

# THE MOOSE INTERNATIONAL WELFARE SERVICE FUND

England & Wales · Charity number 1153351

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2013-08-12

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

## Contact

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**Address** The Lighthouse Suite  
Manor House  
Manor Road  
Burnham-on-Sea  
Somerset  
TA8 2AS

**Phone** 01934842112

**Email** [admin@mooseintl.org.uk](mailto:admin@mooseintl.org.uk)

**Website** [www.mooseintluk.org](http://www.mooseintluk.org)

## Activities

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**Objects:** THE OBJECTS OF THE CIO ARE FOR THE PUBLIC BENEFIT:(1) THE RELIEF OF NEED AND FINANCIAL HARDSHIP ARISING FROM YOUTH,OLD AGE,SICKNESS,INFIRMITY OR DISABILITY AMONGST MEMBERS OF THE GRAND LODGE OF GREAT BRITAIN LOYAL ORDER OF MOOSE(THE"ORDER")OR THEIR FAMILIES OR SUCH OTHER PERSONS AS THE TRUSTEES SHALL DETERMINE;(2)THE PROMOTION IN CASES OF FINANCIAL HARDSHIP OF THE EDUCATION OF CHILDREN OF MEMBERS OF THE ORDER OR SUCH OTHER PERSONS AS THE TRUSTEES SHALL DETERMINE BY THE AWARD OF BURSARIES OR GRANTS.

**Activities:** The Charitable Trusts are set out in the Foundation Constitution, and its objects are to provide charitable donations to the funds of the Order and to outside charities as determined by the Charity Trustees. These objects have been achieved by the making of charity dispositions and providing benefits for widows, widowers and others entitled under the terms of the Foundation Constitution.

## Classification

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- **How:** Makes Grants To Individuals
- **What:** Education/training, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities

## Geography

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- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£150,186	£119,114	-	-
2023-12-31	£304,652	£104,084	-	-
2022-12-31	£302,221	£117,786	-	-
2021-12-31	£81,396	£65,520	-	-
2020-12-31	£84,173	£99,329	-	-

## Trustees

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Name	Role	Appointed
Alan George Harries		2014-09-23
Keith Jenkins		2015-06-18
MARY ELLEN DUNNE		2013-08-08

**THE MOOSE INTERNATIONAL WELFARE SERVICE FUND**

England & Wales - Charity number 1153351

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# Accounts

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**The Moose International Welfare Service Fund (“the CIO”)**

**Report of the Charity Trustees and Financial Statements**

**For the Year Ended**

**31 December 2024**

**Brooking Ruse  
Chartered Accountants  
2 Stafford Place  
Weston-super-Mare  
Somerset, BS23 2QZ**

# The Moose International Welfare Service Fund (“the CIO”)

## Report and Financial Statements for the Year Ended 31 December 2024

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**Report of the Charity Trustees and Financial Statements**

**For the Year Ended 31 December 2024**

**Charity Information**

<b>Trustees</b>	A G Harries (Chairman) M E Dunne K Jenkins
<b>Secretary</b>	M E Dunne
<b>Central Office</b>	The Lighthouse Suite Manor House Manor Road Burnham-on-Sea Somerset TA8 2AS
<b>Auditors</b>	Brooking, Ruse & Co Limited Chartered Accountants 2 Stafford Place Weston-super-Mare Somerset BS23 2QZ

**Statement of Responsibilities of the Charity Trustees**

**Year Ended 31 December 2024**

The Charity Trustees are required by law to produce Financial Statements of the CIO every year which give a true and fair view of the state of affairs of the CIO at the end of the year and the results for the year then ended.

In preparing these Financial Statements the Charity Trustees are required to select suitable accounting policies and then to apply them on a consistent basis, making judgements and estimates which are prudent and reasonable. The Charity Trustees must also prepare the Financial Statements on a going concern basis unless it is inappropriate to presume the CIO will cease to function.

The Charity Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the CIO and which will enable them to ensure that the Financial Statements comply with the Charities Statement of Recommended Practice and any amendments thereto.

The Charity Trustees confirm they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission.

The Charity Trustees are responsible for safeguarding the assets of the CIO and hence must take all reasonable steps for the prevention and detection of fraud and other irregularities.

The Charity Trustees confirm that they have complied with these requirements.

Registered Office:  
The Lighthouse Suite  
Manor House  
Manor Road  
Burnham-on-Sea  
Somerset  
TA8 2AS

Signed by the Secretary on behalf of the Charity Trustees

.....  
**M E Dunne - Secretary**

11 June 2025

**The Moose International Welfare Service Fund ("the CIO")**

I report on the accounts of the CIO for the year ended 31 December 2024 as set out on pages 4 to 8.

**Respective responsibilities of trustees and examiner**

The Charity Trustees are responsible for the preparation of the accounts. The Charity Trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination only is needed.

It is my responsibility to:

- Examine the accounts under Section 145(1) of the 2011 Act
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the 2011 Act, and
- To state whether any particular matters have come to my attention.

**Basis of the Independent Examiner's statement**

My examination was carried out in accordance with the General Directions normally given by the Charity Commission. An examination includes a review of the accounting records kept by the CIO and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the explanations of the Charity Trustees concerning any such matters. The procedures undertaken do not provide all the evidence which would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the Report is limited to those matters set out in the statement below.

**Independent Examiner's statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the 2011 Act and
- to prepare Accounts which accord with the accounting records and which comply with accounting requirements of the 2011 Act

have not been met; or

2. to which in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Robert D Orr FCA  
Brooking Ruse & Co Ltd  
2 Stafford Place  
Weston-super-Mare  
Somerset, BS23 2QZ

11 June 2025

**Report of the Charity Trustees for the Year Ended 31 December 2024**

The Charity Trustees present their Report and Financial Statements for the year ended 31 December 2024.

The Charity's registered number is 1153351.

**Charity Trustees**

The Charity Trustees have served throughout the year. The appointment of Charity Trustees is governed by the Foundation Constitution of the CIO. The day to day management of the CIO is overseen by the Secretary. All decisions are made by the Board of Trustees.

**Investment Powers**

The Foundation Constitution authorises the Charity Trustees to make and hold investments using the general funds of the CIO. The policy for investment is to ensure risk free capital growth whilst protecting income to cover the needs for the income in the funds.

**Constitution, Objects and Policies**

The Charitable Trusts are set out in the Foundation Constitution, and its objects are to provide charitable donations to the funds of the Order and to outside charities as determined by the Charity Trustees. These objects have been achieved by the making of charity dispositions and providing benefits for widows, widowers and others entitled under the terms of the Foundation Constitution.

