

THE REDDITCH MASONIC CHARITY

England & Wales · Charity number 1140138

Details

Status Registered

Legal form Charitable company

Company number [07492091](#)

Registered 2011-02-01

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

Contact

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Webheath
Redditch
B97 5UY

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Website www.redditchmasoniccharity.org.uk

Activities

Objects: (1) FOR THE PUBLIC BENEFIT TO PRESERVE AND MAINTAIN THE STRUCTURE AND FABRIC OF THE MASONIC HALL, 21 EASEMORE ROAD, REDDITCH, WORCESTERSHIRE. (2) TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE PRINCIPLES OF FREEMASONRY IN PARTICULAR, BUT NOT EXCLUSIVELY, BY THE ESTABLISHMENT OF A MASONIC HERITAGE CENTRE. (3) TO MAKE GRANTS AND DONATIONS TO INDIVIDUALS, ORGANISATIONS AND OTHER CHARITIES FOR THE PUBLIC BENEFIT TO RELIEVE POVERTY, SICKNESS, FINANCIAL HARDSHIP AND SOCIAL EXCLUSION.

Activities: Our charity's purposes (1) For the public benefit to preserve and maintain the structure and fabric of the Masonic Hall, (2) To advance the education of the public in the principles of Freemasonry in particular, but not exclusively, by the establishment of a Masonic Heritage Centre. (3) To make grants and donations to individuals, organisations and other charities

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Environment/conservation/heritage
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** WORCESTERSHIRE.
- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£82,321	£73,231	-	-
2024-05-31	£52,022	£42,538	-	-
2023-05-31	£43,489	£35,548	-	-
2022-05-31	£39,301	£39,688	-	-
2021-05-31	£30,096	£26,552	-	-

Trustees

Name	Role	Appointed
MR S. J. SUTOR BSC	Chair	
ALBERT WILLIAM WALKER		2013-07-25
Glyn Cardy		2019-01-02
KEITH CHILDRESS		2013-07-25
KEITH ROBERTS		2022-11-08
Leonard Francis		2024-03-08
MICHAEL HARRIS		2022-09-15
MR B. J. HAIR		
Mark Semens		2024-03-08
Paul Buck		2017-06-01
ROGER MICHAEL BENNETT		2013-07-25
Simon Beckett		2017-10-09
Steve Walker		2013-10-04

THE REDDITCH MASONIC CHARITY

England & Wales - Charity number 1140138

Accounts

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

TRUSTEES' AND DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

Company No: 07492091

Charity No: 1140138

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

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THE REDDITCH MASONIC CHARITY
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TRUSTEES' AND DIRECTORS' REPORT
For the year ended 31 May 2025

The trustees who are also directors of the Charity for the purposes of the Companies Act 2006 present their report with the financial statements of the Charity for the year ended 31 May 2025. The trustees have adopted the provisions of 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 2019).

Reference and Administrative Information

Charity name The Redditch Masonic Charity

Charity Registration Number 1140138

Company number 07492091 (Incorporated in England and Wales)

Registered office 21 Easemore Road
Redditch
Worcestershire
B98 8ER

Trustees

S J Sutor - Chair
B J Hair
A W Walker
S Beckett
K Childress
S Walker
R Bennett
G Cardy
P Buck
M Harris
K Roberts
L Francis
M Semens
A Langley (Deceased 17 November 2024)

Independent Examiners The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester WR1 1RU

Bank HSBC plc
275 Stratford Road
Shirley
Solihull
B90 3AP

Secretary B J Hair

THE REDDITCH MASONIC CHARITY
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TRUSTEES' AND DIRECTORS' REPORT
For the year ended 31 May 2025

Structure, Governance and Management

Governing Document

The charitable company is limited by guarantee with no share capital. It is governed by its Memorandum and Articles of Association.

The charitable company was incorporated on 13 January 2011 and was registered as a Charity on 1 February 2011.

Recruitment and Appointment of Directors

The Redditch Masonic Charity has a Board of Directors consisting of 4 Nominative Directors appointed by the subscribing members of Seymour Lodge No 2841, Ipsley Lodge No. 6491, Bordesley Abbey Lodge No. 4495, and Forge Mill Lodge No. 9658 together with not more than 11 other directors. The Board meets quarterly and is responsible for the strategic direction and policy of the Charity. At present the Board has 13 members from a variety of professional backgrounds relevant to the work of the Charity.

The Directors of the charitable company who served during the period and up to the date of this report are set out below:

S J Sutor - Chair
B J Hair - Secretary
A W Walker - Treasurer
S Beckett
K Childress
S Walker
R Bennett
G Cardy
P Buck
M Harris
K Roberts
L Francis
M Semens
A Langley (Deceased 17 November 2024)

S Sutor, S Walker and S Beckett retired by rotation and being eligible offered themselves for re-election and at the AGM and were reappointed to the Board.

Clause 55 of the Articles of Association provide the directors with third party indemnity provisions.

Trustee induction and training

New Board members receive an induction into the work and finances of the Charity and a welcome from the Chair on appointment.

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

TRUSTEES' AND DIRECTORS' REPORT
For the year ended 31 May 2025

Risk management

The financial assets of the charitable company are invested in bank current and deposit accounts. The Board is of the view that the current investment profile has a minimal risk for the charitable company. The Directors consider other risks associated with the charitable company and ensure that there is an adequate control environment to mitigate them through the practice of fire and health and safety risk assessment and monitoring. Financial protocols have been established, and insurance policies are held to protect the Charity's assets and users of the Charity's facilities.

Organisational Structure

The day-to-day management of activities is supervised by various members of the Board. In addition, the charitable company is supported in its work by volunteers who are members of the various masonic orders which meet at the Masonic Hall.

Objectives and Activities

The Charity's purposes as set out in the objects contained in the company's memorandum of association are:

- (1) For the public benefit to preserve and maintaining the structure and fabric of the Masonic Hall, 21 Easemore Road, Redditch, Worcestershire.
- (2) To advance the education of the public in the principles of Freemasonry in particular, but not exclusively, by the establishment of a Masonic Heritage Centre.
- (3) To make grants and donations to individuals, organisations, and other charities for the public benefit to relieve poverty, sickness, financial hardship, and social exclusion.

Public benefit

The Board has referred to the advice contained in the Charity Commission's general guidance on public benefit when reviewing the charitable company's aims and objectives and in planning its future activities. In particular the Board considers how planned activities will contribute to the aims and objectives it has set.

Achievements and Performance

- (1) *For the public benefit to preserve and maintain the structure and fabric of the Masonic Hall, 21 Easemore Road, Redditch, Worcestershire*

The Masonic Hall, 21 Easemore Road, Redditch, was constructed in 1908 by John Johnson and was formerly occupied as a Unionist Club. Although the building is quite plain and severe in design it has been little altered and forms a good group with the adjacent Baptist Church and Sunday School which are contemporary in date and built of similar materials. The building is included in a schedule of buildings of local interest compiled by the Redditch Borough Council.

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For the year ended 31 May 2025

A 5-year plan to refurbish the Masonic Hall was completed in 2023 with all work being carried out in a style commensurate with the age of the building. Ongoing maintenance and repairs are carried out as and when necessary.

During the year to 31 May 2025, 70 Masonic meetings were held attended collectively by over 2,400 persons. The Hall has also been used throughout the period by a number of community groups for meetings etc. In addition, the car park has been used by guests attending weddings at the adjacent Registry Office.

2) *To advance the education of the public in the principles of Freemasonry in particular, but not exclusively, by the establishment of a Masonic Heritage Centre.*

Facilities

The Heritage Centre now has an enviable collection of masonic artefacts on display, both in the museum room as well as in the bar and other public areas. They comprise of masonic jewels, regalia, pottery, glassware, and silverware together with a considerable number of books and records relating to Freemasonry and the history of the Masonic Provinces of Worcestershire and Warwickshire. Many of the artefacts are on permanent loan from the Warwickshire Provincial Library and Museum (WPLM) and the Worcestershire Masonic Museum and we are grateful for their support. These artefacts are of considerable (irreplaceable) value and are of significant interest not only to Freemasons but also to the general public.

Acquisitions

Additions to the collections continued to be made in the year through generous donations from Freemasons and their families for which the Board is most grateful.

Guide

The "Guide to the Heritage Centre and its Artefacts" is updated on a regular basis to reflect additions to the collection and changes to the displays.

Raising awareness of the collections

The museum has been open at each masonic meeting held at the Heritage Centre and c2300 persons have had the opportunity to view its contents. In addition, others have had the same opportunity when the Centre has been open to the public.

Web Site

Our web site is currently under reconstruction and will be made available to members of the public as soon as the redesign has been completed. The web site will contain details of our Heritage Centre together with a brief history of Freemasonry in Redditch and news items.

THE REDDITCH MASONIC CHARITY
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TRUSTEES' AND DIRECTORS' REPORT
For the for the year ended 31 May 2025

3) *To make grants and donations to individuals, organisations, and other charities for the public benefit to relieve poverty, sickness, financial hardship, and social exclusion.*

A Charitable donations sub-committee has been established which examines applications for grants and donations and makes recommendations to the Board. During the year, the Charity has made grants and donations totalling £48,623 (2024 £15,264). Emphasis has been on supporting organisations and charities local to the area in which we operate. Representatives of the Local Charities which receive a donation are invited to an afternoon tea to receive cheques and this is reported in the local newspapers which in turn helps to raise awareness of our Charity. In addition, donations have been made to Masonic Charities which in turn support many worthy causes, both at a local and national level.

Future plans

It is our intention during the forthcoming 12 months to build on our achievements to date and to further advertise our existence to the general public, by news reports, open days, and increased use of our facilities by the public. We will continue to maintain the building to a high standard and although our refurbishment programme is complete, we will, where considered appropriate further improve facilities for those masonic orders and other community groups which rent the premises from the Charity.

Financial Review

Principal Funding Sources

The principal sources of funds of the charitable company were casual rents, capitation and other fees from the various masonic orders and their members who meet at the Masonic Hall, and donations including from the Redditch Masonic Club.

Investment policy

The charitable company's funds are held in current and deposit bank accounts to protect the capital invested. The current account balance is regularly reviewed and transfers to deposit made as appropriate.

Reserves policy

Unrestricted reserves, comprising general and designated reserves, at the year-end totalled £103,767 (2024 £92,762).

Free reserves (that is those unrestricted reserves not represented by fixed assets) totalled £70.932 at the year-end (2024 £50,665).

The financial Statements show a designated reserve of £50,000 (2024 £30,000). This is a Cyclical Maintenance Reserve which the Directors consider is necessary to cover unforeseen and non-routine maintenance of the building because, although a plan of maintenance is in place the building is old and unforeseen expenditure can arise at any time. It is therefore considered prudent to hold a reserve to cover such an eventuality. The remaining reserves need to be at least £30,000 to cover the running costs for the next 12 months as the majority of the income from the Charitable Activities is received in arrears at the end of the year.

Restricted Reserves (being reserves which are subject to restrictions imposed by the donors) totalled £2,033 (2024 £3,948).

THE REDDITCH MASONIC CHARITY
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TRUSTEES' AND DIRECTORS' REPORT
For the for the year ended 31 May 2025

Donations Policy

Grants to other charitable bodies are usually made in response to a formal appeal by the Charity concerned and usually relate to some special fundraising exercise of a restricted fund nature. In such circumstances, the trustees will decide on what support is to be given based on the literature forwarded. In the case of individuals or referrals from civil agencies applications are considered based on written applications either by the individual, a person wishing to support the individual, or the agency.

The level of grants made in the year is determined by the income of the year (in the main donations raised by Freemasons and a small amount of investment income) and the level of reserves required by the trustees. Each application is considered on its merits. As a general policy the aim is to help as many persons/organisations as possible but larger grants will be considered if it felt appropriate, such as to enable a target to be met or to act as a primer for matched funding.

Principal Risks and uncertainties

The principal risk to the Charity is a decrease in the number of members of the masonic orders meeting at the masonic hall and a subsequent loss in income. It is pleasing to note however that in spite of a recent increase in members fees, membership numbers have increased and are now above the long term average.

Responsibilities of the Trustees and Directors

The trustees (who are also directors of The Redditch Masonic Charity for the purpose of Charity law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepting Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the applicable Charities SORP (FRS 102) (2019).
- Make judgements and estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation,
- State whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements.

THE REDDITCH MASONIC CHARITY
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TRUSTEES' AND DIRECTORS' REPORT
For the year ended 31 May 2025

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the directors on 10th September 2025 and signed on its behalf by:

S J Sutor
Chair



B J Hair
Secretary



THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF
THE REDDITCH MASONIC CHARITY**

I report to the Charity trustees on my examination of the accounts of the company for the year ended 31 May 2025 which are set out on pages 9 to 18.

Responsibilities and basis of report

As the Charity trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Melissa Godwin ACA ACCA
The Richards Sandy Partnership Ltd
Thorneloe House
25 Barbourne Road
Worcester
WR1 1RU

Dated 23.12.2025 .

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the income and expenditure account)
For the operating year ended 31 May 2025

	Note	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
INCOME AND ENDOWMENTS FROM					
Donations, legacies, and gifts	4	17,312	33,208	50,520	23,262
Charitable activities	5	29,638	-	29,638	27,328
Income from Investments		2,163	-	2,163	1,432
Total incoming resources		<u>49,113</u>	<u>33,208</u>	<u>82,321</u>	<u>52,022</u>
EXPENDITURE ON					
Charitable activities	6	38,108	35,123	73,231	42,538
Total expenditure		<u>38,108</u>	<u>35,123</u>	<u>73,231</u>	<u>42,538</u>
Net (loss) / profit for the year		11,005	(1,915)	9,090	9,484
Reconciliation of funds					
Fund balances at the beginning of the year		92,762	3,948	96,710	87,226
Fund balances at the end of year		<u>103,767</u>	<u>2,033</u>	<u>105,800</u>	<u>96,710</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing operations.

The notes on pages 12 to 18 form part of these financial statements.

