

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
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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. Marvally 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
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

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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

This is stated after charging:

	2021 £	2020 £
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 charity's 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>