**Development, Activities and Achievements**

The Charity Trustees consider that the performance of the CIO this year has been satisfactory in the economic climate of the country.

**Public Benefit Statement**

The objects of the CIO are for the public benefit: (1) the relief of need and financial hardship arising from youth, old age, sickness, infirmity or disability amongst members of the Grand Lodge of Great Britain Loyal Order of Moose ("the Order") or their families or such other personal as the Trustees shall determine; (2) the promotion in cases of financial hardship of the education of children of members of the Order or such other persons as the Trustees shall determine by the award of bursaries or grants.

**Financial Review**

The General Fund received income from various sources which, in total, amounted to £123,890. The dividends and interest income received by the Philanthropic Fund during the year was £26,296 bringing total income for the year ended 31 December 2024 to £150,186. After deducting the expenses of £115,827 the General Fund has a surplus for the year of £8,063. Adding this to the Philanthropic surplus, there is an overall surplus of £31,072. The CIO has seen an increase in the portfolio market values during the year which is in line with the stock market generally. The CIO remains in a secure financial position enabling the organisation to continue to provide funds in line with the constitution.

**Approval**

This report was approved by the Charity Trustees on 11 June 2025 and signed on their behalf.

.....  
**M E Dunne - Secretary**

## Charitable Funds Balance Sheet as at 31 December 2024

	Note	2024		2023
		£	£	£
<b>Fixed Assets</b>	2			
The Meadow		26,820		26,820
Elmhurst		13,833		13,833
Mooseheart land		1,215		1,215
		<hr/>		<hr/>
			41,868	41,868
<b>Investments at Market Value</b>	3		2,547,413	2,534,597
<b>Current Assets</b>				
Cash at bank		458,300		380,842
Rathbones – dividends due		-		3,717
Due from Taunton Lodge		15,767		10,767
Due from 50/50		1,437		1,661
		<hr/>		<hr/>
		475,504		396,987
<b>Current Liabilities</b>				
Due to 'the Order'		70,419		34,299
		<hr/>		<hr/>
			405,085	362,688
			<hr/>	<hr/>
			2,994,366	2,939,153
			<hr/>	<hr/>
<b>Represented by</b>				
Funds	4		2,994,366	2,939,153
			<hr/>	<hr/>

The financial statements were approved by the Charity Trustees and were signed on their behalf by:

.....  
**A G Harries - Chairman**

11 June 2025

**Notes to the Accounts for the Year Ended 31 December 2024****1. Basis of Preparation of Accounts**

The financial statements have been prepared under the historical cost convention. They have also been prepared in accordance with applicable Financial Reporting Standards for Smaller Entities Accounting and Reporting by Charities Statement of Recommended Practice 2005 and in accordance with the Charities Act 2011.

There are no debtors or creditors at the year end, all accounts being settled within the accounting period.

Incoming receipts represent total monies received from activities.

All fixed assets are shown at cost.

Stocks are valued at suppliers cost.

Investments are included at cost and the current market value provided by independent stockbrokers is shown in these notes.

**2. Fixed Assets**

	<b>Cost</b>	<b>Balance</b>
	<b>01/01/2024</b>	<b>31/12/2024</b>
	<b>£</b>	<b>£</b>
The Meadow, Knapps Drive	26,820	26,820
Elmhurst, Woodborough Road	13,833	13,833
Mooseheart, Winscombe: Freehold land	1,215	1,215
	<u>41,868</u>	<u>41,868</u>

The insured value of the freehold buildings is as follows:

The Meadow, Knapps Drive	428,343
Elmhurst, Woodborough Road	587,491
	<u>1,015,834</u>

## Notes to the Accounts for the Year Ended 31 December 2024

## 3. Investments

<b>Philanthropic Fund</b>	<b>Portfolio</b>	<b>Capital</b>	<b>Total</b>	<b>Historical</b>
	<b>£</b>	<b>Account</b>	<b>£</b>	<b>Cost</b>
		<b>£</b>		<b>£</b>
As at 1 January 2024	787,206	4,764	791,969	679,235
Additions	66,726	(66,726)	-	
Disposals	(81,137)	81,137	-	
Redemptions/equalisations	-	90	90	
Stockbroker fees	-	(3,287)	(3,287)	
Gains/losses on portfolio	(2,005)	-	(2,005)	
	<u>770,790</u>	<u>15,978</u>	<u>786,767</u>	<u>654,626</u>
<b>General Fund</b>	<b>Portfolio</b>	<b>Capital</b>	<b>Total</b>	<b>Historical</b>
	<b>£</b>	<b>Account</b>	<b>£</b>	<b>Cost</b>
		<b>£</b>		<b>£</b>
As at 1 January 2024	1,732,976	9,652	1,742,628	1,420,154
Additions	105,453	(105,453)	-	
Disposals	(110,142)	110,142	-	
Redemptions/Equalisations	-	107	107	
Stockbroker fees	-	(8,235)	(8,235)	
Gains/losses on portfolio	26,146	-	26,146	
	<u>1,754,432</u>	<u>6,213</u>	<u>1,760,646</u>	<u>1,421,062</u>
<b>Total Funds</b>				
<b>As at 31 December 2024</b>	<u>2,525,222</u>	<u>22,191</u>	<u>2,547,413</u>	<u>2,075,688</u>
<b>As at 31<sup>st</sup> December 2023</b>	<u>2,520,181</u>	<u>14,416</u>	<u>2,534,597</u>	<u>2,099,389</u>

## 4. Fund Balances

	<b>£</b>
Philanthropic Fund	1,138,053
General Fund	1,856,313
Funds at 31 December 2024	<u>2,994,366</u>

## 5. Charity Trustees Pensions and Remuneration

No Charity Trustee receives an annual pension or other remuneration.

Notes to the Accounts for the Year Ended 31 December 2024

**6. Total Staff Costs**

Total staff salaries and wages allocated to the charitable funds amounted to £6,869 (2023: £4,825) for one member of staff during part of the year. This includes pension contributions for one staff member.

**7. Related Party Transactions**

Moose International in Great Britain (“the Order”) pays the overhead costs for both the Order and the CIO. These costs are monitored on a monthly basis and periodically a proportion is charged to the CIO as the Charity’s contribution towards the costs. As at 31 December 2024 the amount due from the CIO to the Order was £70,419 as disclosed on the Balance Sheet.

**8. Trustee Expenses**

The travel and subsistence costs incurred by the three Trustees in relation to their duties to the CIO amount to £10,267 (2023: £8,844) during the year under review. This is included within administration costs on the Statement of Financial Activities.