THE REDDITCH MASONIC CHARITY
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BALANCE SHEET
Company Number:07492091
As at 31 May 2025

		2025		2024	
	Note	£	£	£	£
Fixed assets					
Fixtures & fittings	8		2,259		5,521
Heritage assets	8		<u>576</u>		<u>576</u>
			2,835		6,097
Current assets					
Debtors	9	7,852		15,805	
Cash at bank and in hand		97,066		77,720	
			<u>104,918</u>		<u>93,525</u>
Creditors: amounts falling due within one year	10		<u>(1,953)</u>		<u>(2,912)</u>
Net current assets			102,965		90,613
Total assets less liabilities			<u>105,800</u>		<u>96,710</u>
Reserves					
Unrestricted funds					
General	11	53,767		56,762	
Designated	11	50,000		36,000	
			<u>103,767</u>		<u>92,762</u>
Restricted funds	12		2,033		3,948
Total funds			<u>105,800</u>		<u>96,710</u>

The directors' statements required by Section 475 (2) and (3) are shown on the following page 11 which forms part of this Balance Sheet.

THE REDDITCH MASONIC CHARITY
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Balance Sheet (continued)
As at 31 May 2025

In approving these financial statements as trustees of the company we hereby confirm:

a) that for the year ended 31 May 2025 the company was entitled to the exemption conferred in Section 477 of the Companies Act 2006:

b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 May 2025 and

c) the trustees acknowledge their responsibilities for:

1) ensuring that the company keeps accounting records which comply with Section 386 and 387, and

2) preparing financial statements which give a true and fair view of the state of the affairs of the company as at the end of the financial period and of its profit or loss for the period ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

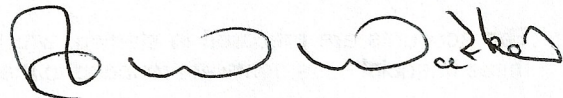
The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with FRS 102 and the Charities SORP (FRS 102) (2019).

The financial statements were approved by the Board on 10th September 2025 and signed on its behalf by:



S J Sutor
Chair

A W Walker
Director



THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
for the operating year ended 31 May 2025

1 Statutory Information

The company is a private company registered in England & Wales and is limited by guarantee and does not have a share capital. Charity Commission Registration Number is 1140138.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while he is a member, or within one year after he ceases to be a member, for payment of the debts and liabilities of the company contracted before he ceases to be a member, and the costs, charges, and expenses of winding up, and for the adjustment of the rights of the contributories among themselves such amount as may be required, not exceeding £1.

2 Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements.

Basis of preparation

The financial statements of the charitable company, which is a public benefit entity under FRS 102 have been prepared in accordance with the Charities SORP (FRS102) (2019) 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 2019), Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

These financial statements have been prepared under the historical cost convention.

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

Under the Charities SORP (FRS 102) (2019), there is no requirement for the charitable company to prepare a cash flow statement on the grounds that it is not a large Charity.

Restricted funds

Restricted funds represent donations which are subject to restrictions on their expenditure imposed by the donor through the terms of an appeal.

Unrestricted funds and designated funds

Unrestricted funds represent funds that are expendable at the discretion of the Board in the furtherance of the objects of the Charity. Such funds may be held to finance both working capital and capital investment. Designated funds are those funds which are unrestricted in nature, but which have been designated by the Board to be used in a particular manner.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charitable company is entitled to the income, and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

THE REDDITCH MASONIC CHARITY
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NOTES TO THE FINANCIAL STATEMENTS

for the operating year ended 31 May 2025

- Voluntary income by way of grants (including government grants in relation to Covid 19), donations and gifts is included in full in the Statement of Financial Activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charitable company are recognised when it becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the Charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts in line with the SORP (FRS 102).

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred.

Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charitable company and include audit fees and costs linked to the strategic management of the charitable company.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity comprise both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and equipment - 20% straight line

Heritage Assets

Heritage collection assets held by the Charitable Company are capitalised in the balance sheet unless reliable information about cost is unavailable or where there would be significant costs involved in obtaining a valuation. Items purchased during the year are shown at note 8 to the accounts and the charitable company maintains a register of all acquisitions. Heritage Collection assets are not depreciated since their long life and high residual values, supported by the conservation activities of the charitable company, mean that any depreciation would be immaterial. It is the view of the Board that the cost of obtaining a valuation of items already held or donated during the year is likely to be significant and would outweigh the benefits of undertaking such an exercise and, in consequence, these items are not capitalised.

THE REDDITCH MASONIC CHARITY
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NOTES TO THE FINANCIAL STATEMENTS

For the operating year ended 31 May 2025

Financial Instruments

The Charity has elected to apply the provisions of Section 11 `Basic Financial Instruments` and Section 12 `Other Financial Instruments Issues` of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the Charity becomes party to contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts where there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial instruments

Basic financial instruments are initially recognised at transaction price and subsequently carried at amortised cost using the effective interest method.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

3 Trustees Remuneration and other benefits.

The trustees did not receive any remuneration or any benefit during the year, nor were any expenses Reimbursed (2024 Nil).

The Charity did not undertake any transaction in which a trustee or connected person had a material interest.

4 Donations Legacies & Gifts

Consist of	2025		2024	
	£ Restricted	£ Unrestricted	£ Restricted	£ Unrestricted
Donations	33,208	9,776	9,335	11,919
Gift Aid	-	<u>7,536</u>	~	<u>2,008</u>
	<u>33,208</u>	<u>17,312</u>	<u>9,335</u>	<u>13,927</u>

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NOTES TO THE FINANCIAL STATEMENTS

For the operating year ended 31 May 2025

5 Income from Charitable Activities

	2025	2024
	£	£
Charges to Masonic Orders and other users of the Charity's premises	26,481	25,828
Masonic Grants	<u>3,157</u>	<u>1,500</u>
	<u>29,638</u>	<u>27,328</u>

6 Charitable Activities

These costs relate to the upkeep, maintenance and running expenses of the Charity's premises together with donations and grants made.

Charitable activities expenditure

	Restricted 2025	Unrestricted 2025	Restricted 2024	Unrestricted 2024
	£	£	£	£
Donations to Charitable institutions	35,123	13,500	13,212	2,052
Light and heat	~	6,802	~	3,959
Rates and water	~	2,688	~	4,162
Telephone	~	673	~	854
Insurance	~	3,978	~	3,827
Cleaning	~	3,465	~	3,307
Repairs and renewals	~	1,857	~	5,741
Depreciation	~	3,262	~	4,329
Examination fee	~	786	~	750
Sundry expenses	~	<u>1,097</u>	~	<u>345</u>
	<u>35,123</u>	<u>38,108</u>	<u>13,212</u>	<u>29,326</u>
Donations consist of;	£	£	£	
Grants of £500 and below to other Charities 32 (2024 12)	4,199	4,500	2,817	2,052
Masonic Charitable Foundation	9,225	~	1,502	~
Disability Support Project	~	500	1,998	~
Primrose Hospice	~	500	1,469	~
Touchstones	250	1,500	1,790	~
Redditch Nightstop	1,075	500	~	~
Acorns Children's Hospice	520	1,000	~	~
Blesma	532	~	~	~
Mind	725	~	~	~
Prostate Cancer	890	~	~	~
Sandycroft Centre	815	500	~	~
Redditch Association for the Blind	~	1,000	~	~
Bethany Parry	~	1,000	~	~
Macmillans Cancer Support	1,050	~	~	~
Warwickshire Air Ambulance	550	~	~	~
Macular Society	~	~	1,472	~
Redditch 1 st responders	~	500	750	~
Isaacs Food Bank	7,929	1,000	784	~
Batchley Support Group	<u>7,363</u>	<u>1,000</u>	<u>630</u>	<u>~</u>
	<u>35,123</u>	<u>13,500</u>	<u>13,212</u>	<u>2,052</u>

Further details concerning donations to institutions can be found in the Trustees Report on page 5.

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the operating year ended 31 May 2025

7 Average number of employees

The average number of employees during the year was Nil (2024 Nil).

8 Tangible Fixed Assets

	Fixtures & Fittings	Heritage Assets	Total
Cost	£	£	£
At 31 May 2024	48,068	576	48,644
Additions	<u>~</u>	<u>-</u>	<u>~</u>
At 31 May 2025	<u>48,068</u>	<u>576</u>	<u>48,644</u>
Depreciation			
At 31 May 2024	42,547	-	42,547
Provided for year	<u>3,262</u>	<u>-</u>	<u>3,262</u>
At 31 May 2025	<u>45,809</u>	<u>-</u>	<u>45,809</u>
Net book value at 31 May 2025	<u>2,259</u>	<u>576</u>	<u>2,835</u>
Net book value at 31 May 2024	<u>5,521</u>	<u>576</u>	<u>6,097</u>

The cost of the Heritage Assets has not changed over the last five years.

9 Debtors

	2025	2024
	£	£
User charges receivable	1,452	9,055
Other Loan	400	500
Donations and Accrued Income	<u>6,000</u>	<u>6,250</u>
	<u>7,852</u>	<u>15,805</u>

10 Creditors

	£	£
Examination fee	800	800
Sundry accruals	620	1,579
Deferred Income	<u>533</u>	<u>533</u>
	<u>1,953</u>	<u>2,912</u>

Deferred income of £533 relates to income received during the current year relating to future periods (2024 £533).

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the operating year ended 31 May 2025

11 Movement in Funds

	Balance at 31 May 2024	Incoming Resources	Resources expended	Transfers	Balance at 31 May 2025
	£	£	£	£	£
Designated funds					
Contingency Fund	30,000	-	-	20,000	50,000
Charity Grants Day Fund	6,000	-	-	(6,000)	~
General funds	56,762	49,113	(38,108)	(14,000)	53,767
Restricted funds	3,948	33,208	(35,123)	-	2,033
	<u>96,710</u>	<u>82,321</u>	<u>(73,231)</u>	<u>-</u>	<u>105,800</u>

The transfer of £20,000 from the General Reserves to Designated Reserves is necessary to cover unforeseen and non-routine maintenance of the building as mentioned in the Trustees report.

Comparatives for movement in funds

	Balance at 31 May 2023	Incoming Resources	Resources expended	Transfers	Balance at 31 May 2024
	£	£	£	£	£
Designated funds					
Contingency fund	30,000	-	-		30,000
Charity Grants Day				6,000	6,000
General funds	49,401	42,687	(29,326)	(6,000)	56,762
Restricted funds	7,825	9,335	(13,212)	-	3,948
	<u>87,226</u>	<u>52,022</u>	<u>(42,538)</u>	<u>-</u>	<u>96,710</u>

12 Restricted Funds

Restricted funds relate to donations received from both members of Masonic Orders and external donors for specific purposes. All donations have been received with the purpose of making donations of monies or goods to third-party Charities.

During the year £13,200 was received from members to donate to Charities specifically elected by those members (2024 £9,335). The balance outstanding of this fund from expenditure not paid over was £1,326 (2024 £2,033). In addition, £20,000 was received from another donor towards the purchase of goods for two foodbanks of £16,000 and a donation of £4,000 to a Masonic Charity (2024 £Nil). £707 of this fund was outstanding at the year- end (2024 £Nil).

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the operating year ended 31 May 2025

13 Analysis of net assets between funds

Fund balances as at 31 May 2025

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	£	£	£
Tangible fixed assets	2,835	-	2,835
Cash at bank	95,033	2,033	97,066
Debtors	7,852	-	7,852
Creditors	(1,953)	-	(1,953)
	<u>103,767</u>	<u>2,033</u>	<u>105,800</u>

14 Operating lease

On 7 November 2023 the Charity entered into a 25-year lease of premises at Easemore Road, Redditch for which it pays a peppercorn rent.

15 Capital commitments

There were no capital commitments at the year end.

16 Related Parties

All the Director Trustees are members of one or more Masonic Orders which pay user charges to the charitable company for the use of the premises leased by it.

Trustees made unrestricted donations to the Charity totalling £1,694. (2024 £1,799).

THE REDDITCH MASONIC CHARITY

England & Wales - Charity number 1140138

Accounts

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

TRUSTEES' AND DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2024

Company No: 07492091

Charity No: 1140138

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

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THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

TRUSTEES' AND DIRECTORS' REPORT
For the year ended 31 May 2024

The trustees who are also directors of the Charity for the purposes of the Companies Act 2006 present their report with the financial statements of the Charity for the year ended 31 May 2024. The trustees have adopted the provisions of 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 2019).

Reference and Administrative Information

Charity name The Redditch Masonic Charity

Charity Registration Number 1140138

Company number 07492091 (Incorporated in England and Wales)

Registered office 21 Easemore Road
Redditch
Worcestershire
B98 8ER

Trustees

S J Sutor - Chair
B J Hair
A W Walker
S Beckett
K Childress
S Walker
R Bennett
G Cardy
P Buck
M Harris
K Roberts
L Francis (Appointed 8 March 2024)
M Semens (Appointed 8 March 2024)
A Langley (Appointed 8 March 2024)

Independent Examiners

The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester WR1 1RU

Bankers

HSBC plc
275 Stratford Road
Shirley
Solihull
B90 3AP

Secretary

B J Hair

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

TRUSTEES' AND DIRECTORS' REPORT
For the year ended 31 May 2024

Structure, Governance and Management

Governing Document

The charitable company is limited by guarantee with no share capital. It is governed by its Memorandum and Articles of Association.

The charitable company was incorporated on 13 January 2011 and was registered as a Charity on 1 February 2011.

Recruitment and Appointment of Directors

The Redditch Masonic Charity has a Board of Directors consisting of 4 Nominative Directors appointed by the subscribing members of Seymour Lodge No 2841, Ipsley Lodge No. 6491, Bordesley Abbey Lodge No. 4495, and Forge Mill Lodge No. 9658 together with not more than 11 other directors. The Board meets quarterly and is responsible for the strategic direction and policy of the Charity. At present the Board has 14 members from a variety of professional backgrounds relevant to the work of the Charity.

The Directors of the charitable company who served during the period and up to the date of this report are set out below:

S J Sutor - Chair
B J Hair - Secretary
A W Walker - Treasurer
S Beckett
K Childress
S Walker
R Bennett
G Cardy
P Buck
M Harris
K Roberts
L Francis (Appointed 8 March 2024)
M Semens (Appointed 8 March 2024)
A Langley (Appointed 8 March 2024)

Clause 55 of the Articles of Association provide the directors with third party indemnity provisions.

Trustee induction and training

New Board members receive an induction into the work and finances of the Charity and a welcome from the Chair on appointment.

