

EVESHAM MASONIC TRUST

England & Wales · Charity number 1084972

Details

Status Registered

Legal form Trust

Registered 2001-02-12

Register [View on the Charity Commission register](#)

Contact

Address Unit 14
Craycombe farm
Evesham
Worcestershire
WR10 2QS

Phone 01386 861953

Email paultaylor1954@outlook.com

Activities

Objects: THE SUPPORT OF THE CHARITIES [DEFINED IN GD] BY GIFTS AND SUBSCRIPTIONS TO BE PAID TO THE TRUSTEES BY MEMBERS OF THE LODGE OR BY ANY SUBSCRIBING MEMBER OF ANY MASONIC PROVINCE OF WORCESTERSHIRE AND TO THIS END THE TRUSTEES MAY ACQUIRE PERSONAL PROPERTY OF ANY NATURE AND SHALL APPLY THE SAME AND THE INCOME THEREOF FOR OR TOWARDS ALL OR ANY OF THE PURPOSES HEREINAFTER MENTIONED FOR THE BENEFIT OF THE CHARITIES AS FOLLOWS:-(A) IN MAKING DONATIONS OR SUBSCRIPTIONS OR LOANS TO THE CHARITIES EITHER DIRECTLY OR THROUGH THE LODGE'S CHARITY ACCOUNT (B) GENERALLY IN THE UNCONTROLLED DISCRETION OF THE TRUSTEES PROVIDING FOR THE MAINTENANCE AND FURTHERANCE OF THE INTERESTS OF THE CHARITIES (C) DOING ALL SUCH THINGS AS MAY IN LAW BE CHARITABLE AS ARE NECESSARY FOR THE PURPOSES AFORESAID OR ANY OF THEM

Activities: To make charitable donations to needy Masonic and non-Masonic organisations.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** MASONIC PROVINCE OF WORCESTERSHIRE
- Gloucestershire
- Warwickshire
- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£6,538	£4,142	-	-
2024-03-31	£11,112	£20,349	-	-
2023-03-31	£46,524	£32,742	-	-
2022-03-31	£27,487	£32,845	-	-
2021-03-31	£45,566	£32,565	-	-

Trustees

Name	Role	Appointed
Dr Jonathan Mead		2026-06-01
Jason Fretter		2023-12-19
Julian Ridgers JP		2026-06-01
Paul Adrian TAYLOR		2011-12-13
Timothy Wild		2022-05-30
Trevor McMillan		2023-12-19

EVESHAM MASONIC TRUST

England & Wales - Charity number 1084972

Accounts

EVESHAM MASONIC TRUST

CHARITY NUMBER 1084972

**TRUSTEES' ANNUAL REPORT
AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022**



PSG Bowdens
Accountants, Tax and Business Advisors

EVESHAM MASONIC TRUST
Charity Number 1084972
Year ended 31 March 2022

Index	Pages
Trustees and Advisers	2
Trustees' Annual Report	3-4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Accounts	7
Independent Examiner's Report	8

EVESHAM MASONIC TRUST
Charity Number 1084972
Year ended 31 March 2022

Trustees and Advisers

TRUSTEES:

A J Munro
G Hobby
P A Taylor
R J T Rollings
P Ross
P Emmerson
M Hadden
R Harper
L Hill (appointed 01 April 2021)
S Hillard (appointed 01 January 2022)

SECRETARY:

P A Taylor FFA, FTA, FPFS

OFFICE:

Masonic Hall Buildings
Swan Lane
Evesham
Worcestershire
WR11 4PD

INDEPENDENT EXAMINER:

G Getting FCA FFA
100 High Street
Evesham
Worcestershire
WR11 4EN

BANKERS:

Barclays Bank Plc
50 High Street
Evesham
Worcestershire
WR11 4XL

HSBC
32 Bridge Street
Evesham
Worcestershire
WR11 4RU

EVESHAM MASONIC TRUST
Charity Number 1084972
Year ended 31 March 2022

Trustees' Annual Report

The Trustees present their report and accounts for the year ended 31st March 2021. The accounts comply with current statutory requirements and the Statement of Recommended Practice "Accounting and Reporting by Charities".

The Evesham Masonic Trust is registered with the Charities Commission (1084972) and constituted by a Deed of Trust dated 15th September 1998.

