

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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## **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.

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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 £
<b>Incoming Resources</b>	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
<b>Total incoming resources</b>		<u>42,404</u>	<u>7,616</u>	<u>50,020</u>	<u>41,987</u>
<b>Resources expended</b>					
Grants payable in furtherance of the Charity's objects		6,180		6,180	5,800
Governance costs		41,128		41,128	52,328
<b>Total resources expended</b>		<u>47,308</u>	<u>0</u>	<u>47,308</u>	<u>58,128</u>
<b>Net (outgoing) / incoming resources</b>	2	(4,904)	7,616	2,712	(16,141)
<b>Net movement in funds</b>					
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 £
<b>Fixed assets</b>			
Tangible assets	4	503,630	505,677
<b>Current assets</b>			
Debtors	5	-	1,500
Cash at bank and in hand		39,481	42,955
		<u>39,481</u>	<u>44,455</u>
<b>Creditors: amounts falling due within one year</b>	6	(2,106)	(11,839)
<b>Net current assets</b>		<u>37,375</u>	<u>32,616</u>
<b>Net assets</b>		<u>541,005</u>	<u>538,293</u>
<b>Capital and reserves</b>			
Fund balances	7	541,005	538,293
<b>Shareholders' funds</b>		<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.

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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**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
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>
<b>Cash from other sources</b>		
Interest received	151	102
Proceeds from sale of investments	-	-
	<u>151</u>	<u>102</u>
<b>Net increase/(decrease) in cash</b>	<b>(3,474)</b>	<b>(14,183)</b>
Cash at bank and in hand less overdrafts at 1 July	42,955	57,138
<b>Cash at bank and in hand less overdrafts at 30 June</b>	<b><u>39,481</u></b>	<b><u>42,955</u></b>
 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.

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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:

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

**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:-

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

**2 Grants payable in furtherance of the charitys' objects**

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

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

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

**3 Employees**

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

**4 Tangible fixed assets**

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

**5 Debtors**

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

**6 Creditors: amounts falling due within one year**

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

**7 Funds account**

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

**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*

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2024 £</b>	<b>2023 £</b>
<b>Income</b>				
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>
<b>Donations and direct costs</b>				
Donations - unrestricted funds			630	5,800
Donations - restricted funds			<u>5,550</u>	<u>-</u>
			<u>6,180</u>	<u>5,800</u>
<b>Governance costs</b>				
100 Club			<u>780</u>	<u>670</u>
			<u>780</u>	<u>670</u>
<b>Administrative expenses</b>				
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>-</u>
			<u>2,865</u>	<u>1,590</u>
			<u>47,308</u>	<u>58,128</u>