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

TRUSTEES' AND DIRECTORS' REPORT
For the year ended 31 May 2024

Risk management

The financial assets of the charitable company are invested in bank current and deposit accounts. The Board is of the view that the current investment profile has a minimal risk for the charitable company. The Directors consider other risks associated with the charitable company and ensure that there is an adequate control environment to mitigate them through the practice of fire and health and safety risk assessment and monitoring. Financial protocols have been established and insurance policies are held to protect the Charity's assets and users of the Charity's facilities.

Organisational Structure

The day-to-day management of activities is supervised by various members of the Board. In addition, the charitable company is supported in its work by volunteers who are members of the various masonic orders which meet at the Masonic Hall.

Objectives and Activities

The Charity's purposes as set out in the objects contained in the company's memorandum of association are:

- (1) For the public benefit to preserve and maintain the structure and fabric of the Masonic Hall, 21 Easemore Road, Redditch, Worcestershire.
- (2) To advance the education of the public in the principles of Freemasonry in particular, but not exclusively, by the establishment of a Masonic Heritage Centre.
- (3) To make grants and donations to individuals, organisations, and other charities for the public benefit to relieve poverty, sickness, financial hardship, and social exclusion.

Public benefit

The Board has referred to the advice contained in the Charity Commission's general guidance on public benefit when reviewing the charitable company's aims and objectives and in planning its future activities. In particular the Board considers how planned activities will contribute to the aims and objectives it has set.

Achievements and Performance

- (1) *For the public benefit to preserve and maintain the structure and fabric of the Masonic Hall, 21 Easemore Road, Redditch, Worcestershire*

The Masonic Hall, 21 Easemore Road, Redditch, was constructed in 1908 by John Johnson and was formerly occupied as a Unionist Club. Although the building is quite plain and severe in design it has been little altered and forms a good group with the adjacent Baptist Church and Sunday School which are contemporary in date and built of similar materials. The building is included in a schedule of buildings of local interest compiled by the Redditch Borough Council.

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

TRUSTEES' AND DIRECTORS' REPORT
For the year ended 31 May 2024

A 5-year plan to refurbish the Masonic Hall was completed in 2023 with all work being carried out in a style commensurate with the age of the building. Ongoing maintenance and repairs are carried out as and when necessary.

During the year to 31 May 2024, 68 Masonic meetings were held attended collectively by over 2,300 persons. The Hall has also been used throughout the period by a number of community groups for meetings etc. In addition, the car park has been used by guests attending weddings at the adjacent Registry Office.

2) To advance the education of the public in the principles of Freemasonry in particular, but not exclusively, by the establishment of a Masonic Heritage Centre.

Facilities

The Heritage Centre now has an enviable collection of masonic artefacts on display, both in the museum room as well in the bar and other public areas. They comprise of masonic jewels, regalia, pottery, glassware, and silverware together with a considerable number of books and records relating to Freemasonry and the history of the Masonic Provinces of Worcestershire and Warwickshire. Many of the artefacts are on permanent loan from the Warwickshire Provincial Library and Museum (WPLM) and the Worcestershire Masonic Museum and we are grateful for their support. These artefacts are of considerable (irreplaceable) value and are of significant interest not only to Freemasons but also to the general public.

Acquisitions

Additions to the collections continued to be made in the year through generous donations from Freemasons and their families for which the Board is most grateful.

Guide

The "Guide to the Heritage Centre and its Artefacts" is updated on a regular basis to reflect additions to the collection and changes to the displays.

Raising awareness of the collections

The museum has been open at each masonic meeting held at the Heritage Centre and c2300 persons have had the opportunity to view its contents. In addition, others have had the same opportunity when the Centre has been open to the public.

Web Site

Our web site is currently under reconstruction and will be made available to members of the public as soon as the redesign has been completed. The web site will contain details of our Heritage Centre together with a brief history of Freemasonry in Redditch and news items.

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

TRUSTEES' AND DIRECTORS' REPORT
For the for the year ended 31 May 2024

3) *To make grants and donations to individuals, organisations, and other charities for the public benefit to relieve poverty, sickness, financial hardship, and social exclusion.*

A Charitable donations sub-committee has been established which examines applications for grants and donations and makes recommendations to the Board. During the year, the Charity has made grants and donations totalling £15,264 (2023 £10,482). Emphasis has been on supporting organisations and charities local to the area in which we operate. Representatives of the Local Charities which receive a donation are invited to an afternoon tea to receive cheques and this is reported in the local newspapers which in turn helps to raise awareness of our Charity. In addition, donations have been made to Masonic Charities which in turn support many worthy causes, both at a local and national level.

Future plans

It is our intention during the forthcoming 12 months to build on our achievements to date and to further advertise our existence to the general public, by news reports, open days, and increased use of our facilities by the public. We will continue to maintain the building to a high standard and although our refurbishment programme is complete, we will, where considered appropriate further improve facilities for those masonic orders and other community groups which rent the premises from the Charity.

Financial Review

Principal Funding Sources

The principal sources of funds of the charitable company were casual rents, capitation and other fees from the various masonic orders and their members who meet at the Masonic Hall, and donations including from the Redditch Masonic Club.

Investment policy

The charitable company's funds are held in current and deposit bank accounts to protect the capital invested. The current account balance is regularly reviewed and transfers to deposit made as appropriate.

Reserves policy

Unrestricted reserves, comprising general and designated reserves, at the year-end totalled £92,762 (2023 £79,401).

Free reserves (that is those unrestricted reserves not represented by fixed assets) totalled £50,665 at the year-end (2023 £38,975).

The financial Statements show a designated reserve of £30,000 (2023 £30,000). This is a Cyclical Maintenance Reserve which the Directors consider is necessary to cover unforeseen and non-routine maintenance of the building because, although a plan of maintenance is in place the building is old and unforeseen expenditure can arise at any time. It is therefore considered prudent to hold a reserve to cover such an eventuality. The remaining reserves need to be at least £30,000 to cover the running costs for the next 12 months as the majority of the income from the Charitable Activities is received in arrears at the end of the year.

A designated reserve of £6,000 has also been created this year to reflect the funds ring-fenced by the Trustees to award at its annual Charity Gift Day.

Restricted Reserves (being reserves which are subject to restrictions imposed by the donors) totalled £3,948 (2023 £7,825).

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

TRUSTEES' AND DIRECTORS' REPORT
For the for the year ended 31 May 2024

Donations Policy

Grants to other charitable bodies are usually made in response to a formal appeal by the Charity concerned and usually relate to some special fundraising exercise of a restricted fund nature. In such circumstances, the trustees will decide on what support is to be given based on the literature forwarded. In the case of individuals or referrals from civil agencies applications are considered based on written applications either by the individual, a person wishing to support the individual, or the agency.

The level of grants made in the year is determined by the income of the year (in the main donations raised by Freemasons and a small amount of investment income) and the level of reserves required by the trustees. Each application is considered on its merits. As a general policy the aim is to help as many persons/organisations as possible but larger grants will be considered if it felt appropriate, such as to enable a target to be met or to act as a primer for matched funding.

Principal Risks and uncertainties

The principal risk to the Charity is a decrease in the number of members of the masonic orders meeting at the masonic hall and a subsequent loss in income. It is pleasing to note however that in spite of a recent increase in members fees, membership numbers have increased and are now above the long term average.

Responsibilities of the Trustees and Directors

The trustees (who are also directors of The Redditch Masonic Charity for the purpose of Charity law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepting Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- Select a suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the applicable Charities SORP (FRS 102) (2019).
- Make judgements and estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation,
- State whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements.

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

TRUSTEES' AND DIRECTORS' REPORT
For the year ended 31 May 2024

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the directors on 31st October 2024 and signed on its behalf by:

S J Sutor
Chair



B J Hair
Secretary



THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF
THE REDDITCH MASONIC CHARITY**

I report to the Charity trustees on my examination of the accounts of the company for the year ended 31 May 2024 which are set out on pages 9 to 18.

Responsibilities and basis of report

As the Charity trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Melissa Godwin ACA ACCA
The Richards Sandy Partnership Ltd
Thorneloe House
25 Barbourne Road
Worcester
WR1 1RU

Dated 13.11.24

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the income and expenditure account)
For the operating year ended 31 May 2024

	Note	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
INCOME AND ENDOWMENTS FROM					
Donations, legacies, and gifts	4	13,927	9,335	23,262	19,534
Charitable activities	5	27,328	-	27,328	23,621
Income from Investments		1,432	-	1,432	334
Total incoming resources		<u>42,687</u>	<u>9,335</u>	<u>52,022</u>	<u>43,489</u>
EXPENDITURE ON					
Charitable activities	6	29,326	13,212	42,538	33,548
Total expenditure		<u>29,326</u>	<u>13,212</u>	<u>42,538</u>	<u>33,548</u>
Net (loss) / profit for the year		13,361	(3,877)	9,484	9,941
Reconciliation of funds					
Fund balances at the beginning of the year		79,401	7,825	87,226	77,285
Fund balances at the end of year		<u>92,762</u>	<u>3,948</u>	<u>96,710</u>	<u>87,226</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing operations.

The notes on pages 12 to 18 form part of these financial statements.

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

BALANCE SHEET
Company Number: 07492091
As at 31 May 2024

		2024		2023	
	Note	£	£	£	£
Fixed assets					
Fixtures & fittings	8		5,521		9,850
Heritage assets	8		<u>576</u>		<u>576</u>
			6,097		10,426
Current assets					
Debtors	9	15,805		10,721	
Cash at bank and in hand			<u>77,720</u>		<u>69,581</u>
			93,525		80,302
Creditors: amounts falling due within one year	10		<u>(2,912)</u>		<u>(3,502)</u>
Net current assets			<u>90,613</u>		<u>76,800</u>
Total assets less liabilities			<u><u>96,710</u></u>		<u><u>87,226</u></u>
Reserves					
Unrestricted funds					
General	11	56,762		49,401	
Designated	11		<u>36,000</u>	<u>30,000</u>	
			92,762		79,401
Restricted funds	12		<u>3,948</u>		<u>7,825</u>
Total funds			<u><u>96,710</u></u>		<u><u>87,226</u></u>

The directors' statements required by Section 475 (2) and (3) are shown on the following page 11 which forms part of this Balance Sheet.

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

Balance Sheet (continued)
As at 31 May 2024

In approving these financial statements as trustees of the company we hereby confirm:

a) that for the year ended 31 May 2024 the company was entitled to the exemption conferred in Section 477 of the Companies Act 2006:

b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 May 2024 and

c) the trustees acknowledge their responsibilities for:

1) ensuring that the company keeps accounting records which comply with Section 386 and 387, and

2) preparing financial statements which give a true and fair view of the state of the affairs of the company as at the end of the financial period and of its profit or loss for the period ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with FRS 102 and the Charities SORP (FRS 102) (2019).

The financial statements were approved by the Board on 31st October 2024 and signed on its behalf by:



S J Sutor
Chair



A W Walker
Director

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
for the operating year ended 31 May 2024

1 Statutory Information

The company is a private company registered in England & Wales and is limited by guarantee and does not have a share capital. Charity Commission Registration Number is 1140138.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while he is a member, or within one year after he ceases to be a member, for payment of the debts and liabilities of the company contracted before he ceases to be a member, and the costs, charges, and expenses of winding up, and for the adjustment of the rights of the contributories among themselves such amount as may be required, not exceeding £1.

2 Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements.

Basis of preparation

The financial statements of the charitable company, which is a public benefit entity under FRS 102 have been prepared in accordance with the Charities SORP (FRS102) (2019) 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 2019), Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

These financial statements have been prepared under the historical cost convention.

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

Under the Charities SORP (FRS 102) (2019), there is no requirement for the charitable company to prepare a cash flow statement on the grounds that it is not a large Charity.

Restricted funds

Restricted funds represent donations which are subject to restrictions on their expenditure imposed by the donor through the terms of an appeal.

Unrestricted funds and designated funds

Unrestricted funds represent funds that are expendable at the discretion of the Board in the furtherance of the objects of the Charity. Such funds may be held to finance both working capital and capital investment. Designated funds are those funds which are unrestricted in nature, but which have been designated by the Board to be used in a particular manner.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charitable company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the operating year ended 31 May 2024

- Voluntary income by way of grants (including government grants in relation to Covid 19), donations and gifts is included in full in the Statement of Financial Activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charitable company are recognised when it becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the Charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts in line with the SORP (FRS 102).

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred.

Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charitable company and include audit fees and costs linked to the strategic management of the charitable company.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity comprise both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and equipment - 20% straight line

Heritage Assets

Heritage collection assets held by the Charitable Company are capitalised in the balance sheet unless reliable information about cost is unavailable or where there would be significant costs involved in obtaining a valuation. Items purchased during the year are shown at note 8 to the accounts and the charitable company maintains a register of all acquisitions. Heritage Collection assets are not depreciated since their long life and high residual values, supported by the conservation activities of the charitable company, mean that any depreciation would be immaterial. It is the view of the Board that the cost of obtaining a valuation of items already held or donated during the year is likely to be significant and would outweigh the benefits of undertaking such an exercise and, in consequence, these items are not capitalised.

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the operating year ended 31 May 2024

Financial Instruments

The Charity has elected to apply the provisions of Section 11 `Basic Financial Instruments` and Section 12 `Other Financial Instruments Issues` of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the Charity becomes party to contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts where there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial instruments

Basic financial instruments are initially recognised at transaction price and subsequently carried at amortised cost using the effective interest method.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

3 Trustees Remuneration and other benefits.

The trustees did not receive any remuneration or any benefit during the year, nor were any expenses reimbursed. (2023 Nil)

The Charity did not undertake any transaction in which a trustee or connected person had a material interest.

4 Donations Legacies & Gifts

Consist of;	2024		2023	
	£ Restricted	£ Unrestricted	£ Restricted	£ Unrestricted
Donations	9,335	11,919	8,647	9,589
Gift Aid	-	2,008	1,298	~
	<u>9,335</u>	<u>13,927</u>	<u>9,945</u>	<u>9,589</u>

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the operating year ended 31 May 2024

5 Income from Charitable Activities

	2024	2023
	£	£
Charges to Masonic Orders and other users of the Charity's premises	25,828	23,621
Masonic Grants	<u>1,500</u>	<u>-</u>
	<u>27,328</u>	<u>23,621</u>

6 Charitable Activities

These costs relate to the upkeep, maintenance and running expenses of the Charity's premises together with donations and grants made.

