery	20% straight line

2 Operating (deficit) / surplus

	2021	2020
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	2,260	651
Examiners' remuneration	1,560	1,690
	<hr/>	<hr/>

Canterbury Masonic Charities Association Ltd
Notes to the Accounts
for the year ended 30 June 2021

Trustees' emoluments

The trustees neither received nor waived any emoluments as trustees during this or the previous year.

The following trustees received emoluments as employees of the company for additional services provided:-

	2021 £	2020 £
G. Lee Esq	6,504	5,000
P. Smithson-Birch Esq	3,900	3,000

2 Grants payable in furtherance of the charities' objects

The charity made grants to institutions during the year totalling £1977

Grants made in excess of £1,000 were as follows:-

	2021 £	2020 £
Masonic Grand Charity	-	1,100

3 Employees

	2021 Number	2020 Number
Average number of persons employed by the company	2	2

4 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Total £
Cost			
At 1 July 2020	500,000	30,779	530,779
Additions	-	8,533	8,533
At 30 June 2021	500,000	39,312	539,312
Depreciation			
At 1 July 2020	-	27,091	27,091
Charge for the year	-	2,260	2,260
At 30 June 2021	-	29,351	29,351
Net book value			
At 30 June 2021	500,000	9,961	509,961
At 30 June 2020	500,000	3,688	503,688

5 Debtors

	2021 £	2020 £
Trade debtors	2,766	1,310
Other debtors	480	240
	3,246	1,550

6 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade and other creditors	2,450	1,690
Taxation and social security costs	416	410
	2,866	2,100

6 Funds account

	2021 £	2020 £
At 1 July 2020	567,868	565,203
Prior year adjustments	-	-
At 1 July 2020	567,868	565,203
Surplus/(deficit) for the year	(1,058)	2,665
At 30 June 2021	566,810	567,868

7 Company limited by guarantee

Canterbury Masonic Charities Association Ltd
Notes to the Accounts
for the year ended 30 June 2021

The company is limited by guarantee and does not have share capital.

Canterbury Masonic Charities Association Ltd
Detailed profit and loss account
for the year ended 30 June 2021

This schedule does not form part of the statutory accounts

	Unrestricted Funds	Restricted Funds	2021 £	2020 £
Income				
Donations received - unrestricted	1,877		1,877	4,380
Donations received - restricted	-		-	-
Lodge calls	21,020		21,020	15,100
Bar and catering levy	-		-	5,310
100 Club	2,016		2,016	1,158
Hall bookings	(60)		(60)	800
Government grants	7,023		7,023	12,081
Interest received	32		32	130
	<u>31,908</u>	<u>-</u>	<u>31,908</u>	<u>38,959</u>
Donations and direct costs				
Donations - unrestricted funds			1,977	5,320
			<u>1,977</u>	<u>5,320</u>
Governance costs				
100 Club			660	810
			<u>660</u>	<u>810</u>
Administrative expenses				
Employee costs:				
Temple management - wages			10,524	9,202
			<u>10,524</u>	<u>9,202</u>
Premises costs:				
Rates & water			671	1,395
Light and heat			4,525	4,764
Cleaning			272	158
Repairs and maintenance			8,021	8,249
			<u>13,489</u>	<u>14,566</u>
General administrative expenses:				
Stationery and printing			82	89
Insurance			2,147	3,737
Depreciation			2,260	651
Sundry expenses			267	229
			<u>4,756</u>	<u>4,706</u>
Legal and professional costs:				
Accountancy fees			1,560	1,690
			<u>1,560</u>	<u>1,690</u>
			<u>32,966</u>	<u>36,294</u>