## Charitable Funds Statement of Financial Activities for the

## Year Ended 31 December 2024

Unrestricted Funds	Phil	General Fund	2024 Total	2023 Total
	£	£	£	£
<b>Incoming Resources</b>				
Rents		13,700	13,700	13,700
Donations		56,652	56,652	208,469
Dividends & interest	26,296	53,538	79,834	82,483
	<u>26,296</u>	<u>123,890</u>	<u>150,186</u>	<u>304,652</u>
<b>Outgoings</b>				
Let property expenses		33,799	33,799	10,850
Wages & salary costs		6,869	6,869	4,825
Administration costs		11,835	11,835	10,261
Donations and grants		32,284	32,284	54,465
Presents and holidays		13,935	13,935	4,035
Magazines for widows		1,198	1,198	678
Rent and room hire		1,973	1,973	3,282
Accountancy		3,191	3,191	3,146
Stockbrokers	3,287	8,235	11,522	10,832
Insurances		2,508	2,508	1,710
	<u>3,287</u>	<u>115,827</u>	<u>119,114</u>	<u>104,084</u>
Net incoming/(outgoing) resources	23,009	8,063	31,072	200,568
Gains/losses on investment portfolios	(2,005)	26,146	24,141	74,921
Total funds at 1 January 2024	1,117,049	1,822,104	2,939,153	2,663,664
Total funds at 31 December 2024	<u>1,138,053</u>	<u>1,856,313</u>	<u>2,994,366</u>	<u>2,939,153</u>

**THE MOOSE INTERNATIONAL WELFARE SERVICE FUND**

England & Wales - Charity number 1153351

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# Accounts

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**The Moose International Welfare Service Fund (“the CIO”)**

**Report of the Charity Trustees and Financial Statements**

**For the Year Ended**

**31 December 2023**

**Brooking Ruse  
Chartered Accountants  
2 Stafford Place  
Weston-super-Mare  
Somerset, BS23 2QZ**

**The Moose International Welfare Service Fund (“the CIO”)**

**Report and Financial Statements for the Year Ended 31 December 2023**

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Report of the Charity Trustees and Financial Statements

For the Year Ended 31 December 2023

Charity Information

<b>Trustees</b>	A G Harries (Chairman) M E Dunne K Jenkins
<b>Secretary</b>	M E Dunne
<b>Central Office</b>	The Lighthouse Suite Manor House Manor Road Burnham-on-Sea Somerset TA8 2AS
<b>Auditors</b>	Brooking, Ruse & Co Limited Chartered Accountants 2 Stafford Place Weston-super-Mare Somerset BS23 2QZ

**Statement of Responsibilities of the Charity Trustees**

**Year Ended 31 December 2023**

The Charity Trustees are required by law to produce Financial Statements of the CIO every year which give a true and fair view of the state of affairs of the CIO at the end of the year and the results for the year then ended.

In preparing these Financial Statements the Charity Trustees are required to select suitable accounting policies and then to apply them on a consistent basis, making judgements and estimates which are prudent and reasonable. The Charity Trustees must also prepare the Financial Statements on a going concern basis unless it is inappropriate to presume the CIO will cease to function.

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The Charity Trustees confirm they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission.

The Charity Trustees are responsible for safeguarding the assets of the CIO and hence must take all reasonable steps for the prevention and detection of fraud and other irregularities.

The Charity Trustees confirm that they have complied with these requirements.

Registered Office:  
The Lighthouse Suite  
Manor House  
Manor Road  
Burnham-on-Sea  
Somerset  
TA8 2AS

Signed by the Secretary on behalf of the Charity Trustees

.....  
***M E Dunne - Secretary***

**The Moose International Welfare Service Fund ("the CIO")**

I report on the accounts of the CIO for the year ended 31 December 2023 as set out on pages 4 to 8.

**Respective responsibilities of trustees and examiner**

The Charity Trustees are responsible for the preparation of the accounts. The Charity Trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination only is needed.

It is my responsibility to:

- Examine the accounts under Section 145(1) of the 2011 Act
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the 2011 Act, and
- To state whether any particular matters have come to my attention.

**Basis of the Independent Examiner's statement**

My examination was carried out in accordance with the General Directions normally given by the Charity Commission. An examination includes a review of the accounting records kept by the CIO and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the explanations of the Charity Trustees concerning any such matters. The procedures undertaken do not provide all the evidence which would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the Report is limited to those matters set out in the statement below.

**Independent Examiner's statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the 2011 Act and
- to prepare Accounts which accord with the accounting records and which comply with accounting requirements of the 2011 Act

have not been met; or

2. to which in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Robert D Orr ACA  
Brooking Ruse & Co Ltd  
2 Stafford Place  
Weston-super-Mare  
Somerset, BS23 2QZ

**Report of the Charity Trustees for the Year Ended 31 December 2023**

The Charity Trustees present their Report and Financial Statements for the year ended 31 December 2023.

The Charity's registered number is 1153351.

**Charity Trustees**

The Charity Trustees have served throughout the year. The appointment of Charity Trustees is governed by the Foundation Constitution of the CIO. The day to day management of the CIO is overseen by the Secretary. All decisions are made by the Board of Trustees.

**Investment Powers**

The Foundation Constitution authorises the Charity Trustees to make and hold investments using the general funds of the CIO. The policy for investment is to ensure risk free capital growth whilst protecting income to cover the needs for the income in the funds.

**Constitution, Objects and Policies**

The Charitable Trusts are set out in the Foundation Constitution, and its objects are to provide charitable donations to the funds of the Order and to outside charities as determined by the Charity Trustees. These objects have been achieved by the making of charity dispositions and providing benefits for widows, widowers and others entitled under the terms of the Foundation Constitution.

**Development, Activities and Achievements**

The Charity Trustees consider that the performance of the CIO this year has been satisfactory in the economic climate of the country.

**Public Benefit Statement**

The objects of the CIO are for the public benefit: (1) the relief of need and financial hardship arising from youth, old age, sickness, infirmity or disability amongst members of the Grand Lodge of Great Britain Loyal Order of Moose ("the Order") or their families or such other personal as the Trustees shall determine; (2) the promotion in cases of financial hardship of the education of children of members of the Order or such other persons as the Trustees shall determine by the award of bursaries or grants.

**Financial Review**

The General Fund received income from various sources which, in total, amounted to £275,456. This includes a donation from the Order of £200,000 which was, in the main, from the proceeds of sale of Exmouth Lodge. The dividends and interest income received by the Philanthropic Fund during the year was £29,196 bringing total income for the year ended 31 December 2023 to £304,652. After deducting the expenses of £100,833 the General Fund has a surplus for the year of £174,623. Adding this to the Philanthropic surplus, there is an overall surplus of £200,568. The CIO has seen an increase in the portfolio market values during the year which is in line with the stock market generally. The CIO remains in a secure financial position enabling the organisation to continue to provide funds in line with the constitution.