Charitable activities expenditure

	Restricted 2024	Unrestricted 2024	Restricted 2023	Unrestricted 2023
	£	£	£	£
Donations to Charitable institutions	13,212	2,052	10,168	314
Light and heat		3,959		3,584
Rates and water		4,162		137
Telephone		854		699
Insurance		3,827		3,555
Cleaning		3,307		5,757
Repairs and renewals		5,741		3,871
Depreciation		4,329		4,395
Examination fee		750		714
Sundry expenses		<u>345</u>		<u>354</u>
	<u>13,212</u>	<u>29,326</u>	<u>10,168</u>	<u>23,380</u>

Donations consist of;

	£	£	£	
Grants of £500 and below to Charities 12 (2023 18)	2,817	2,052	4,568	314
Masonic Charitable Foundation	1,502		3,080	
Disability Support Project	1,998		-	
Primrose Hospice	1,469		-	
Touchstones	1,790		-	
Emily Jordan Foundation	-		694	
Acorns Children's Hospice	-		1,221	
Greyhound Trust	-		605	
Macular Society	1,472		-	
Redditch 1 st responders	750		-	
Isaacs Food Bank	784		-	
Batchley Support Group	<u>630</u>	<u>2,052</u>	<u>-</u>	<u>-</u>
	<u>13,212</u>	<u>2,052</u>	<u>10,168</u>	<u>314</u>

Further details concerning donations to institutions can be found in the Trustees Report on page 5.

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the operating year ended 31 May 2024

7 Average number of employees

The average number of employees during the year was Nil (2023 Nil).

8 Tangible Fixed Assets

	Fixtures & Fittings	Heritage Assets	Total
Cost	£	£	£
At 31 May 2023	48,068	576	48,644
Additions	~	-	~
At 31 May 2024	<u>48,068</u>	<u>576</u>	<u>48,644</u>
Depreciation			
At 31 May 2023	38,218	-	38,218
Provided for year	4,329	-	4,329
At 31 May 2024	<u>42,547</u>	-	<u>42,547</u>
Net book value at 31 May 2024	<u>5,521</u>	<u>576</u>	<u>6,097</u>
Net book value at 31 May 2023	<u>9,850</u>	<u>576</u>	<u>10,426</u>

The cost of the Heritage Assets has not changed over the last five years.

9 Debtors

	2024	2023
	£	£
User charges receivable	9,055	4,221
Loan	500	500
Donations	<u>6,250</u>	<u>6,000</u>
	<u>15,805</u>	<u>10,721</u>

10 Creditors

	£	£
Examination fee	800	800
Sundry accruals and deferred income	<u>2,112</u>	<u>2,702</u>
	<u>2,912</u>	<u>3,502</u>

Deferred income of £533 relates to income received during the current year relating to future periods (2023 £533).

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the operating year ended 31 May 2024

11 Movement in Funds

	Balance at 31 May 2023	Incoming Resources	Resources expended	Transfers	Balance at 31 May 2024
	£	£	£	£	£
Designated funds					
Contingency Fund	30,000	-	-	-	30,000
Charity Grants Day Fund	-	-	-	6,000	6,000
General funds	49,401	42,687	(29,326)	(6,000)	56,762
Restricted funds	7,825	9,335	(13,212)	-	3,948
	<u>87,226</u>	<u>52,022</u>	<u>(42,538)</u>	<u>-</u>	<u>96,710</u>

Comparatives for movement in funds

	Balance at 31 May 2022	Incoming Resources	Resources expended	Transfers	Balance at 31 May 2023
	£	£	£	£	£
Designated funds					
Contingency fund	10,000	-	-	20,000	30,000
General funds	59,237	40,922	(30,758)	(20,000)	49,401
Restricted funds	8,048	9,945	(10,168)	-	7,825
	<u>77,285</u>	<u>50,867</u>	<u>(40,926)</u>	<u>-</u>	<u>87,226</u>

The purpose of the Designated funds is noted in the Trustees report.

12 Restricted Funds

Restricted funds relate to donation income collected from members of Masonic Orders for the specific purpose of funding donations by the Charity to specific institutions. As no single collection is significant in the context of these accounts, no further analysis is given.

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the operating year ended 31 May 2024

13 Analysis of net assets between funds

Fund balances as at 31 May 2024

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	£	£	£
Tangible fixed assets	6,097	-	6,097
Cash at bank	73,772	3,948	77,720
Debtors	15,805	-	15,805
Creditors	(2,912)	-	(2,912)
	<u>92,762</u>	<u>3,948</u>	<u>96,710</u>

14 Operating lease

On 7 November 2023 the Charity entered into a 25-year lease of premises at Easemore Road, Redditch for which it pays a peppercorn rent.

15 Capital commitments

There were no capital commitments at the year end.

16 Related Parties

All the Director Trustees are members of one or more Masonic Orders which pay user charges to the charitable company for the use of the premises leased by it.

Trustees made unrestricted donations to the Charity totalling £1,799. (2023 £634).

THE REDDITCH MASONIC CHARITY

England & Wales - Charity number 1140138

Accounts

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

TRUSTEES' AND DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2023

Company No: 07492091

Charity No: 1140138

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

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Notes forming part of the Financial Statements	12 -18

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

TRUSTEES' AND DIRECTORS' REPORT
For the year ended 31 May 2023

The trustees who are also directors of the Charity for the purposes of the Companies Act 2006 present their report with the financial statements of the Charity for the year ended 31 May 2023. The trustees have adopted the provisions of 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 2019).

Reference and Administrative Information

Charity name The Redditch Masonic Charity

Charity Registration Number 1140138

Company number 07492091 (Incorporated in England and Wales)

Registered office 21 Easemore Road
Redditch
Worcestershire
B98 8ER

Trustees

S J Sutor - Chair
B J Hair
A W Walker
S Beckett
K Childress
S Walker
R Bennett
G Cardy
P Buck
M Harris (Appointed 7 November 2022)
K Roberts (Appointed 7 November 2022)

Independent Examiners

The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester WR1 1RU

Bankers

HSBC plc
275 Stratford Road
Shirley
Solihull
B90 3AP

Secretary

B J Hair

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

TRUSTEES' AND DIRECTORS' REPORT
For the year ended 31 May 2023

Structure, Governance and Management

Governing Document

The charitable company is limited by guarantee with no share capital. It is governed by its Memorandum and Articles of Association.

The charitable company was incorporated on 13 January 2011 and was registered as a Charity on 1 February 2011.

Recruitment and Appointment of Directors

The Redditch Masonic Charity has a Board of Directors consisting of 4 Nominative Directors appointed by the subscribing members of Seymour Lodge No 2841, Ipsley Lodge No. 6491, Bordesley Abbey Lodge No. 4495, and Forge Mill Lodge No. 9658 together with not more than 7 other directors. The Board meets quarterly and is responsible for the strategic direction and policy of the Charity. At present the Board has 11 members from a variety of professional backgrounds relevant to the work of the Charity.

The Directors of the charitable company who served during the period and up to the date of this report are set out below:

S J Sutor - Chair
B J Hair - Secretary
A W Walker - Treasurer
S Beckett
K Childress
S Walker
R Bennett
G Cardy
P Buck
M Harris (Appointed 7 November 2022)
K Roberts (Appointed 7 November 2022)

Clause 55 of the Articles of Association provide the directors with third party indemnity provisions.

Trustee induction and training

New Board members receive an induction into the work and finances of the Charity and a welcome from the Chair on appointment.

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

TRUSTEES' AND DIRECTORS' REPORT
For the year ended 31 May 2023

Risk management

The financial assets of the charitable company are invested in bank current and deposit accounts. The Board is of the view that the current investment profile has a minimal risk for the charitable company. The Directors consider other risks associated with the charitable company and ensure that there is an adequate control environment to mitigate them through the practice of fire and health and safety risk assessment and monitoring. Financial protocols have been established and insurance policies are held to protect the Charity's assets and users of the Charity's facilities.

Organisational Structure

The day-to-day management of activities is supervised by various members of the Board. In addition, the charitable company is supported in its work by volunteers who are members of the various masonic orders which meet at the Masonic Hall.

Objectives and Activities

The Charity's purposes as set out in the objects contained in the company's memorandum of association are:

- (1) For the public benefit to preserve and maintain the structure and fabric of the Masonic Hall, 21 Easemore Road, Redditch, Worcestershire.
- (2) To advance the education of the public in the principles of Freemasonry in particular, but not exclusively, by the establishment of a Masonic Heritage Centre.
- (3) To make grants and donations to individuals, organisations, and other charities for the public benefit to relieve poverty, sickness, financial hardship, and social exclusion.

Public benefit

The Board has referred to the advice contained in the Charity Commission's general guidance on public benefit when reviewing the charitable company's aims and objectives and in planning its future activities. In particular the Board considers how planned activities will contribute to the aims and objectives it has set.

Achievements and Performance

- (1) *For the public benefit to preserve and maintain the structure and fabric of the Masonic Hall, 21 Easemore Road, Redditch, Worcestershire*

The Masonic Hall, 21 Easemore Road, Redditch, was constructed in 1908 by John Johnson and was formerly occupied as a Unionist Club. Although the building is quite plain and severe in design it has been little altered and forms a good group with the adjacent Baptist Church and Sunday School which are contemporary in date and built of similar materials. The building is included in a schedule of buildings of local interest compiled by the Redditch Borough Council.

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

TRUSTEES' AND DIRECTORS' REPORT
For the year ended 31 May 2023

Following the lifting of all Covid-19 restrictions the Masonic Hall has been open for meetings and has been used extensively by Lodges and other Masonic Orders. During the year to 31 May 2023, 73 Masonic meetings were held attended collectively by over 2,050 persons. The Hall has also been used throughout the period by a number of community groups for meetings etc. In addition, the car park has been used by guests attending weddings at the adjacent Registry Office.

The 5-year plan to refurbish the Masonic Hall has been completed with all work being carried out in a style commensurate with the age of the building. The cost of ongoing maintenance will be less than the refurbishment costs which will mean that we will be financially better off and therefore in a position to further pursue our other aims in particular supporting predominately local charities and good causes.

2) To advance the education of the public in the principles of Freemasonry in particular, but not exclusively, by the establishment of a Masonic Heritage Centre.

Facilities

The Heritage Centre now has an enviable collection of masonic artefacts on display, both in the museum room as well in the bar and other public areas. They comprise of masonic jewels, regalia, pottery, glassware, and silverware together with a considerable number of books and records relating to Freemasonry and the history of the Masonic Provinces of Worcestershire and Warwickshire. Many of the artefacts are on permanent loan from the Warwickshire Provincial Library and Museum (WPLM) and the Worcestershire Masonic Museum and we are grateful for their support. These artefacts are of considerable (irreplaceable) value and are of significant interest not only to Freemasons but also to the general public.

Acquisitions

Additions to the collections continued to be made in the year through generous donations from Freemasons and their families for which the Board is most grateful.

Guide

The "Guide to the Heritage Centre and its Artefacts" is updated on a regular basis to reflect additions to the collection and changes to the displays.

Raising awareness of the collections

The museum has been open at each masonic meeting held at the Heritage Centre and c2050 persons have had the opportunity to view its contents. In addition, others have had the same opportunity when the Centre has been open to the public.

Web Site

Our web site can be found at <http://www.redditchmasoniccharity.org.uk/>. Details of the Heritage Centre can be found on the web site together with a brief history of Freemasonry in Redditch and news items.

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

TRUSTEES' AND DIRECTORS' REPORT
For the for the year ended 31 May 2023

3) *To make grants and donations to individuals, organisations, and other charities for the public benefit to relieve poverty, sickness, financial hardship, and social exclusion.*

A Charitable donations sub-committee has been established which examines applications for grants and donations and makes recommendations to the Board. During the year, the Charity has made grants and donations totalling £10,482 (2022 £5,911). Emphasis has been on supporting organisations and charities local to the area in which we operate. Representatives of the Local Charities which receive a donation are invited to an afternoon tea to receive cheques and this is reported in the local newspapers which in turn helps to raise awareness of our Charity. In addition, donations have been made to Masonic Charities which in turn support many worthy causes, both at a local and national level.

Future plans

It is our intention during the forthcoming 12 months to build on our achievements to date and to further advertise our existence to the general public, by maintenance of our web site, open days, and increased use of our newly refurbished rooms by the public. We will continue to maintain the building to a high standard and although our refurbishment programme is complete, we will, where considered appropriate further improve facilities for those masonic orders and other community groups which rent the premises from the Charity.

Financial Review

Principal Funding Sources

The principal sources of funds of the charitable company were casual rents, capitation and other fees from the various masonic orders and their members who meet at the Masonic Hall, and donations including from the Redditch Masonic Club.

Investment policy

The charitable company's funds are held in current and deposit bank accounts to protect the capital invested. The current account balance is regularly reviewed and transfers to deposit made as appropriate.

Reserves policy

Unrestricted reserves, comprising general and designated reserves, at the year-end totalled £79,401 (2022 £69,237).

Free reserves (that is those unrestricted reserves not represented by fixed assets) totalled £38,975 at the year-end (2022 £44,416).

The financial Statements show a designated reserve of £30,000 (2022 £10,000). This is a Cyclical Maintenance Reserve which the Directors consider is necessary to cover unforeseen and non-routine maintenance of the building because, although a plan of maintenance is in place the building is old and unforeseen expenditure can arise at any time. It is therefore considered prudent to hold a reserve to cover such an eventuality. The remaining reserves need to be at least £30,000 to cover the running costs for the next 12 months as the majority of the income from the Charitable Activities is received in arrears at the end of the year.

Restricted Reserves (being reserves which are subject to restrictions imposed by the donors) totalled £7,825 (2022 £8,048).

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

TRUSTEES' AND DIRECTORS' REPORT
For the for the year ended 31 May 2023

Donations Policy

Grants to other charitable bodies are usually made in response to a formal appeal by the Charity concerned and usually relate to some special fundraising exercise of a restricted fund nature. In such circumstances, the trustees will decide on what support is to be given based on the literature forwarded. In the case of individuals or referrals from civil agencies applications are considered based on written applications either by the individual, a person wishing to support the individual, or the agency.

The level of grants made in the year is determined by the income of the year (in the main donations raised by Freemasons and a small amount of investment income) and the level of reserves required by the trustees. Each application is considered on its merits. As a general policy the aim is to help as many persons/organisations as possible but larger grants will be considered if it felt appropriate, such as to enable a target to be met or to act as a primer for matched funding.