Trustees

The Trustees in office during the financial year end and at the date of the report are recorded on page 2.

Objectives and Activities

The Trust was founded to make charitable donations to both Masonic and Non-Masonic organisations.

Achievement and Performance

Donations received were redirected at the discretion of the Trustees to a range of deserving individuals and organisations.

The Barnett Settlement

Interest was earned on the restricted funds this year of £72 and credited to the restricted fund accordingly. The Barnett Settlement was gifted on the condition that it was used for charitable purposes and gifted according to the recommendation of the Officers for the time being of the Elmley Castle Lodge.

Looking Forward

The Trust foresees the generosity of its members continuing into the future, and therefore expects it will be able to continue making donations to worthwhile causes.

Risk Management

The Trustees continue to review the major business and operational risks to which the charity is exposed. Systems have been established to mitigate those risks and procedures implemented to minimise any potential impact on the Charity.

Statement of Trustees' Responsibilities

The Charity's Trustees are responsible for preparing the Trustees' Annual Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to Charities in England and Wales 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 incoming resources and application of resources of the Charity for that period.

EVESHAM MASONIC TRUST
Charity Number 1084972
Year ended 31 March 2022

Trustees' Annual Report (continued)

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity, and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. The Trustees 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.

Governance of the Charity

The Trust holds a General Meeting on an annual basis, at which the Trustees are elected. In addition, the meeting considers the accounts for the preceding year and considers the Trustees' Report on the activities during the year. The Trustees also meet during the year to consider and authorise operational and strategic matters.

By order of the Trustees:

M J Hadden:  as Chair. Dated: 22/6/22

P Emmerson:  as Treasurer. Dated: 22/6/2022

P Taylor:  as Secretary. Dated: 22/6/2022

EVESHAM MASONIC TRUST
Charity Number 1084972
Year ended 31 March 2022

Statement of Financial Activities

	<u>Unrestricted</u>		<u>Restricted</u>	
	2022	2021	2022	2021
	£	£	£	£
Incoming resources				
Donations	9,688	6,888		
Covid Grants	-	22,156		
Rents	16,507	16,498		
Other income	1,292			
	27,487	45,543	-	-
Interest			4	23
Total receivable	27,487	45,543	4	23
Resources expended:				
Charitable donations	6,610	10,500	-	-
Administration Costs:				
Telephone	455	429	-	-
Caretaker's honorarium			-	-
Cleaning	83		-	-
Sundry expenses	477	360	-	-
Rates and Water	2,453	2,067	-	-
Refuse collection			-	-
Insurances	946	1,087	-	-
Light and Heat	4,200	3,544	-	-
Repairs and Renewals	10,280	6,278	-	-
Professional Fees			-	-
Accountancy	340	300	-	-
Rent	7,000	8,000	-	-
	26,235	22,065	-	-
Total outgoings	32,845	32,565	-	-
Net movement in year	- 5,358	12,978	4	23
Total funds brought forward	32,140	19,163	36,222	36,199
Unrestricted fund carried forward	26,782	32,140	36,226	36,222

EVESHAM MASONIC TRUST
Charity Number 1084972
Year ended 31 March 2022

Balance Sheet

	Unrestricted	Restricted	Unrestricted	Restricted
	2022	2022	2021	2021
	£	£	£	£
Current Assets				
Bank Account	34,031	36,226	31,894	36,222
Debtors	1,657		866	
Prepayments			280	
	35,688	36,226	33,040	36,222
Current Liabilities				
Creditors				
Accruals and deferred income	8,905		900	
	8,905	-	900	-
Total Net assets	26,782	36,226	32,140	36,222
Represented by				
Funds	26,782	36,226	32,140	36,222

Signed on behalf of the Trustees:

M J Hadden:



as Chair.

Dated: 22/6/2022

P Emmerson:



as Treasurer. Dated: 22/6/2022

P Taylor:



as Secretary. Dated: 22/6/2022

EVESHAM MASONIC TRUST
Charity Number 1084972
Year ended 31 March 2022

Notes to the Financial Statements

1. Basis of Preparation

These accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice: Accounting and Reporting by Charities and the Charities Act 2011.

2. Accounting Policies

All income is credited to funds of the Trust in the year in which it is received.

All liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources and are directly attributed to one of the functional categories of resources expended.