**Approval**

This report was approved by the Charity Trustees on

and signed on their behalf.

.....  
**M E Dunne - Secretary**

## Charitable Funds Balance Sheet as at 31 December 2023

	Note	2023		2022
		£	£	£
<b>Fixed Assets</b>	2			
The Meadow		26,820		26,820
Elmhurst		13,833		13,833
Mooseheart land		1,215		1,215
		<hr/>		<hr/>
			41,868	41,868
<b>Investments at Market Value</b>	3		2,534,597	2,269,419
<b>Current Assets</b>				
Cash at bank		380,842		334,546
Rathbones – dividends due		3,717		2,714
Due from 'The Order'		-		2,781
Due from Taunton Lodge		10,767		10,767
Due from 50/50		1,661		1,569
		<hr/>		<hr/>
		396,987		352,377
<b>Current Liabilities</b>				
Due to 'the Order'		34,299		-
		<hr/>		<hr/>
			362,688	352,377
			<hr/>	<hr/>
			2,939,153	2,663,664
			<hr/>	<hr/>
<b>Represented by</b>				
Funds	4		2,939,153	2,663,664
			<hr/>	<hr/>

The financial statements were approved by the Charity Trustees and were signed on their behalf by:

.....  
**A G Harries - Chairman**

**Notes to the Accounts for the Year Ended 31 December 2023****1. Basis of Preparation of Accounts**

The financial statements have been prepared under the historical cost convention. They have also been prepared in accordance with applicable Financial Reporting Standards for Smaller Entities Accounting and Reporting by Charities Statement of Recommended Practice 2005 and in accordance with the Charities Act 2011.

There are no debtors or creditors at the year end, all accounts being settled within the accounting period.

Incoming receipts represent total monies received from activities.

All fixed assets are shown at cost.

Stocks are valued at suppliers cost.

Investments are included at cost and the current market value provided by independent stockbrokers is shown in these notes.

**2. Fixed Assets**

	<b>Cost</b>	<b>Balance</b>
	<b>01/01/2023</b>	<b>31/12/2023</b>
	<b>£</b>	<b>£</b>
The Meadow, Knapps Drive	26,820	26,820
Elmhurst, Woodborough Road	13,833	13,833
Mooseheart, Winscombe: Freehold land	1,215	1,215
	<hr/>	<hr/>
	41,868	41,868
	<hr/> <hr/>	<hr/> <hr/>

The insured value of the freehold buildings is as follows:

The Meadow, Knapps Drive	428,343
Elmhurst, Woodborough Road	587,491
	<hr/>
	1,015,834
	<hr/> <hr/>

## Notes to the Accounts for the Year Ended 31 December 2023

## 3. Investments

<b>Philanthropic Fund</b>	<b>Portfolio</b>	<b>Capital</b>	<b>Total</b>	<b>Historical</b>
	<b>£</b>	<b>Account</b>	<b>£</b>	<b>Cost</b>
		<b>£</b>		<b>£</b>
As at 1 January 2023	770,233	19,437	789,670	611,036
Additions	167,878	(167,878)	-	-
Disposals	(156,445)	156,445	-	-
Redemptions/equalisations	-	11	11	-
Stockbroker fees	-	( 3,251)	( 3,251)	-
Gains/losses on portfolio	5,540	-	5,540	-
	<u>787,206</u>	<u>4,764</u>	<u>791,970</u>	<u>619,235</u>
<b>General Fund</b>	<b>Portfolio</b>	<b>Capital</b>	<b>Total</b>	<b>Historical</b>
	<b>£</b>	<b>Account</b>	<b>£</b>	<b>Cost</b>
		<b>£</b>		<b>£</b>
As at 1 January 2023	1,399,362	80,387	1,479,749	1,175,383
Investment	-	200,000	200,000	-
Additions	478,635	(478,635)	-	-
Disposals	(214,403)	214,403	-	-
Redemptions/Equalisations	-	1,078	1,078	-
Stockbroker fees	-	( 7,581)	( 7,581)	-
Gains/losses on portfolio	69,381	-	69,381	-
	<u>1,732,975</u>	<u>9,652</u>	<u>1,742,627</u>	<u>1,420,154</u>
<b>Total Funds</b>				
<b>As at 31 December 2023</b>	<u>2,520,181</u>	<u>14,416</u>	<u>2,534,597</u>	<u>2,099,389</u>
<b>As at 31<sup>st</sup> December 2022</b>	<u>2,169,595</u>	<u>99,824</u>	<u>2,269,419</u>	<u>1,767,419</u>

## 4. Fund Balances

Philanthropic Fund	1,117,049
General Fund	1,822,104
Funds at 31 December 2023	<u>2,939,153</u>

## 5. Charity Trustees Pensions and Remuneration

No Charity Trustee receives an annual pension or other remuneration.

**Notes to the Accounts for the Year Ended 31 December 2023**

**6. Total Staff Costs**

Total staff salaries and wages allocated to the charitable funds amounted to £4,825 (2022: £5,025) for one member of staff during part of the year. This includes pension contributions for one staff member.

**7. Related Party Transactions**

Moose International in Great Britain (“the Order”) pays the overhead costs for both the Order and the CIO. These costs are monitored on a monthly basis and periodically a proportion is charged to the CIO as the Charity’s contribution towards the costs. As at 31 December 2023 the amount due from the CIO to the Order was £34,299 as disclosed on the Balance Sheet.

**8. Trustee Expenses**

The travel and subsistence costs incurred by the three Trustees in relation to their duties to the CIO amount to £8,844 (2022: £11,504) during the year under review. This is included within administration costs on the Statement of Financial Activities.