Principal Risks and uncertainties

The Charity is concerned about inflation and the "cost of living crisis". This has led to an increase in the charges to members of the Lodges and other Masonic Orders using the Hall which could in turn lead to resignations and a subsequent loss of income. It is too early to quantify this as the increases have only recently been implemented. The Charity however has more than sufficient funds to meet any loss of income and is confident in the long term that membership numbers will return to the long term average.

Responsibilities of the Trustees and Directors

The trustees (who are also directors of The Redditch Masonic Charity for the purpose of Charity law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepting Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- Select a suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP (FRS 102) (2019).
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation,
- State whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements.

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

TRUSTEES' AND DIRECTORS' REPORT
For the year ended 31 May 2023

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the directors on 6 December 2023 and signed on its behalf by:


S J Sutor
Chair



B J Hair
Secretary



22/12/23


The Redditch Masonic Charity Ltd
The Redditch Masonic Charity Ltd
The Redditch Masonic Charity Ltd
The Redditch Masonic Charity Ltd
The Redditch Masonic Charity Ltd

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF
THE REDDITCH MASONIC CHARITY**

I report to the Charity trustees on my examination of the accounts of the company for the year ended 31 May 2023 which are set out on pages 9 to 18.

Responsibilities and basis of report

As the Charity trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Melissa Godwin ACA ACCA
The Richards Sandy Partnership Ltd
Thorneloe House
25 Barbourne Road
Worcester
WR1 1RU

Dated 22/12/23

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the income and expenditure account)
For the operating year ended 31 May 2023

	Note	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
INCOME AND ENDOWMENTS FROM					
Donations, legacies, and gifts	4	9,589	9,945	19,534	10,396
Charitable activities	5	23,621	-	23,621	28,639
Other income		-	-	-	260
Income from Investments		334	-	334	6
Total incoming resources		<u>33,544</u>	<u>9,945</u>	<u>43,489</u>	<u>39,301</u>
EXPENDITURE ON					
Charitable activities	6	23,380	10,168	33,548	39,688
Total expenditure		<u>23,380</u>	<u>10,168</u>	<u>33,548</u>	<u>39,688</u>
Net (loss) / profit for the year		10,164	(223)	9,941	(387)
Reconciliation of funds					
Fund balances at the beginning of the year		69,237	8,048	77,285	77,672
Fund balances at the end of year		<u>79,401</u>	<u>7,825</u>	<u>87,226</u>	<u>77,285</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing operations.

The notes on pages 12 to 17 form part of these financial statements.

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

BALANCE SHEET
Company Number:07492091
As at 31 May 2023

	Note	2023		2022 (as restated)	
		£	£	£	£
Fixed assets					
Fixtures & fittings	8		9,850		14,245
Heritage assets	8		<u>576</u>		<u>576</u>
			10,426		14,821
Current assets					
Debtors	9	10,721		9,938	
Cash at bank and in hand		<u>69,581</u>		<u>55,939</u>	
			80,302		65,877
Creditors: amounts falling due within one year	10	<u>(3,502)</u>		<u>(3,413)</u>	
Net current assets			<u>76,800</u>		<u>62,464</u>
Total assets less liabilities			<u>87,226</u>		<u>77,285</u>
Reserves					
Unrestricted funds					
General	11	49,401		59,237	
Designated	11	<u>30,000</u>		<u>10,000</u>	
			79,401		69,237
Restricted funds	12		<u>7,825</u>		<u>8,048</u>
Total funds			<u>87,226</u>		<u>77,285</u>

The directors' statements required by Section 475 (2) and (3) are shown on the following page 11 which forms part of this Balance Sheet.

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

Balance Sheet (continued)
As at 31 May 2023

In approving these financial statements as trustees of the company we hereby confirm:

a) that for the year ended 31 May 2023 the company was entitled to the exemption conferred in Section 477 of the Companies Act 2006:

b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 May 2023 and

c) the trustees acknowledge their responsibilities for:

1) ensuring that the company keeps accounting records which comply with Section 386 and 387, and

2) preparing financial statements which give a true and fair view of the state of the affairs of the company as at the end of the financial period and of its profit or loss for the period ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with FRS 102 and the Charities SORP (FRS 102) (2019).

The financial statements were approved by the Board on 6 December 2023 and signed on its behalf by:



S J Sutor
Chair



A W Walker
Director

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
for the operating year ended 31 May 2023

1 Statutory Information

The company is a private company registered in England & Wales and is limited by guarantee and does not have a share capital. Charity Commission Registration Number is 1140138.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while he is a member, or within one year after he ceases to be a member, for payment of the debts and liabilities of the company contracted before he ceases to be a member, and the costs, charges, and expenses of winding up, and for the adjustment of the rights of the contributories among themselves such amount as may be required, not exceeding £1.

2 Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements.

Basis of preparation

The financial statements of the charitable company, which is a public benefit entity under FRS 102 have been prepared in accordance with the Charities SORP (FRS102) (2019) 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 2019),Financial Reporting Standard 102 `The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

These financial statements have been prepared under the historical cost convention.

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

Under the Charities SORP (FRS 102) (2019), there is no requirement for the charitable company to prepare a cash flow statement on the grounds that it is not a large Charity.

Restricted funds

Restricted funds represent donations which are subject to restrictions on their expenditure imposed by the donor through the terms of an appeal.

Unrestricted funds and designated funds

Unrestricted funds represent funds that are expendable at the discretion of the Board in the furtherance of the objects of the Charity. Such funds may be held to finance both working capital and capital investment. Designated funds are those funds which are unrestricted in nature, but which have been designated by the Board to be used in a particular manner.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charitable company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the operating year ended 31 May 2023

- Voluntary income by way of grants (including government grants in relation to Covid 19), donations and gifts is included in full in the Statement of Financial Activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charitable company are recognised when it becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the Charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts in line with the SORP (FRS 102).

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred.

Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charitable company and include audit fees and costs linked to the strategic management of the charitable company.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity comprise both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and equipment - 20% straight line

Heritage Assets

Heritage collection assets held by the Charitable Company are capitalised in the balance sheet unless reliable information about cost is unavailable or where there would be significant costs involved in obtaining a valuation. Items purchased during the year are shown at note 8 to the accounts and the charitable company maintains a register of all acquisitions. Heritage Collection assets are not depreciated since their long life and high residual values, supported by the conservation activities of the charitable company, mean that any depreciation would be immaterial. It is the view of the Board that the cost of obtaining a valuation of items already held or donated during the year is likely to be significant and would outweigh the benefits of undertaking such an exercise and, in consequence, these items are not capitalised.

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the operating year ended 31 May 2023

Financial Instruments

The Charity has elected to apply the provisions of Section 11 `Basic Financial Instruments` and Section 12 `Other Financial Instruments Issues` of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the Charity becomes party to contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts where there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial instruments

Basic financial instruments are initially recognised at transaction price and subsequently carried at amortised cost using the effective interest method.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

3 Trustees Remuneration and other benefits.

The trustees did not receive any remuneration or any benefit during the year, nor were any expenses reimbursed. (2022 Nil)

The Charity did not undertake any transaction in which a trustee or connected person had a material interest.

4 Donations Legacies & Gifts

Consist of;	2023		2022 (as restated)	
	£ Restricted	£ Unrestricted	£ Restricted	£ Unrestricted
Donations	8,647	9,589	5,952	3,318
Gift Aid	<u>1,298</u>	<u>~</u>	<u>1,126</u>	<u>~</u>
	<u>9,945</u>	<u>9,589</u>	<u>7,078</u>	<u>3,318</u>

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the operating year ended 31 May 2023

5 Income from Charitable Activities

	2023 £	2022 £
Charges to Masonic Orders and other users of the Charity's premises	23,621	23,139
Local Government Grants	-	4,000
Masonic Grants	-	1,500
	<u>23,621</u>	<u>28,639</u>

6 Charitable Activities

These costs relate to the upkeep, maintenance and running expenses of the Charity's premises together with donations and grants made.

Charitable activities expenditure

	Restricted 2023 £	Unrestricted 2023 £	Restricted 2022 £	Unrestricted 2022 £
Donations to Charitable institutions	10,168	314	5,911	~
Light and heat		3,584		4,827
Rates and water		137		5,476
Telephone		699		629
Insurance		3,555		1,969
Cleaning		5,757		5,696
Repairs and renewals		3,871		7,333
Depreciation		4,395		5,931
Examination fee		714		778
Professional fees		-		1,050
Sundry expenses		354		88
	<u>10,168</u>	<u>23,380</u>	<u>5,911</u>	<u>33,777</u>

Donations consist of;

	£	£	£
Grants of £500 and below to 17 Charities (2022 12)	4,487		2,674
Masonic Charitable Foundation	3,080		737
Ukraine Appeal	81		1,077
Hollytrees Trust	-		775
Behind the Smile	-		648
Emily Jordan Foundation	694		-
Acorns Children's Hospice	1,221		-
Greyhound Trust	605		-
Redditch Food Bank		314	
	<u>10,168</u>	<u>314</u>	<u>5,911</u>

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

Further details concerning donations to institutions can be found in the Trustees Report on page 5.

NOTES TO THE FINANCIAL STATEMENTS

For the operating year ended 31 May 2023

7 Average number of employees

The average number of employees during the year was Nil (2022 Nil).

8 Tangible Fixed Assets

	Fixtures & Fittings	Heritage Assets	Total
Cost	£	£	£
At 31 May 2022	48,068	576	48,644
Additions	<u>~</u>	<u>-</u>	<u>~</u>
At 31 May 2023	<u>48,068</u>	<u>576</u>	<u>48,644</u>
Depreciation			
At 31 May 2022	33,823	-	33,823
Provided for year	<u>4,395</u>	<u>-</u>	<u>4,395</u>
At 31 May 2023	<u>38,218</u>	<u>-</u>	<u>38,218</u>
Net book value at 31 May 2023	<u>9,850</u>	<u>576</u>	<u>10,426</u>
Net book value at 31 May 2022	<u>14,245</u>	<u>576</u>	<u>14,821</u>

The cost of the Heritage Assets has not changed over the last five years.

9 Debtors

	2023	2022
	£	£
User charges receivable	4,221	4,938
Loan	500	2,000
Donations	<u>6,000</u>	<u>3,000</u>
	<u>10,721</u>	<u>9,938</u>

10 Creditors

	£	£
Examination fee	800	800
Sundry accruals and deferred income	<u>2,702</u>	<u>2,613</u>
	<u>3,502</u>	<u>3,413</u>

Deferred income of £533 relates to income received during the current year relating to future periods (2022 £533).

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the operating year ended 31 May 2023

11 Movement in Funds

	Balance at 31 May 2022	Incoming Resources	Resources expended	Transfers	Balance at 31 May 2023
	£	£	£	£	£
Designated funds					
Contingency Fund	10,000	-	-	20,000	30,000
General funds	59,237	40,922	(30,758)	(20,000)	49,401
Restricted funds	8,048	9,945	(10,168)	-	7,825
	<u>77,285</u>	<u>43,489</u>	<u>(33,548)</u>	<u>-</u>	<u>87,226</u>

**Comparatives for movement in funds
(as restated)**

	Balance at 31 May 2021	Incoming Resources	Resources expended	Transfers	Balance at 31 May 2022
	£	£	£	£	£
Designated funds					
Contingency fund	10,000	-	-	-	10,000
General funds	60,791	32,223	(33,777)	-	59,237
Restricted funds	6,881	7,078	(5,911)	-	8,048
	<u>77,672</u>	<u>39,301</u>	<u>(39,688)</u>	<u>-</u>	<u>77,285</u>

The purpose of the Designated funds is noted in the Trustees report.

12 Restricted Funds

Restricted funds relate to donation income collected from members of Masonic Orders for the specific purpose of funding donations by the Charity to specific institutions. As no single collection is significant in the context of these accounts, no further analysis is given.

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the operating year ended 31 May 2023

13 Analysis of net assets between funds

Fund balances as at 31 May 2023

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	£	£	£
Tangible fixed assets	10,426	-	10,426
Cash at bank	61,756	7,825	69,581
Debtors	10,721	-	10,721
Creditors	(3,502)	-	(3,502)
	<u>79,401</u>	<u>7,825</u>	<u>87,226</u>

14 Operating lease

On 24 November 2011 the Charity entered into a 5-year lease of premises at Easmore Road, Redditch for which it pays a peppercorn rent. This lease was extended between the parties until the 23 May 2018. The Charity continues to occupy the premises as "holdover tenant". Agreement has been reached for a new 25 year lease on a peppercorn rent.

15 Capital commitments

There were no capital commitments at the year end.

16 Related Parties

All the Director Trustees are members of one or more Masonic Orders which pay user charges to the charitable company for the use of the premises leased by it.

Trustees made unrestricted donations to the Charity totalling £634. (2022 £502).

17 Prior Year Adjustment

The prior year figures have been restated to re-allocate restricted donation and gift aid income and corresponding charitable donation expenditure from unrestricted funds to restricted funds. The impact of this adjustment results in a revised brought forward balance on the unrestricted fund of £69,237 and a revised brought forward balance on the restricted funds of £8,048.

THE REDDITCH MASONIC CHARITY

England & Wales - Charity number 1140138

Accounts

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

TRUSTEES' AND DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2022

Company No: 07492091

Charity No: 1140138

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

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THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

TRUSTEES' AND DIRECTORS' REPORT
For the year ended 31 May 2022

The trustees who are also directors of the Charity for the purposes of the Companies Act 2006 present their report with the financial statements of the Charity for the year ended 31 May 2022. The trustees have adopted the provisions of 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 2019).

Reference and Administrative Information

Charity name	The Redditch Masonic Charity
Charity Registration Number	1140138
Company number	07492091 (Incorporated in England and Wales)
Registered office	21 Easemore Road Redditch Worcestershire B98 8ER

Trustees

S J Sutor - Chair
B J Hair
A W Walker
S Beckett
K Childress
S Walker
R Bennett
G Cardy
P Buck

Independent Examiners

The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester WR1 1RU

Bankers

HSBC plc
275 Stratford Road
Shirley
Solihull
B90 3AP

Secretary

B J Hair

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

TRUSTEES' AND DIRECTORS' REPORT
For the year ended 31 May 2022

Structure, Governance and Management

Governing Document

The charitable company is limited by guarantee with no share capital. It is governed by its Memorandum and Articles of Association.