The Trust is not registered for value added tax, and so all such tax paid is charged to the statement of financial activities.

Unrestricted funds comprise accumulated surpluses on the general funds and are available to use at the discretion of the Trustees in furtherance of the general charitable objectives.

Restricted funds are to be used in accordance with specific restrictions imposed by the donor.

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the trust will comply with the conditions attaching to them and the grants will be received. Government grants are recognised using the accrual model. Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

3. Donations

	2022	2021
	£	£
Donations received from the UK	9,688	1,786
Donations made in the UK	6,610	500

4. Trustees' Remuneration

None of the Trustees received any remuneration from the Charity during the year.

EVESHAM MASONIC TRUST
Charity Number 1084972
Year ended 31 March 2022

5. Fees for the Examination of the Accounts

	2022	2021
	£	£
Independent Examiner's fee	-	-

I report on the accounts of the Charity for the year ended 31 March 2021, which are set out on pages 2 to 7.

Respective responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's 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.

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 examiners' 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 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
- 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.

Gine He Getting

G Getting FCA FFA
PSG Bowdens LLP
100 High Street
Evesham
Worcestershire WR11 4EU

Dated: 14/7/2022

EVESHAM MASONIC TRUST

England & Wales - Charity number 1084972

Accounts

EVESHAM MASONIC TRUST

CHARITY NUMBER 1084972

**TRUSTEES' ANNUAL REPORT
AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021**



PSG Bowdens
Accountants, Tax and Business Advisors

EVESHAM MASONIC TRUST
Charity Number 1084972
Year ended 31 March 2021

Index	Pages
Trustees and Advisers	2
Trustees' Annual Report	3-4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Accounts	7
Independent Examiner's Report	8

EVESHAM MASONIC TRUST
Charity Number 1084972
Year ended 31 March 2021

Trustees and Advisers

TRUSTEES:

A J Munro
G Hobby
P A Taylor
R Hendrick (Deceased 09 November 2021)
R J T Rollings
P Ross
T Wild
P Emmerson
M Hadden
R Harper

SECRETARY:

P A Taylor FFA, FTA, FPFS

OFFICE:

Masonic Hall Buildings
Swan Lane
Evesham
Worcestershire
WR11 4PD

INDEPENDENT EXAMINER:

G Getting FCA FFA
100 High Street
Evesham
Worcestershire
WR11 4EN

BANKERS:

Barclays Bank Plc
50 High Street
Evesham
Worcestershire
WR11 4XL

HSBC
32 Bridge Street
Evesham
Worcestershire
WR11 4RU

EVESHAM MASONIC TRUST
Charity Number 1084972
Year ended 31 March 2021

Trustees' Annual Report

The Trustees present their report and accounts for the year ended 31st March 2021. The accounts comply with current statutory requirements and the Statement of Recommended Practice "Accounting and Reporting by Charities".

The Evesham Masonic Trust is registered with the Charities Commission (1084972) and constituted by a Deed of Trust dated 15th September 1998.

Trustees

The Trustees in office during the financial year end and at the date of the report are recorded on page 2.

Objectives and Activities

The Trust was founded to make charitable donations to both Masonic and Non-Masonic organisations.

Achievement and Performance

Donations received were redirected at the discretion of the Trustees to a range of deserving individuals and organisations.

The Barnett Settlement

Interest was earned on the restricted funds this year of £72 and credited to the restricted fund accordingly. The Barnett Settlement was gifted on the condition that it was used for charitable purposes and gifted according to the recommendation of the Officers for the time being of the Elmley Castle Lodge.

Looking Forward

The Trust foresees the generosity of its members continuing into the future, and therefore expects it will be able to continue making donations to worthwhile causes.

Risk Management

The Trustees continue to review the major business and operational risks to which the charity is exposed. Systems have been established to mitigate those risks and procedures implemented to minimise any potential impact on the Charity.

Statement of Trustees' Responsibilities

The Charity's Trustees are responsible for preparing the Trustees' Annual Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to Charities in England and Wales 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 incoming resources and application of resources of the Charity for that period.

EVESHAM MASONIC TRUST
Charity Number 1084972
Year ended 31 March 2021

Trustees' Annual Report (continued)

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity, and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. The Trustees 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.