## Charitable Funds Statement of Financial Activities for the

Year Ended 31 December 2023

Unrestricted Funds	Phil	General Fund	2023 Total	2022 Total
Incoming Resources	£	£	£	£
Rents		13,700	13,700	13,700
Donations		208,469	208,469	216,957
Dividends & interest	29,196	53,287	82,483	71,564
	<u>29,196</u>	<u>275,456</u>	<u>304,652</u>	<u>302,221</u>
<b>Outgoings</b>				
Let property expenses		10,850	10,850	8,151
Wages & salary costs		4,825	4,825	5,025
Administration costs		10,261	10,261	13,241
Donations and grants		54,465	54,465	70,836
Presents and holidays		4,035	4,035	1,620
Magazines for widows		678	678	521
Rent and room hire		3,282	3,282	2,540
Accountancy		3,146	3,146	3,042
Stockbrokers	3,251	7,581	10,832	10,813
Insurances		1,710	1,710	1,997
	<u>3,251</u>	<u>100,833</u>	<u>104,084</u>	<u>117,786</u>
Net incoming/(outgoing) resources	25,945	174,623	200,568	184,435
Gains/losses on investment portfolios	5,540	69,381	74,921	(220,040)
Total funds at 1 January 2023	1,085,564	1,578,100	2,663,664	2,699,269
Total funds at 31 December 2023	<u>1,117,049</u>	<u>1,822,104</u>	<u>2,939,153</u>	<u>2,663,664</u>

**THE MOOSE INTERNATIONAL WELFARE SERVICE FUND**

England & Wales - Charity number 1153351

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# Accounts

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**The Moose International Welfare Service Fund (“the CIO”)**

**Report of the Charity Trustees and Financial Statements**

**For the Year Ended**

**31 December 2022**

**Brooking Ruse  
Chartered Accountants  
2 Stafford Place  
Weston-super-Mare  
Somerset, BS23 2QZ**

**The Moose International Welfare Service Fund (“the CIO”)**

**Report and Financial Statements for the Year Ended 31 December 2022**

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**Report of the Charity Trustees and Financial Statements**

**For the Year Ended 31 December 2022**

**Charity Information**

<b>Trustees</b>	A G Harries (Chairman) M E Dunne K Jenkins
<b>Secretary</b>	M E Dunne
<b>Central Office</b>	The Lighthouse Suite Manor House Manor Road Burnham-on-Sea Somerset TA8 2AS
<b>Auditors</b>	Brooking, Ruse & Co Limited Chartered Accountants 2 Stafford Place Weston-super-Mare Somerset BS23 2QZ

**Statement of Responsibilities of the Charity Trustees**

**Year Ended 31 December 2022**

The Charity Trustees are required by law to produce Financial Statements of the CIO every year which give a true and fair view of the state of affairs of the CIO at the end of the year and the results for the year then ended.

In preparing these Financial Statements the Charity Trustees are required to select suitable accounting policies and then to apply them on a consistent basis, making judgements and estimates which are prudent and reasonable. The Charity Trustees must also prepare the Financial Statements on a going concern basis unless it is inappropriate to presume the CIO will cease to function.

The Charity Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the CIO and which will enable them to ensure that the Financial Statements comply with the Charities Statement of Recommended Practice and any amendments thereto.

The Charity Trustees confirm they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission.

The Charity Trustees are responsible for safeguarding the assets of the CIO and hence must take all reasonable steps for the prevention and detection of fraud and other irregularities.

The Charity Trustees confirm that they have complied with these requirements.

Registered Office:  
The Lighthouse Suite  
Manor House  
Manor Road  
Burnham-on-Sea  
Somerset  
TA8 2AS

Signed by the Secretary on behalf of the Charity Trustees

.....  
***M E Dunne - Secretary***

**The Moose International Welfare Service Fund ("the CIO")**

I report on the accounts of the CIO for the year ended 31 December 2022 as set out on pages 4 to 8.

**Respective responsibilities of trustees and examiner**

The Charity Trustees are responsible for the preparation of the accounts. The Charity Trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination only is needed.

It is my responsibility to:

- Examine the accounts under Section 145(1) of the 2011 Act
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the 2011 Act, and
- To state whether any particular matters have come to my attention.

**Basis of the Independent Examiner's statement**

My examination was carried out in accordance with the General Directions normally given by the Charity Commission. An examination includes a review of the accounting records kept by the CIO and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the explanations of the Charity Trustees concerning any such matters. The procedures undertaken do not provide all the evidence which would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the Report is limited to those matters set out in the statement below.

**Independent Examiner's statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the 2011 Act and
- to prepare Accounts which accord with the accounting records and which comply with accounting requirements of the 2011 Act

have not been met; or

2. to which in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Robert D Orr ACA  
Brooking Ruse & Co Ltd  
2 Stafford Place  
Weston-super-Mare  
Somerset, BS23 2QZ  
EK.gd.09916

**Report of the Charity Trustees for the Year Ended 31 December 2022**

The Charity Trustees present their Report and Financial Statements for the year ended 31 December 2022.

The Charity’s registered number is 1153351.

**Charity Trustees**

The Charity Trustees have served throughout the year. The appointment of Charity Trustees is governed by the Foundation Constitution of the CIO. The day to day management of the CIO is overseen by the Secretary. All decisions are made by the Board of Trustees.

**Investment Powers**

The Foundation Constitution authorises the Charity Trustees to make and hold investments using the general funds of the CIO. The policy for investment is to ensure risk free capital growth whilst protecting income to cover the needs for the income in the funds.

**Constitution, Objects and Policies**

The Charitable Trusts are set out in the Foundation Constitution, and its objects are to provide charitable donations to the funds of the Order and to outside charities as determined by the Charity Trustees. These objects have been achieved by the making of charity dispositions and providing benefits for widows, widowers and others entitled under the terms of the Foundation Constitution.

**Development, Activities and Achievements**

The Charity Trustees consider that the performance of the CIO this year has been satisfactory in the economic climate of the country.

**Public Benefit Statement**

The objects of the CIO are for the public benefit: (1) the relief of need and financial hardship arising from youth, old age, sickness, infirmity or disability amongst members of the Grand Lodge of Great Britain Loyal Order of Moose (“the Order”) or their families or such other personal as the Trustees shall determine; (2) the promotion in cases of financial hardship of the education of children of members of the Order or such other persons as the Trustees shall determine by the award of bursaries or grants.

**Financial Review**

The General Fund received income from various sources which, in total, amounted to £275,995. This includes the donation of the proceeds of sale of £210,890 from Halesowen Lodge. The dividends and interest income received by the Philanthropic Fund during the year was £26,226 bringing total income for the year ended 31 December 2022 to £302,221. After deducting the expenses of £117,786 the General Fund has a surplus for the year of £161,548. Adding this to the Philanthropic surplus, there is an overall surplus of £184,435. The CIO has seen a decrease in the portfolio market values during the year which is in line with the stock market generally. The CIO remains in a secure financial position enabling the organisation to continue to provide funds in line with the constitution.

**Approval**

This report was approved by the Charity Trustees on 23 October 2023 and signed on their behalf.