The charitable company was incorporated on 13 January 2011 and was registered as a Charity on 1 February 2011.

Recruitment and Appointment of Directors

The Redditch Masonic Charity has a Board of Directors consisting of 4 Nominative Directors appointed by the subscribing members of Seymour Lodge No 2841, Ipsley Lodge No. 6491, Bordesley Abbey Lodge No. 4495, and Forge Mill Lodge No. 9658 together with not more than 7 other directors. The Board meets quarterly and is responsible for the strategic direction and policy of the Charity. At present the Board has 11 members from a variety of professional backgrounds relevant to the work of the Charity.

The Directors of the charitable company who served during the period and up to the date of this report are set out below:

S J Sutor - Chair
B J Hair - Secretary
A W Walker - Treasurer
D W Stubbings (Resigned 30 November 2021)
K Childress
S Walker
R Bennett
I Moody (Resigned 24 April 2022)
P Buck
S Beckett
G Cardy

Clause 55 of the Articles of Association provide the directors with third party indemnity provisions.

Trustee induction and training

New Board members receive an induction into the work and finances of the Charity and a welcome from the Chair on appointment.

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

TRUSTEES' AND DIRECTORS' REPORT
For the year ended 31 May 2022

Risk management

The financial assets of the charitable company are invested in bank current and deposit accounts. The Board is of the view that the current investment profile has a minimal risk for the charitable company. The Directors consider other risks associated with the charitable company and ensure that there is an adequate control environment to mitigate them through the practice of fire and health and safety risk assessment and monitoring. Financial protocols have been established and insurance policies are held to protect the Charity's assets and users of the Charity's facilities.

Organisational Structure

The day-to-day management of activities is supervised by various members of the Board. In addition, the charitable company is supported in its work by volunteers who are members of the various masonic orders which meet at the Masonic Hall.

Objectives and Activities

The Charity's purposes as set out in the objects contained in the company's memorandum of association are:

- (1) For the public benefit to preserve and maintain the structure and fabric of the Masonic Hall, 21 Easemore Road, Redditch, Worcestershire.
- (2) To advance the education of the public in the principles of Freemasonry in particular, but not exclusively, by the establishment of a Masonic Heritage Centre.
- (3) To make grants and donations to individuals, organisations, and other charities for the public benefit to relieve poverty, sickness, financial hardship, and social exclusion.

Public benefit

The Board has referred to the advice contained in the Charity Commission's general guidance on public benefit when reviewing the charitable company's aims and objectives and in planning its future activities. In particular the Board considers how planned activities will contribute to the aims and objectives it has set.

Achievements and Performance

- (1) *For the public benefit to preserve and maintain the structure and fabric of the Masonic Hall, 21 Easemore Road, Redditch, Worcestershire*

The Masonic Hall, 21 Easemore Road, Redditch, was constructed in 1908 by John Johnson and was formerly occupied as a Unionist Club. Although the building is quite plain and severe in design it has been little altered and forms a good group with the adjacent Baptist Church and Sunday School which are contemporary in date and built of similar materials. The building is included in a schedule of buildings of local interest compiled by the Redditch Borough Council.

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

TRUSTEES' AND DIRECTORS' REPORT
For the year ended 31 May 2022

The Covid-19 pandemic has severely impacted on the use of the Masonic Hall during the year to 31 May 2021. Due to Government restrictions and lockdowns it was effectively closed and only one masonic meeting took place compared to 59 the year before. The Hall has also not been used by community groups for meetings and social events which have also been adversely affected by the effects of the Covid-19 pandemic. The car park however continued to be let to members of the public and used at no cost by guests attending weddings at the adjacent Registry Office.

The Board took the opportunity during the lockdown period to carry out further improvements to the Masonic Hall in anticipation of being able to open in July 2021. The kitchens were refurbished, and the public meeting rooms redecorated. All the work was carried out in a style commensurate with the age of the building.

2) To advance the education of the public in the principles of Freemasonry in particular, but not exclusively, by the establishment of a Masonic Heritage Centre.

Facilities

The Heritage Centre now has an enviable collection of masonic artefacts on display, both in the museum room as well in the bar and other public areas. They comprise of masonic jewels, regalia, pottery, glassware, and silverware together with a considerable number of books and records relating to Freemasonry and the history of the Masonic Provinces of Worcestershire and Warwickshire. Many of the artefacts are on permanent loan from the Warwickshire Provincial Library and Museum (WPLM) and the Worcestershire Masonic Museum and we are grateful for their support. These artefacts are of considerable (irreplaceable) value and are of significant interest not only to Freemasons but also to the general public.

Acquisitions

Additions to the collections continued to be made in the year through generous donations from Freemasons and their families for which the Board is most grateful.

Guide

The "Guide to the Heritage Centre and its Artefacts" is updated on a regular basis to reflect additions to the collection and changes to the displays.

Raising awareness of the collections

It is with regret that the museum room has not been open during the year again due to Covid-19 restrictions. Plans are in place to publicise the existence of the collection when the Masonic Hall re-opens in July 2021 and to encourage visitors.

Web Site

Our web site can be found at <http://www.redditchmasoniccharity.org.uk/>. Details of the Heritage Centre can be found on the web site together with a brief history of Freemasonry in Redditch and news items.

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

TRUSTEES' AND DIRECTORS' REPORT
For the for the year ended 31 May 2022

3) *To make grants and donations to individuals, organisations, and other charities for the public benefit to relieve poverty, sickness, financial hardship, and social exclusion.*

A Charitable donations sub-committee has been established which examines applications for grants and donations and makes recommendations to the Board. During the year, the Charity has made grants and donations totalling £5,911 (2021 £1,900). Emphasis has been on supporting organisations and charities local to the area in which we operate, particularly those providing support to individuals in need due to the Covid-19 pandemic. Regretfully because of Covid-19 restrictions on meetings it was not possible to hold our annual grants day when representatives of the Local Charities which received a donation are invited to an afternoon tea to receive cheques.

Future plans

It is our intention during the forthcoming 12 months to build on our achievements to date and to further advertise our existence to the general public by maintenance of our web site, open days, and increased use of our newly refurbished rooms by the public. We will also continue to maintain the building to a high standard and although our refurbishment programme is complete, we will, where considered appropriate further improve facilities for those masonic orders and other community groups which rent the premises from the Charity.

Financial Review

Principal Funding Sources

The principal sources of funds of the charitable company were casual rents, capitation and other fees from the various masonic orders and their members who meet at the Masonic Hall, and donations including from the Redditch Masonic Club. The Charity was also in receipt of various Covid related grants.

Investment policy

The charitable company's funds are held in current and deposit bank accounts to protect the capital invested. The current account balance is regularly reviewed and transfers to deposit made as appropriate.

Reserves policy

Unrestricted reserves, comprising general and designated reserves, at the year-end totalled £72,258 (2021 £72,427).

Free reserves (that is those unrestricted reserves not represented by fixed assets) totalled £44,416 at the year-end (2021 £51,330).

The Directors have created two designated reserves. A Contingency Fund of £10,000 (2021 £10,000) to cover unforeseen and non-routine maintenance of the building because, although a plan of maintenance is in place the building is old and unforeseen expenditure can arise and it is considered prudent to hold a reserve to cover such an eventuality. The Directors have also designated a Donations Reserve of £3,021 (2021 £1,636) the purpose of which is to accumulate funds to enable the Charity to make donations to causes which it wishes to support.

Restricted Reserves (being reserves which are subject to restrictions imposed by the donors) totalled £5,027 (2021 £5,245).

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

TRUSTEES' AND DIRECTORS' REPORT
For the for the year ended 31 May 2022

Donations Policy

Grants to other charitable bodies are usually made in response to a formal appeal by the Charity concerned and usually relate to some special fundraising exercise of a restricted fund nature. In such circumstances, the trustees will decide on what support is to be given based on the literature forwarded. In the case of individuals or referrals from civil agencies applications are considered based on written applications either by the individual, a person wishing to support the individual, or the agency.

The level of grants made in the year is determined by the income of the year (in the main donations raised by Freemasons and a small amount of investment income) and the level of reserves required by the trustees. Each application is considered on its merits. As a general policy the aim is to help as many persons/organisations as possible but larger grants will be considered if it felt appropriate, such as to enable a target to be met or to act as a primer for matched funding.

Principal Risks and uncertainties

The Charity is concerned that the use of the Hall by community groups and members of the public for social functions etc. will not get back to the levels seen in 2018/19 the last full year when the Hall was open without any restrictions. There still appears to be a reluctance amongst some members of the public to attend indoor events despite being double vaccinated. This applies equally to the various masonic orders that meet at Redditch. The Board has however taken steps to boost the confidence of those attending meetings and social events by issuing detailed protocols concerning Covid-19 safety measures and in particular purchasing Medicaire units which purify by removing not only small dust particles but also viruses and bacteria for the public meeting rooms. With these measures in place the Board is optimistic that the use of the Hall will return to pre Covid-19 levels.

Responsibilities of the Trustees and Directors

The trustees (who are also directors of The Redditch Masonic Charity for the purpose of Charity law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepting Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- Select a suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP (FRS 102) (2019).
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation,
- State whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements.

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

TRUSTEES' AND DIRECTORS' REPORT
For the year ended 31 May 2022

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the directors on 7/11/22 and signed on its behalf by:

S J Sutor
Chair



B J Hair
Secretary

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF
THE REDDITCH MASONIC CHARITY**

I report to the Charity trustees on my examination of the accounts of the company for the year ended 31 May 2022 which are set out on pages 9 to 18.

Responsibilities and basis of report

As the Charity trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

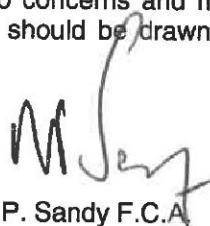
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Nicholas P. Sandy F.C.A.
The Richards Sandy Partnership Ltd
Thorneloe House
25 Barbourne Road
Worcester
WR1 1RU

Dated 7/11/2022

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the income and expenditure account)
For the operating year ended 31 May 2022

	Note	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
INCOME AND ENDOWMENTS FROM					
Donations, legacies, and gifts	4	10,396	-	10,396	1,310
Charitable activities	5	28,639	-	28,639	28,780
Other income		260	-	260	-
Income from Investments		6	-	6	6
Total incoming resources		<u>39,301</u>	<u>-</u>	<u>39,301</u>	<u>30,096</u>
EXPENDITURE ON					
Charitable activities	6	39,470	218	39,688	26,652
Total expenditure		<u>39,470</u>	<u>218</u>	<u>39,688</u>	<u>26,652</u>
Net (loss) / profit for the year		(169)	(218)	(387)	3,444
Reconciliation of funds					
Fund balances at the beginning of the year		<u>72,427</u>	<u>5,245</u>	<u>77,672</u>	<u>74,228</u>
Fund balances at the end of year		<u>72,258</u>	<u>5,027</u>	<u>77,285</u>	<u>77,672</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing operations.

The notes on pages 12 to 17 form part of these financial statements.

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

BALANCE SHEET
Company Number:07492091
As at 31 May 2022

		2022		2021	
	Note	£	£	£	£
Fixed assets					
Fixtures & fittings	8		14,245		8,885
Heritage assets	8		<u>576</u>		<u>576</u>
			14,821		9,461
Current assets					
Debtors	9	9,938		3,812	
Cash at bank and in hand		<u>55,939</u>		<u>69,176</u>	
			65,877		72,988
Creditors: amounts falling due within one year	10		<u>(3,413)</u>		<u>(4,777)</u>
Net current assets			<u>62,464</u>		<u>68,211</u>
Total assets less liabilities			<u>77,285</u>		<u>77,672</u>
Reserves					
Unrestricted funds					
General	11	59,237		60,791	
Designated	11	<u>13,021</u>		<u>11,636</u>	
			72,258		72,427
Restricted funds	12		5,027		5,245
Total funds			<u>77,285</u>		<u>77,672</u>

The directors' statements required by Section 475 (2) and (3) are shown on the following page 11 which forms part of this Balance Sheet.

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

Balance Sheet (continued)
As at 31 May 2022

In approving these financial statements as trustees of the company we hereby confirm:

a) that for the year ended 31 May 2022 the company was entitled to the exemption conferred in Section 477 of the Companies Act 2006:

b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 May 2022 and

c) the trustees acknowledge their responsibilities for:

1) ensuring that the company keeps accounting records which comply with Section 386 and 387, and

2) preparing financial statements which give a true and fair view of the state of the affairs of the company as at the end of the financial period and of its profit or loss for the period ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with FRS 102 and the Charities SORP (FRS 102) (2019).

The financial statements were approved by the Board on and signed on its behalf by:



S J Sutor
Chair



A W Walker
Director

7-11.22

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
for the operating year ended 31 May 2022

1 Statutory Information

The company is registered in England & Wales and is limited by guarantee and does not have a share capital. Charity Commission Registration Number is 1140138

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while he is a member, or within one year after he ceases to be a member, for payment of the debts and liabilities of the company contracted before he ceases to be a member, and the costs, charges, and expenses of winding up, and for the adjustment of the rights of the contributories among themselves such amount as may be required, not exceeding £1.

2 Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements.

Basis of preparation

The financial statements of the charitable company, which is a public benefit entity under FRS 102 have been prepared in accordance with the Charities SORP (FRS102) (2019) 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 2019),Financial Reporting Standard 102 `The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

These financial statements have been prepared under the historical cost convention.

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

Under the Charities SORP (FRS 102) (2019), there is no requirement for the charitable company to prepare a cash flow statement on the grounds that it is not a large Charity.

Restricted funds

Restricted funds represent grants and donations which are subject to restrictions on their expenditure imposed by the donor through the terms of an appeal.

Unrestricted funds and designated funds

Unrestricted funds represent funds that are expendable at the discretion of the Board in the furtherance of the objects of the Charity. Such funds may be held to finance both working capital and capital investment. Designated funds are those funds which are unrestricted in nature, but which have been designated by the Board to be used in a particular manner.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charitable company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the operating year ended 31 May 2022

- Voluntary income by way of grants (including government grants in relation to Covid 19), donations and gifts is included in full in the Statement of Financial Activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charitable company are recognised when it becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the Charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts in line with the SORP (FRS 102).

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred.

Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charitable company and include audit fees and costs linked to the strategic management of the charitable company.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity comprise both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

VAT

The Charity is not registered for Value Added Tax.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and equipment - 20% straight line

Heritage Assets

Heritage collection assets held by the Charitable Company are capitalised in the balance sheet unless reliable information about cost is unavailable or where there would be significant costs involved in obtaining a valuation. Items purchased during the year are shown at note 8 to the accounts and the charitable company maintains a register of all acquisitions. Heritage Collection assets are not depreciated since their long life and high residual values, supported by the conservation activities of the charitable company, mean that any depreciation would be immaterial. It is the view of the Board that the cost of obtaining a valuation of items already held or donated during the year is likely to be significant and would outweigh the benefits of undertaking such an exercise and, in consequence, these items are not capitalised.

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the operating year ended 31 May 2022

Financial Instruments

The Charity has elected to apply the provisions of Section 11 `Basic Financial Instruments` and Section 12 `Other Financial Instruments Issues` of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the Charity becomes party to contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts where there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial instruments

Basic financial instruments are initially recognised at transaction price and subsequently carried at amortised cost using the effective interest method.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity`s contractual obligations expire or are discharged or cancelled.

3 Trustees Remuneration and other benefits.

The trustees did not receive any remuneration or any benefit during the year, nor were any expenses reimbursed. (2021 Nil)

The Charity did not undertake any transaction in which a trustee or connected person had a material interest.

4 Donations Legacies & Gifts

Consist of;	2022		2021	
	£ Restricted	£ Unrestricted	£ Restricted	£ Unrestricted
Donations	9,270	~	800	510
Gift Aid	<u>1,126</u>	~	<u>~</u>	<u>~</u>
	<u>10,396</u>	~	<u>800</u>	<u>510</u>

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the operating year ended 31 May 2022

5 Income from Charitable Activities

	2022	2021
	£	£
Charges to Masonic Orders and other users of the Charity's premises	23,139	12,780
Local Government Grants	4,000	14,500
Masonic Grants	<u>1,500</u>	<u>1,500</u>
	<u>28,639</u>	<u>28,780</u>

6 Charitable Activities

These costs relate to the upkeep, maintenance and running expenses of the Charity's premises together with donations and grants made.

Charitable activities expenditure

	2022	2021
	£	£
Donations to Charitable institutions	5,911	1,900
Light and heat	4,827	2,816
Rates and water	5,476	2,406
Telephone	629	675
Insurance	1,969	1,939
Cleaning	5,696	166
Repairs and renewals	7,333	10,438
Depreciation	5,931	5,302
Examination fee	778	660
Professional fees	1,050	~
Sundry expenses	<u>88</u>	<u>350</u>
	<u>39,688</u>	<u>26,652</u>

Donations consist of;

	£	£
Grants of £500 and below to 12 Charities (2021 5)	2,674	1,900
Masonic Charitable Foundation	737	~
Ukraine Appeal	1,077	~
Hollytrees Trust	775	~
Behind the Smile	<u>648</u>	<u>~</u>
	<u>5,911</u>	<u>1,900</u>

Further details concerning donations to institutions can be found in the Trustees Report on page 5.

7 Average number of employees

The average number of employees during the year was Nil (2021 Nil).

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the operating year ended 31 May 2022

8	Tangible Fixed Assets	Fixtures & Fittings	Heritage Assets	Total
	Cost	£	£	£
	At 31 May 2021	36,777	576	37,353
	Additions	11,291	-	11,291
	At 31 May 2022	<u>48,068</u>	<u>576</u>	<u>48,644</u>
	Depreciation			
	At 31 May 2021	27,892	-	27,892
	Provided for year	5,931	-	5,931
	At 31 May 2022	<u>33,823</u>	<u>-</u>	<u>33,823</u>
	Net book value at 31 May 2022	<u>14,245</u>	<u>576</u>	<u>14,821</u>
	Net book value at 31 May 2021	<u>8,885</u>	<u>576</u>	<u>9,461</u>
	The cost of the Heritage Assets has not changed over the last five years.			
9	Debtors	2022	2021	
		£	£	
	User charges receivable	4,938	3,812	
	Loan	2,000	~	
	Donations	3,000	~	
		<u>9,938</u>	<u>3,812</u>	
10	Creditors	£	£	
	Examination fee	800	700	
	Sundry accruals and deferred income	2,613	4,077	
		<u>3,413</u>	<u>4,777</u>	

Deferred income of £533 relates to income received during the current year relating to future periods (2021 £253).

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the operating year ended 31 May 2022

11 Movement in Funds

	Balance at 31 May 2021	Incoming Resources	Resources expended	Transfers	Balance at 31 May 2022
	£	£	£	£	£
Designated funds					
Contingency Fund	10,000	-	-	-	10,000
Donations Fund	1,636	1,895	(510)	-	3,021
General funds	60,791	37,406	(38,960)	-	59,237
Restricted funds	5,245	-	(218)	-	5,027
	<u>77,672</u>	<u>39,301</u>	<u>(39,688)</u>	<u>-</u>	<u>77,285</u>

Comparatives for movement in funds

	Balance at 31 May 2020	Incoming Resources	Resources expended	Transfers	Balance at 31 May 2021
	£	£	£	£	£
Designated funds					
Contingency fund	10,000	-	-	-	10,000
Donations fund	3,186	200	(1,750)	-	1,636
General funds	56,447	29,096	(24,752)	-	60,791
Restricted funds	4,595	800	(150)	-	5,245
	<u>74,228</u>	<u>30,096</u>	<u>(26,652)</u>	<u>-</u>	<u>77,672</u>

The purpose of the Designated funds is noted in the Trustees report.

12 Restricted Funds

Restricted funds relate to donation income collected from members of Masonic Orders for the specific purpose of funding donations by the Charity to specific institutions. As no single collection is significant in the context of these accounts, no further analysis is given.

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the operating year ended 31 May 2022

13 Analysis of net assets between funds

Fund balances at 31 May 2022

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	£	£	£
Tangible fixed assets	14,821	-	14,821
Cash at bank	50,912	5,027	55,939
Debtors	9,938	-	9,938
Creditors	(3,413)	-	(3,413)
	<u>72,258</u>	<u>5,027</u>	<u>77,285</u>

14 Operating lease

On 24 November 2011 the Charity entered into a 5-year lease of premises at Easemore Road, Redditch for which it pays a peppercorn rent. This lease was extended between the parties until the 23 May 2018. The Charity continues to occupy the premises as "holdover tenant" pending discussions and agreement for a new tenancy which have been held up because of a proposed change in ownership of the building and Covid-19.

15 Capital commitments

There were no capital commitments at the year end.

16 Related Parties

All the Director Trustees are members of one or more Masonic Orders which pay user charges to the charitable company for the use of the premises leased by it.

Trustees made unrestricted donations to the Charity totalling £502. (2021 £170).

THE REDDITCH MASONIC CHARITY

England & Wales - Charity number 1140138

Accounts

**THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)**

TRUSTEES' AND DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2021

Company No: 07492091

Charity No: 1140138

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

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THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

TRUSTEES' AND DIRECTORS' REPORT
For the year ended 31 May 2021

The trustees who are also directors of the Charity for the purposes of the Companies Act 2006 present their report with the financial statements of the Charity for the year ended 31 May 2021. The trustees have adopted the provisions of 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 2019).

Reference and Administrative Information

Charity name	The Redditch Masonic Charity
Charity Registration Number	1140138
Company number	07492091 (Incorporated in England and Wales)
Registered office	21 Easemore Road Redditch Worcestershire B98 8ER

Trustees

S J Sutor - Chair
B J Hair
A W Walker
S Beckett
D W Stubbings
K Childress
S Walker
R Bennett
G Cardy
I Moody
P Buck

Independent Examiners

The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester WR1 1RU

Bankers

HSBC plc
275 Stratford Road
Shirley
Solihull
B90 3AP

Secretary

B J Hair

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

TRUSTEES' AND DIRECTORS' REPORT
For the year ended 31 May 2021

Structure, Governance and Management

Governing Document

The charitable company is limited by guarantee with no share capital. It is governed by its Memorandum and Articles of Association.

The charitable company was incorporated on 13 January 2011 and was registered as a Charity on 1 February 2011.

Recruitment and Appointment of Directors

The Redditch Masonic Charity has a Board of Directors consisting of 4 Nominative Directors appointed by the subscribing members of Seymour Lodge No 2841, Ipsley Lodge No. 6491, Bordesley Abbey Lodge No. 4495, and Forge Mill Lodge No. 9658 together with not more than 7 other directors. The Board meets quarterly and is responsible for the strategic direction and policy of the Charity. At present the Board has 11 members from a variety of professional backgrounds relevant to the work of the Charity.

The Directors of the charitable company who served during the period and up to the date of this report are set out below:

S J Sutor - Chair
B J Hair - Secretary
A W Walker - Treasurer
D W Stubbings
K Childress
S Walker
R Bennett
I Moody
P Buck
S Beckett
G Cardy

On 16 February 2021 B J Hair, I D Moody, R Bennett and K Childress retired by rotation; being eligible, all offered themselves for re-election and were re-appointed to the Board.

Clause 55 of the Articles of Association provide the directors with third party indemnity provisions.

Trustee induction and training

New Board members receive an induction into the work and finances of the Charity and a welcome from the Chair on appointment.

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

TRUSTEES' AND DIRECTORS' REPORT
For the year ended 31 May 2021

Risk management

The financial assets of the charitable company are invested in bank current and deposit accounts. The Board is of the view that the current investment profile has a minimal risk for the charitable company. The Directors consider other risks associated with the charitable company and ensure that there is an adequate control environment to mitigate them through the practice of fire and health and safety risk assessment and monitoring. Financial protocols have been established and insurance policies are held to protect the Charity's assets and users of the Charity's facilities.

Organisational Structure

The day-to-day management of activities is supervised by various members of the Board. In addition, the charitable company is supported in its work by volunteers who are members of the various masonic orders which meet at the Masonic Hall.

Objectives and Activities

The Charity's purposes as set out in the objects contained in the company's memorandum of association are:

- (1) For the public benefit to preserve and maintain the structure and fabric of the Masonic Hall, 21 Easemore Road, Redditch, Worcestershire.
- (2) To advance the education of the public in the principles of Freemasonry in particular, but not exclusively, by the establishment of a Masonic Heritage Centre.
- (3) To make grants and donations to individuals, organisations, and other charities for the public benefit to relieve poverty, sickness, financial hardship, and social exclusion.

Public benefit

The Board has referred to the advice contained in the Charity Commission's general guidance on public benefit when reviewing the charitable company's aims and objectives and in planning its future activities. In particular the Board considers how planned activities will contribute to the aims and objectives it has set.

Achievements and Performance

- (1) For the public benefit to preserve and maintain the structure and fabric of the Masonic Hall, 21 Easemore Road, Redditch, Worcestershire

The Masonic Hall, 21 Easemore Road, Redditch, was constructed in 1908 by John Johnson and was formerly occupied as a Unionist Club. Although the building is quite plain and severe in design it has been little altered and forms a good group with the adjacent Baptist Church and Sunday School which are contemporary in date and built of similar materials. The building is included in a schedule of buildings of local interest compiled by the Redditch Borough Council.

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

TRUSTEES' AND DIRECTORS' REPORT
For the year ended 31 May 2021

The Covid-19 pandemic has severely impacted on the use of the Masonic Hall during the year to 31 May 2021. Due to Government restrictions and lockdowns it was effectively closed and only one masonic meeting took place compared to 59 the year before. The Hall has also not been used by community groups for meetings and social events which have also been adversely affected by the effects of the Covid-19 pandemic. The car park however continued to be let to members of the public and used at no cost by guests attending weddings at the adjacent Registry Office.

The Board took the opportunity during the lockdown period to carry out further improvements to the Masonic Hall in anticipation of being able to open in July 2021. The kitchens were refurbished, and the public meeting rooms redecorated. All the work was carried out in a style commensurate with the age of the building.

2) To advance the education of the public in the principles of Freemasonry in particular, but not exclusively, by the establishment of a Masonic Heritage Centre.

Facilities

The Heritage Centre now has an enviable collection of masonic artefacts on display, both in the museum room as well in the bar and other public areas. They comprise of masonic jewels, regalia, pottery, glassware, and silverware together with a considerable number of books and records relating to Freemasonry and the history of the Masonic Provinces of Worcestershire and Warwickshire. Many of the artefacts are on permanent loan from the Warwickshire Provincial Library and Museum (WPLM) and the Worcestershire Masonic Museum and we are grateful for their support. These artefacts are of considerable (irreplaceable) value and are of significant interest not only to Freemasons but also to the general public.

Acquisitions

Additions to the collections continued to be made in the year through generous donations from Freemasons and their families for which the Board is most grateful.

Guide

The "Guide to the Heritage Centre and its Artefacts" is updated on a regular basis to reflect additions to the collection and changes to the displays.

Raising awareness of the collections

It is with regret that the museum room has not been open during the year again due to Covid-19 restrictions. Plans are in place to publicise the existence of the collection when the Masonic Hall re-opens in July 2021 and to encourage visitors.

Web Site

Our web site can be found at <http://www.redditchmasoniccharity.org.uk/>. Details of the Heritage Centre can be found on the web site together with a brief history of Freemasonry in Redditch and news items.

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

TRUSTEES' AND DIRECTORS' REPORT
For the for the year ended 31 May 2021

3) *To make grants and donations to individuals, organisations, and other charities for the public benefit to relieve poverty, sickness, financial hardship, and social exclusion.*

A Charitable donations sub-committee has been established which examines applications for grants and donations and makes recommendations to the Board. During the year, the Charity has made grants and donations totalling £1,900 (2020 £9,570). Emphasis has been on supporting organisations and charities local to the area in which we operate, particularly those providing support to individuals in need due to the Covid-19 pandemic. Regrettably because of Covid-19 restrictions on meetings it was not possible to hold our annual grants day when representatives of the Local Charities which received a donation are invited to an afternoon tea to receive cheques.

Future plans

It is our intention during the forthcoming 12 months to build on our achievements to date and to further advertise our existence to the general public by maintenance of our web site, open days, and increased use of our newly refurbished rooms by the public. We will also continue to maintain the building to a high standard and although our refurbishment programme is complete, we will, where considered appropriate further improve facilities for those masonic orders and other community groups which rent the premises from the Charity.