Governance of the Charity

The Trust holds a General Meeting on an annual basis, at which the Trustees are elected. In addition, the meeting considers the accounts for the preceding year and considers the Trustees' Report on the activities during the year. The Trustees also meet during the year to consider and authorise operational and strategic matters.

By order of the Trustees:

M J Hadden:



as Chair.

Dated: 18/12/2021

P Taylor:



as Secretary. Dated: 18/12/2021

EVESHAM MASONIC TRUST
Charity Number 1084972
Year ended 31 March 2021

Statement of Financial Activities

	<u>Unrestricted</u>		<u>Restricted</u>	
	2021	2020	2021	2020
	£	£	£	£
Incoming resources				
Donations	6,888	11,453		
Covid Grants	22,156	-		
Rents	16,498	23,812		
	<u>45,543</u>	<u>35,265</u>	-	-
Interest			23	72
Total receivable	45,543	35,265	23	72
Resources expended:				
Charitable donations	10,500	11,245	-	-
Administration Costs:				
Telephone	429	401	-	-
Caretaker's honorarium		1,456	-	-
Cleaning		-	-	-
Sundry expenses	360	416	-	-
Rates and Water	2,067	3,532	-	-
Refuse collection		158	-	-
Insurances	1,087	733	-	-
Light and Heat	3,544	4,449	-	-
Repairs and Renewals	6,278	1,995	-	-
Professional Fees		612	-	-
Accountancy	300	-	-	-
Rent	<u>8,000</u>	<u>7,500</u>	<u>-</u>	<u>-</u>
	22,065	21,251	-	-
Total outgoings	32,565	32,496	-	-
Net movement in year	12,978	2,769	23	72
Total funds brought forward	19,163	16,394	36,199	36,127
Unrestricted fund carried forward	32,140	19,163	36,222	36,199

EVESHAM MASONIC TRUST
Charity Number 1084972
Year ended 31 March 2021

Balance Sheet

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	2021	2021	2021	2020
	£	£	£	£
Current Assets				
Bank Account	31,894	36,222	68,116	52,750
Debtors	866		866	5,671
Prepayments	280		280	244
	<u>33,040</u>	<u>36,222</u>	<u>69,262</u>	<u>58,665</u>
Current Liabilities				
Creditors			-	2,305
Accruals and deferred income	900		900	998
	<u>900</u>	<u>-</u>	<u>900</u>	<u>3,303</u>
Total Net assets	<u>32,140</u>	<u>36,222</u>	<u>68,362</u>	<u>55,362</u>
Represented by				
Funds	<u>32,140</u>	<u>36,222</u>	<u>68,362</u>	<u>55,361</u>

Signed on behalf of the Trustees:

M J Hadden:



- as Chair.

Dated: 18/12/2021

P Taylor:



as Secretary. Dated: 18/12/2021

EVESHAM MASONIC TRUST
Charity Number 1084972
Year ended 31 March 2021

Notes to the Financial Statements

1. Basis of Preparation

These accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice: Accounting and Reporting by Charities and the Charities Act 2011.

2. Accounting Policies

All income is credited to funds of the Trust in the year in which it is received.

All liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources and are directly attributed to one of the functional categories of resources expended.

The Trust is not registered for value added tax, and so all such tax paid is charged to the statement of financial activities.

Unrestricted funds comprise accumulated surpluses on the general funds and are available to use at the discretion of the Trustees in furtherance of the general charitable objectives.

Restricted funds are to be used in accordance with specific restrictions imposed by the donor.

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the trust will comply with the conditions attaching to them and the grants will be received. Government grants are recognised using the accrual model. Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

3. Donations

	2021	2020
	£	£
Donations received from the UK	1,786	11,453
Donations made in the UK	500	14,845

4. Trustees' Remuneration

None of the Trustees received any remuneration from the Charity during the year.

EVESHAM MASONIC TRUST
Charity Number 1084972
Year ended 31 March 2021

5. Fees for the Examination of the Accounts

	2021	2020
	£	£
Independent Examiner's fee	-	-

I report on the accounts of the Charity for the year ended 31 March 2021, which are set out on pages 2 to 7.

Respective responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's 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.

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 examiners' 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 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
- 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.

Giaelle Getting

G Getting FCA FFA
PSG Bowdens LLP
100 High Street
Evesham
Worcestershire WR11 4EU

Dated: 18th DECEMBER 2021