.....  
*M E Dunne - Secretary*

**Charitable Funds Balance Sheet as at 31 December 2022**

	Note	2022		2021
		£	£	£
<b>Fixed Assets</b>	2			
The Meadow		26,820		26,820
Elmhurst		13,833		13,833
Mooseheart land		1,215		1,215
		<hr/>	41,868	<hr/> 41,868
<b>Investments at Market Value</b>	3		2,269,419	2,499,184
<b>Current Assets</b>				
Cash at bank		334,546		131,558
Rathbones – dividends due		2,714		481
Due from ‘The Order’		2,781		15,411
Due from Taunton Lodge		10,767		10,767
Due from 50/50		1,569		-
		<hr/>	352,377	<hr/> 158,217
			<hr/>	<hr/>
			2,663,664	2,699,269
			<hr/> <hr/>	<hr/> <hr/>
<b>Represented by</b>				
Funds	4		2,663,664	2,699,269
			<hr/> <hr/>	<hr/> <hr/>

The financial statements were approved by the Charity Trustees and were signed on their behalf by:

.....  
**A G Harries - Chairman**

## Notes to the Accounts for the Year Ended 31 December 2022

**1. Basis of Preparation of Accounts**

The financial statements have been prepared under the historical cost convention. They have also been prepared in accordance with applicable Financial Reporting Standards for Smaller Entities Accounting and Reporting by Charities Statement of Recommended Practice 2005 and in accordance with the Charities Act 2011.

There are no debtors or creditors at the year end, all accounts being settled within the accounting period.

Incoming receipts represent total monies received from activities.

All fixed assets are shown at cost.

Stocks are valued at suppliers cost.

Investments are included at cost and the current market value provided by independent stockbrokers is shown in these notes.

**2. Fixed Assets**

	<b>Cost</b>	<b>Balance</b>
	<b>01/01/2022</b>	<b>31/12/2022</b>
	<b>£</b>	<b>£</b>
The Meadow, Knapps Drive	26,820	26,820
Elmhurst, Woodborough Road	13,833	13,833
Mooseheart, Winscombe: Freehold land	1,215	1,215
	<u>41,868</u>	<u>41,868</u>

The insured value of the freehold buildings is as follows:

The Meadow, Knapps Drive	428,343
Elmhurst, Woodborough Road	587,491
	<u>£ 1,015,834</u>

## Notes to the Accounts for the Year Ended 31 December 2022

## 3. Investments

<b>Philanthropic Fund</b>	<b>Portfolio £</b>	<b>Capital Account £</b>	<b>Total £</b>	<b>Historical Cost £</b>
As at 1 January 2022	817,408	12,438	829,846	612,767
Additions	120,253	(120,253)	-	
Disposals	(129,865)	129,865	-	
Redemptions/equalisations	-	726	726	
Stockbroker fees	-	(3,339)	(3,339)	
Gains/losses on portfolio	(37,563)	-	(37,563)	
	<u>770,233</u>	<u>19,437</u>	<u>789,670</u>	<u>611,036</u>
<b>General Fund</b>	<b>Portfolio £</b>	<b>Capital Account £</b>	<b>Total £</b>	<b>Historical Cost £</b>
As at 1 January 2022	1,635,078	34,260	1,669,338	1,175,466
Additions	191,915	(191,915)	-	
Disposals	(245,154)	245,154	-	
Redemptions/Equalisations	-	362	362	
Stockbroker fees	-	(7,474)	(7,474)	
Gains/losses on portfolio	(182,477)	-	(182,477)	
	<u>1,399,362</u>	<u>80,387</u>	<u>1,479,749</u>	<u>1,156,383</u>
<b>Total Funds</b>				
<b>As at 31 December 2022</b>	<u>2,169,595</u>	<u>99,824</u>	<u>2,269,419</u>	<u>1,767,419</u>
<b>As at 31<sup>st</sup> December 2021</b>	<u>2,452,486</u>	<u>46,698</u>	<u>2,499,184</u>	<u>1,788,233</u>

## 4. Fund Balances

Philanthropic Fund	£	1,085,564
General Fund		1,578,100
		<u>2,663,664</u>
Funds at 31 December 2022		<u>2,663,664</u>

## 5. Charity Trustees Pensions and Remuneration

No Charity Trustee receives an annual pension or other remuneration.

**Notes to the Accounts for the Year Ended 31 December 2022**

**6. Total Staff Costs**

Total staff salaries and wages allocated to the charitable funds amounted to £5,025 (2021: £7,287) for one member of staff during part of the year. This includes pension contributions for one staff member.

**7. Related Party Transactions**

Moose International in Great Britain (“the Order”) pays the overhead costs for both the Order and the CIO. These costs are monitored on a monthly basis and periodically a proportion is charged to the CIO as the Charity’s contribution towards the costs. As at 31 December 2022 the amount due from the Order to the CIO was £2,781 as disclosed on the Balance Sheet.

**8. Trustee Expenses**

The travel and subsistence costs incurred by the four Trustees in relation to their duties to the CIO amount to £11,504 (2021: £7,590) during the year under review. This is included within administration costs on the Statement of Financial Activities.

**Charitable Funds Statement of Financial Activities for the  
Year Ended 31 December 2022**

<b>Unrestricted Funds</b>	<b>Phil</b>	<b>General Fund</b>	<b>2022 Total</b>	<b>2021 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Incoming Resources</b>				
Rents		13,700	13,700	14,170
Donations		216,957	216,957	4,592
Dividends & interest	26,226	45,338	71,564	62,634
	<u>26,226</u>	<u>275,995</u>	<u>302,221</u>	<u>81,396</u>
<b>Outgoings</b>				
Let property expenses		8,151	8,151	14,211
Wages & salary costs		5,025	5,025	7,287
Administration costs		13,241	13,241	8,526
Donations and grants		70,836	70,836	15,424
Presents and holidays		1,620	1,620	1,454
Magazines for widows		521	521	1,065
Rent and room hire		2,540	2,540	2,486
Accountancy		3,042	3,042	2,640
Stockbrokers	3,339	7,474	10,813	10,902
Insurances		1,997	1,997	1,525
	<u>3,339</u>	<u>114,447</u>	<u>117,786</u>	<u>65,520</u>
Net incoming/(outgoing) resources	22,887	161,548	184,435	15,876
Gains/losses on investment portfolios	(37,563)	(182,477)	(220,040)	231,350
Total funds at 1 January 2022	1,100,240	1,599,029	2,699,269	2,452,043
Total funds at 31 December 2022	<u>1,085,564</u>	<u>1,578,100</u>	<u>2,663,664</u>	<u>2,699,269</u>

**THE MOOSE INTERNATIONAL WELFARE SERVICE FUND**

England & Wales - Charity number 1153351

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# Accounts

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**The Moose International Welfare Service Fund (“the CIO”)**

**Report of the Charity Trustees and Financial Statements**

**For the Year Ended**

**31 December 2021**

**Brooking Ruse  
Chartered Accountants  
2 Stafford Place  
Weston-super-Mare  
Somerset, BS23 2QZ**

**The Moose International Welfare Service Fund (“the CIO”)**

**Report and Financial Statements for the Year Ended 31 December 2021**

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**Report of the Charity Trustees and Financial Statements**

