

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
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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)
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N.L. Owen (appointed 11 Jul 2023)
A. Pybus 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

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	4,200	3,900

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	2,000	-

3 Employees

	2023 Number	2022 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 2022	500,000	39,312	539,312
At 30 June 2023	500,000	39,312	539,312
Depreciation			
At 1 July 2022	-	31,528	31,528
Charge for the year	-	2,107	2,107
At 30 June 2023	-	33,635	33,635
Net book value			
At 30 June 2023	500,000	5,677	505,677
At 30 June 2022	500,000	7,784	507,784

5 Debtors

	2023 £	2022 £
Trade debtors	1,500	-

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
	11,839	2,056

6 Funds account

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

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
	41,987	-	41,987	36,777
Donations and direct costs				
Donations - unrestricted funds			5,800	5,025
			5,800	5,025
Governance costs				
100 Club			670	780
			670	780
Administrative expenses				
Employee costs:				
Temple management - wages			8,400	7,150
			8,400	7,150
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
			33,470	28,720
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
			8,198	5,998
Legal and professional costs:				
Accountancy fees			1,590	1,480
			1,590	1,480
			58,128	49,153

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.