

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
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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. Marvally 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. Marvely 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

This is stated after charging:

	2022	2021
	£	£
Depreciation of owned fixed assets	2,177	2,260
Examiners' remuneration	1,480	1,560

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	3,900	3,000

2 Grants payable in furtherance of the charitys' 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	2,050	-

3 Employees

	2022 Number	2021 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 2021	500,000	39,312	539,312
At 30 June 2022	500,000	39,312	539,312
Depreciation			
At 1 July 2021	-	29,351	29,351
Charge for the year	-	2,177	2,177
At 30 June 2022	-	31,528	31,528
Net book value			
At 30 June 2022	500,000	7,784	507,784
At 30 June 2021	500,000	9,961	509,961

5 Debtors

	2022 £	2021 £
Trade debtors	-	2,766
Other debtors	-	480
	-	3,246

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
	2,056	2,866

6 Funds account

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

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.