**For the Year Ended 31 December 2021**

**Charity Information**

**Trustees**

A G Harries (Chairman)  
M E Dunne  
K Jenkins  
R M L Williams

**Secretary**

R M L Williams (resigned 26 July 2022)  
M E Dunne (appointed 27 July 2022)

**Central Office**

The Lighthouse Suite  
Manor House  
Manor Road  
Burnham-on-Sea  
Somerset  
TA8 2AS

**Auditors**

Brooking, Ruse & Co Limited  
Chartered Accountants & Registered Auditors  
2 Stafford Place  
Weston-super-Mare  
Somerset  
BS23 2QZ

**Statement of Responsibilities of the Charity Trustees**

**Year Ended 31 December 2021**

The Charity Trustees are required by law to produce Financial Statements of the CIO every year which give a true and fair view of the state of affairs of the CIO at the end of the year and the results for the year then ended.

In preparing these Financial Statements the Charity Trustees are required to select suitable accounting policies and then to apply them on a consistent basis, making judgements and estimates which are prudent and reasonable. The Charity Trustees must also prepare the Financial Statements on a going concern basis unless it is inappropriate to presume the CIO will cease to function.

The Charity Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the CIO and which will enable them to ensure that the Financial Statements comply with the Charities Statement of Recommended Practice and any amendments thereto.

The Charity Trustees confirm they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission.

The Charity Trustees are responsible for safeguarding the assets of the CIO and hence must take all reasonable steps for the prevention and detection of fraud and other irregularities.

The Charity Trustees confirm that they have complied with these requirements.

Registered Office:  
The Lighthouse Suite  
Manor House  
Manor Road  
Burnham-on-Sea  
Somerset  
TA8 2AS

Signed by the Secretary on behalf of the Charity Trustees

.....  
***M E Dunne - Secretary***

**The Moose International Welfare Service Fund (“the CIO”)**

I report on the accounts of the CIO for the year ended 31 December 2021 as set out on pages 4 to 8.

**Respective responsibilities of trustees and examiner**

The Charity Trustees are responsible for the preparation of the accounts. The Charity Trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination only is needed.

It is my responsibility to:

- Examine the accounts under Section 145(1) of the 2011 Act
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the 2011 Act, and
- To state whether any particular matters have come to my attention.

**Basis of the Independent Examiner’s statement**

My examination was carried out in accordance with the General Directions normally given by the Charity Commission. An examination includes a review of the accounting records kept by the CIO and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the explanations of the Charity Trustees concerning any such matters. The procedures undertaken do not provide all the evidence which would be required in an audit, and consequently no opinion is given as to whether the accounts present a ‘true and fair’ view and the Report is limited to those matters set out in the statement below.

**Independent Examiner’s statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the 2011 Act and
- to prepare Accounts which accord with the accounting records and which comply with accounting requirements of the 2011 Act

have not been met; or

2. to which in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Robert D Orr ACA  
2 Stafford Place  
Weston-super-Mare  
Somerset, BS23 2QZ  
EK.gd.09916

**Report of the Charity Trustees for the Year Ended 31 December 2021**

The Charity Trustees present their Report and Financial Statements for the year ended 31 December 2021.

The Charity’s registered number is 1153351.

**Charity Trustees**

The Charity Trustees have served throughout the year. The appointment of Charity Trustees is governed by the Foundation Constitution of the CIO. The day to day management of the CIO is overseen by the Secretary. All decisions are made by the Board of Trustees.

**Investment Powers**

The Foundation Constitution authorises the Charity Trustees to make and hold investments using the general funds of the CIO. The policy for investment is to ensure risk free capital growth whilst protecting income to cover the needs for the income in the funds.

**Constitution, Objects and Policies**

The Charitable Trusts are set out in the Foundation Constitution, and its objects are to provide charitable donations to the funds of the Order and to outside charities as determined by the Charity Trustees. These objects have been achieved by the making of charity dispositions and providing benefits for widows, widowers and others entitled under the terms of the Foundation Constitution.

**Development, Activities and Achievements**

The Charity Trustees consider that the performance of the CIO this year has been satisfactory in the economic climate of the country.

**Public Benefit Statement**

The objects of the CIO are for the public benefit: (1) the relief of need and financial hardship arising from youth, old age, sickness, infirmity or disability amongst members of the Grand Lodge of Great Britain Loyal Order of Moose (“the Order”) or their families or such other personal as the Trustees shall determine; (2) the promotion in cases of financial hardship of the education of children of members of the Order or such other persons as the Trustees shall determine by the award of bursaries or grants.

**Financial Review**

The General Fund received income from various sources which, in total, amounted to £56,754. The dividends and interest income received by the Philanthropic Fund during the year was £24,642 bringing total income for the year ended 31 December 2021 to £81,396. After deducting the expenses of £62,172, the General Fund has a deficit for the year of £5,418. Adding this to the Philanthropic surplus, there is an overall surplus of £15,876. The CIO has seen an increase in the portfolio market values during the year which is in line with the stock marker generally. The CIO remains in a secure financial position enabling the organisation to continue to provide funds in line with the constitution.

**Approval**

This report was approved by the Charity Trustees on 21 October 2022 and signed on their behalf.

.....  
*M E Dunne - Secretary*

**Charitable Funds Balance Sheet as at 31 December 2021**

	Note	2021 £	£	2020 £
<b>Fixed Assets</b>	2			
The Meadow		26,820		26,820
Elmhurst		13,833		13,833
Mooseheart land		1,215		1,215
		41,868	41,868	41,868
<b>Investments at Market Value</b>	3		2,499,184	2,278,730
<b>Current Assets</b>				
Cash at bank		131,558		102,052
Rathbones – dividends due		481		533
Due from ‘The Order’		13,411		16,087
Due from Taunton Lodge		12,767		12,767
		158,217	158,217	131,439
			2,699,269	2,452,037
<b>Represented by</b>				
Funds	4		2,699,269	2,452,037

The financial statements were approved by the Charity Trustees and were signed on their behalf by:

.....  
**A G Harries - Chairman**

## Notes to the Accounts for the Year Ended 31 December 2021

**1. Basis of Preparation of Accounts**

The financial statements have been prepared under the historical cost convention. They have also been prepared in accordance with applicable Financial Reporting Standards for Smaller Entities Accounting and Reporting by Charities Statement of Recommended Practice 2005 and in accordance with the Charities Act 2011.

There are no debtors or creditors at the year end, all accounts being settled within the accounting period.