Financial Review

Principal Funding Sources

The principal sources of funds of the charitable company were casual rents, capitation and other fees from the various masonic orders and their members who meet at the Masonic Hall, and donations including from the Redditch Masonic Club. The Charity was also in receipt of various Covid related grants.

Investment policy

The charitable company's funds are held in current and deposit bank accounts to protect the capital invested. The current account balance is regularly reviewed and transfers to deposit made as appropriate.

Reserves policy

Unrestricted reserves, comprising general and designated reserves, at the year-end totalled £72,427 (2020 £69,633).

Free reserves (that is those unrestricted reserves not represented by fixed assets) totalled £51,330 at the year-end (2020 £41,684).

The Directors have created two designated reserves. A Contingency Fund of £10,000 (2020 £10,000) to cover unforeseen and non-routine maintenance of the building because, although a plan of maintenance is in place the building is old and unforeseen expenditure can arise and it is considered prudent to hold a reserve to cover such an eventuality. The Directors have also designated a Donations Reserve of £1,636 (2020 £3,186) the purpose of which is to accumulate funds to enable the Charity to make donations to causes which it wishes to support.

Restricted Reserves (being reserves which are subject to restrictions imposed by the donors) totalled £5,245 (2020 £4,595).

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

TRUSTEES' AND DIRECTORS' REPORT
For the for the year ended 31 May 2021

Donations Policy

Grants to other charitable bodies are usually made in response to a formal appeal by the Charity concerned and usually relate to some special fundraising exercise of a restricted fund nature. In such circumstances, the trustees will decide on what support is to be given based on the literature forwarded. In the case of individuals or referrals from civil agencies applications are considered based on written applications either by the individual, a person wishing to support the individual, or the agency.

The level of grants made in the year is determined by the income of the year (in the main donations raised by Freemasons and a small amount of investment income) and the level of reserves required by the trustees. Each application is considered on its merits. As a general policy the aim is to help as many persons/organisations as possible but larger grants will be considered if it felt appropriate, such as to enable a target to be met or to act as a primer for matched funding.

Principal Risks and uncertainties

The Charity is concerned that the use of the Hall by community groups and members of the public for social functions etc. will not get back to the levels seen in 2018/19 the last full year when the Hall was open without any restrictions. There still appears to be a reluctance amongst some members of the public to attend indoor events despite being double vaccinated. This applies equally to the various masonic orders that meet at Redditch. The Board has however taken steps to boost the confidence of those attending meetings and social events by issuing detailed protocols concerning Covid-19 safety measures and in particular purchasing Medicaire units which purify by removing not only small dust particles but also viruses and bacteria for the public meeting rooms. With these measures in place the Board is optimistic that the use of the Hall will return to pre Covid-19 levels.

Responsibilities of the Trustees and Directors

The trustees (who are also directors of The Redditch Masonic Charity for the purpose of Charity law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepting Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- Select a suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP 2015 (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation,
- State whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements.

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

TRUSTEES' AND DIRECTORS' REPORT
For the year ended 31 May 2021

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the directors on 14/12/2021 and signed on its behalf by:

S J Sutor
Chair



B J Hair
Secretary



THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF
THE REDDITCH MASONIC CHARITY**

I report to the Charity trustees on my examination of the accounts of the company for the year ended 31 May 2021 which are set out on pages 9 to 17.

Responsibilities and basis of report

As the Charity trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

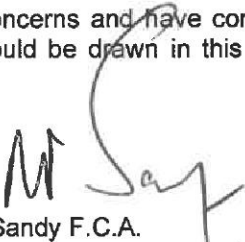
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


Nicholas P. Sandy F.C.A.
The Richards Sandy Partnership Ltd
Thorneloe House
25 Barbourne Road
Worcester
WR1 1RU

Dated 14/12/2021

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the income and expenditure account)
For the operating year ended 31 May 2021

	Note	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
INCOME AND ENDOWMENTS FROM					
Donations, legacies, and gifts	4	510	800	1,310	16,147
Charitable activities	5	28,780	-	28,780	29,133
Other income		~	-	~	693
Income from Investments		6	-	6	73
Total incoming resources		<u>29,296</u>	<u>800</u>	<u>30,096</u>	<u>46,046</u>
EXPENDITURE ON					
Charitable activities	6	26,502	150	26,652	33,636
Total expenditure		<u>26,502</u>	<u>150</u>	<u>26,652</u>	<u>33,636</u>
Net income for the year		2,794	650	3,444	12,410
Reconciliation of funds					
Fund balances at the beginning of the year		69,633	4,595	74,228	61,818
Fund balances at the end of year		<u>72,427</u>	<u>5,245</u>	<u>77,672</u>	<u>74,228</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing operations.

The notes on pages 12 to 17 form part of these financial statements.

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

BALANCE SHEET
Company Number:07492091
As at 31 May 2021

		2021		2020	
	Note	£	£	£	£
Fixed assets					
Fixtures & fittings	8		8,885		14,187
Heritage assets	8		<u>576</u>		<u>576</u>
			9,461		14,763
Current assets					
Debtors	9	3,812		3,185	
Cash at bank and in hand			69,176		59,807
			<u>72,988</u>		<u>62,992</u>
Creditors: amounts falling due within one year	10		<u>(4,777)</u>		<u>(3,527)</u>
Net current assets			<u>68,211</u>		<u>59,465</u>
Total assets less liabilities			<u>77,672</u>		<u>74,228</u>
Reserves					
Unrestricted funds					
General	11	60,791		56,447	
Designated	11		11,636		13,186
			<u>72,427</u>		<u>69,633</u>
Restricted funds	12		5,245		4,595
Total funds			<u>77,672</u>		<u>74,228</u>

The directors' statements required by Section 475 (2) and (3) are shown on the following page 11 which forms part of this Balance Sheet.

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

Balance Sheet (continued)
As at 31 May 2021

In approving these financial statements as trustees of the company we hereby confirm:

a) that for the year ended 31 May 2021 the company was entitled to the exemption conferred in Section 477 of the Companies Act 2006:

b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 May 2021 and

c) the trustees acknowledge their responsibilities for:

1) ensuring that the company keeps accounting records which comply with Section 386 and 387, and

2) preparing financial statements which give a true and fair view of the state of the affairs of the company as at the end of the financial period and of its profit or loss for the period ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with FRS 102 and the Charities SORP (FRS 102).

The financial statements were approved by the Board on and signed on its behalf by:

S J Sutor
Chair



A W Walker
Director



THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
for the operating year ended 31 May 2021

1 Statutory Information

The company is registered in England & Wales and is limited by guarantee and does not have a share capital. Charity Commission Registration Number is 1140138

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while he is a member, or within one year after he ceases to be a member, for payment of the debts and liabilities of the company contracted before he ceases to be a member, and the costs, charges, and expenses of winding up, and for the adjustment of the rights of the contributories among themselves such amount as may be required, not exceeding £1.

2 Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements.

Basis of preparation

The financial statements of the charitable company, which is a public benefit entity under FRS 102 have been prepared in accordance with the Charities SORP (FRS102) 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 2019),Financial Reporting Standard 102 `The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

These financial statements have been prepared under the historical cost convention.

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

Under the Charities SORP 2015 (FRS 102), there is no requirement for the charitable company to prepare a cash flow statement on the grounds that it is not a large Charity.

Restricted funds

Restricted funds represent grants and donations which are subject to restrictions on their expenditure imposed by the donor through the terms of an appeal.

Unrestricted funds and designated funds

Unrestricted funds represent funds that are expendable at the discretion of the Board in the furtherance of the objects of the Charity. Such funds may be held to finance both working capital and capital investment. Designated funds are those funds which are unrestricted in nature, but which have been designated by the Board to be used in a particular manner.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charitable company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the operating year ended 31 May 2021

- Voluntary income by way of grants (including government grants in relation to Covid 19), donations and gifts is included in full in the Statement of Financial Activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charitable company are recognised when it becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the Charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts in line with the SORP (FRS 102).

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred.

Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charitable company and include audit fees and costs linked to the strategic management of the charitable company.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity comprise both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

VAT

The Charity is not registered for Value Added Tax.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and equipment - 20% straight line

Heritage Assets

Heritage collection assets held by the Charitable Company are capitalised in the balance sheet unless reliable information about cost is unavailable or where there would be significant costs involved in obtaining a valuation. Items purchased during the year are shown at note 8 to the accounts and the charitable company maintains a register of all acquisitions. Heritage Collection assets are not depreciated since their long life and high residual values, supported by the conservation activities of the charitable company, mean that any depreciation would be immaterial. It is the view of the Board that the cost of obtaining a valuation of items already held or donated during the year is likely to be significant and would outweigh the benefits of undertaking such an exercise and, in consequence, these items are not capitalised.

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the operating year ended 31 May 2021

Financial Instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the Charity becomes party to contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts where there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial instruments

Basic financial instruments are initially recognised at transaction price and subsequently carried at amortised cost using the effective interest method.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

3 Trustees Remuneration and other benefits.

The trustees did not receive any remuneration or any benefit during the year, nor were any expenses reimbursed. (2020 Nil)

The Charity did not undertake any transaction in which a trustee or connected person had a material interest.

4 Donations Legacies & Gifts

Consist of;	2021		2020	
	£ Restricted	£ Unrestricted	£ Restricted	£ Unrestricted
Donations	800	510	10,082	4,378
Gift Aid	-	~	-	1,687
	<u>800</u>	<u>510</u>	<u>10,082</u>	<u>6,065</u>

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the operating year ended 31 May 2021

5 Income from Charitable Activities

	2021 £	2020 £
Charges to Masonic Orders and other users of the Charity's premises	12,780	26,633
Local Government Grants	14,500	~
Masonic Grants	<u>1,500</u>	<u>2,500</u>
	<u>28,780</u>	<u>29,133</u>

6 Charitable Activities

These costs relate to the upkeep, maintenance and running expenses of the Charity's premises together with donations and grants made.

Charitable activities expenditure

	2021 £	2020 £
Donations to Charitable institutions	1,900	9,570
Light and heat	2,816	5,338
Rates and water	2,406	2,972
Telephone	675	701
Printing and stationery	~	185
Insurance	1,939	1,900
Cleaning	166	3,343
Repairs and renewals	10,438	4,069
Depreciation	5,302	4,772
Examination fee	660	698
Sundry expenses	<u>350</u>	<u>88</u>
	<u>26,652</u>	<u>33,636</u>

Donations consist of;

	£	£
Grants of £500 and below to 5 Charities (2020 30)	1,900	6,000
Masonic Charitable Foundation	~	2,560
Birmingham Children's Hospital	~	1,010
	<u>1,900</u>	<u>9,570</u>

Further details concerning donations to institutions can be found in the Trustees Report on page 5.

7 Average number of employees

The average number of employees during the year was Nil (2020 Nil).

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the operating year ended 31 May 2021

8	Tangible Fixed Assets			
		Fixtures & Fittings	Heritage Assets	Total
	Cost	£	£	£
	At 31 May 2020	36,777	576	37,353
	At 31 May 2021	<u>36,777</u>	<u>576</u>	<u>37,353</u>
	Depreciation			
	At 31 May 2020	22,590	-	22,590
	Provided for year	<u>5,302</u>	<u>-</u>	<u>5,302</u>
	At 31 May 2021	<u>27,892</u>	<u>-</u>	<u>27,892</u>
	Net book value at 31 May 2021	<u>8,885</u>	<u>576</u>	<u>9,461</u>
	Net book value at 31 May 2020	<u>14,187</u>	<u>576</u>	<u>14,763</u>

The cost of the Heritage Assets has not changed over the last five years.

9	Debtors	2021	2020
		£	£
	User charges receivable	3,812	~
	Donations	<u>~</u>	<u>3,185</u>
		<u>3,812</u>	<u>3,185</u>
10	Creditors	£	£
	Examination fee	700	700
	Sundry accruals and deferred income	<u>4,077</u>	<u>2,827</u>
		<u>4,777</u>	<u>3,527</u>

Deferred income of £253 relates to income received during the current year relating to future periods (2020 £535).

11	Movement in Funds					
		Balance at	Incoming Resources	Resources expended	Transfers	Balance at
		31 May 2020				31 May 2021
		£	£	£	£	£
	Designated funds					
	Contingency Fund	10,000	-	-	-	10,000
	Donations Fund	3,186	200	(1,750)	-	1,636
	General funds	56,447	29,096	(24,752)	-	60,791
	Restricted funds	4,595	800	(150)	-	5,245
		<u>74,228</u>	<u>30,096</u>	<u>(26,652)</u>	<u>-</u>	<u>77,672</u>

THE REDDITCH MASONIC CHARITY
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the operating year ended 31 May 2021

Comparatives for movement in funds

	Balance at 31 May 2019 £	Incoming Resources £	Resources expended £	Transfers £	Balance at 31 May 2020 £
Designated funds					
Contingency fund	10,000	-	-	-	10,000
Donations fund	1,868	2,418	(1,100)	-	3,186
General funds	46,967	33,546	(24,066)	-	56,447
Restricted funds	2,983	10,082	(8,470)	-	4,595
	<u>61,818</u>	<u>46,046</u>	<u>(33,636)</u>	<u>-</u>	<u>74,228</u>

The purpose of the Designated funds is noted in the Trustees report.

12 Restricted Funds

Restricted funds relate to donation income collected from members of Masonic Orders for the specific purpose of funding donations by the Charity to specific institutions. As no single collection is significant in the context of these accounts, no further analysis is given.

13 Analysis of net assets between funds

Fund balances at 31 May 2021

	<u>Unrestricted</u> £	<u>Restricted</u> £	<u>Total</u> £
Tangible fixed assets	9,461	-	9,461
Cash at bank	63,931	5,245	69,176
Debtors	3,812	-	3,812
Creditors	<u>(4,777)</u>	<u>-</u>	<u>(4,777)</u>
	<u>72,427</u>	<u>5,245</u>	<u>77,672</u>

14 Operating lease

On 24 November 2011 the Charity entered into a 5-year lease of premises at Easemore Road, Redditch for which it pays a peppercorn rent. This lease was extended between the parties until the 23 May 2018. The Charity continues to occupy the premises as "holdover tenant" pending discussions and agreement for a new tenancy which have been held up because of a proposed change in ownership of the building and Covid-19.

15 Capital commitments

There were no capital commitments at the year end.

16 Related Parties

All the Director Trustees are members of one or more Masonic Orders which pay user charges to the charitable company for the use of the premises leased by it.