Incoming receipts represent total monies received from activities.

All fixed assets are shown at cost.

Stocks are valued at suppliers cost.

Investments are included at cost and the current market value provided by independent stockbrokers is shown in these notes.

**2. Fixed Assets**

	<b>Cost</b>	<b>Balance</b>
	<b>01/01/2021</b>	<b>31/12/2021</b>
	<b>£</b>	<b>£</b>
The Meadow, Knapps Drive	26,820	26,820
Elmhurst, Woodborough Road	13,833	13,833
Mooseheart, Winscombe: Freehold land	1,215	1,215
	<u>41,868</u>	<u>41,868</u>

The insured value of the freehold buildings is as follows:

The Meadow, Knapps Drive	428,343
Elmhurst, Woodborough Road	587,491
	<u>£1,015,834</u>

## Notes to the Accounts for the Year Ended 31 December 2021

## 3. Investments

<b>Philanthropic Fund</b>	<b>Portfolio £</b>	<b>Capital Account £</b>	<b>Total £</b>	<b>Historical Cost £</b>
As at 1 January 2021	751,367	15,134	766,501	610,790
Additions	131,529	(131,529)		
Disposals	(131,770)	131,770		
Redemptions/equalisations	-	411		
Stockbroker fees	-	(3,348)		
Gains/losses on portfolio	66,282	-		
	<u>817,408</u>	<u>12,438</u>	<u>829,846</u>	<u>612,767</u>
<b>General Fund</b>	<b>Portfolio £</b>	<b>Capital Account £</b>	<b>Total £</b>	<b>Historical Cost £</b>
As at 1 January 2021	1,505,760	6,469	1,512,229	1,171,410
Additions	217,531	(217,531)		
Disposals	(252,715)	252,715		
Redemptions/Equalisations	-	161		
Stockbroker fees	-	(7,554)		
Gains/losses on portfolio	164,502	-		
	<u>1,635,078</u>	<u>34,260</u>	<u>1,669,338</u>	<u>1,175,466</u>
<b>Total Funds</b>				
<b>As at 31 December 2021</b>	<u>2,452,486</u>	<u>46,698</u>	<u>2,499,184</u>	<u>1,788,233</u>
<b>As at 31<sup>st</sup> December 2020</b>	<u>2,257,127</u>	<u>21,603</u>	<u>2,278,730</u>	<u>1,782,200</u>

## 4. Fund Balances

Philanthropic Fund	£	1,100,240
General Fund		1,599,029
		<u>2,699,269</u>
Funds at 31 December 2021		<u>2,699,269</u>

## 5. Charity Trustees Pensions and Remuneration

No Charity Trustee receives an annual pension or other remuneration.

**Notes to the Accounts for the Year Ended 31 December 2021**

**6. Total Staff Costs**

Total staff salaries and wages allocated to the charitable funds amounted to £7,287 (2020:£7,828) for two members of staff during part of the year. This includes pension contributions for one staff member.

**7. Related Party Transactions**

Moose International in Great Britain (“the Order”) pays the overhead costs for both the Order and the CIO. These costs are monitored on a monthly basis and periodically a proportion is charged to the CIO as the Charity’s contribution towards the costs. As at 31 December 2021 the amount due from the Order to the CIO was £13,411 as disclosed on the Balance Sheet.

**8. Trustee Expenses**

The travel and subsistence costs incurred by the four Trustees in relation to their duties to the CIO amount to £7,590 (2020: £7,532) during the year under review. This is included within administration costs on the Statement of Financial Activities.

**Charitable Funds Statement of Financial Activities for the  
Year Ended 31 December 2021**

<b>Unrestricted Funds</b>	<b>Phil</b>	<b>General Fund</b>	<b>2021 Total</b>	<b>2020 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Incoming Resources</b>				
Rents		14,170	14,170	14,320
Donations		4,592	4,592	6,793
Dividends & interest	24,642	37,992	62,634	63,060
	<u>24,642</u>	<u>56,754</u>	<u>81,396</u>	<u>84,173</u>
<b>Outgoings</b>				
Let property expenses		14,211	14,211	37,047
Wages & salary costs		7,287	7,287	7,828
Administration costs		8,526	8,526	8,681
Donations and grants		15,424	15,424	18,558
Presents and holidays		1,454	1,454	7,003
Magazines for widows		1,065	1,065	1,036
Rent and room hire		2,486	2,486	2,370
Accountancy		2,640	2,640	3,573
Stockbrokers	3,348	7,554	10,902	10,071
Insurances		1,525	1,525	3,162
	<u>3,348</u>	<u>62,172</u>	<u>65,520</u>	<u>99,329</u>
Net incoming/(outgoing) resources	21,294	(5,418)	15,876	(15,156)
Gains/losses on investment portfolios	66,694	164,662	231,350	(10,817)
Total funds at 1 January 2021	1,012,252	1,439,785	2,452,037	2,478,010
Total funds at 31 December 2021	<u>1,100,240</u>	<u>1,599,029</u>	<u>2,699,269</u>	<u>2,452,037</u>

**THE MOOSE INTERNATIONAL WELFARE SERVICE FUND**

England & Wales - Charity number 1153351

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# Accounts

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**The Moose International Welfare Service Fund (“the CIO”)**

**Report of the Charity Trustees and Financial Statements**

**For the Year Ended**

**31<sup>st</sup> December 2020**

**Brooking Ruse,  
Chartered Accountants,  
2 Stafford Place,  
Weston-super-Mare,  
Somerset, BS23 2QZ.**

**The Moose International Welfare Service Fund (“the CIO”)**

**Report and Financial Statements for the Year Ended 31<sup>st</sup> December 2020**

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**Report of the Charity Trustees and Financial Statements**

**For the Year Ended 31<sup>st</sup> December 2020**

**Charity Information**

**Trustees**

A.G. Harries (Chairman)  
M.E. Dunne  
K. Jenkins  
R.M.L. Williams

**Secretary**

R.M.L. Williams

**Central Office**

The Lighthouse Suite  
Manor House  
Manor Road  
Burnham-on-Sea  
Somerset  
TA8 2AS

**Auditors**

Brooking, Ruse & Co. Limited  
Chartered Accountants & Registered Auditors  
2 Stafford Place  
Weston-super-Mare  
Somerset  
BS23 2QZ

**Statement of Responsibilities of the Charity Trustees**

**Year Ended 31<sup>st</sup> December 2020**

The Charity Trustees are required by law to produce Financial Statements of the CIO every year which give a true and fair view of the state of affairs of the CIO at the end of the year and the results for the year then ended.

In preparing these Financial Statements the Charity Trustees are required to select suitable accounting policies and then to apply them on a consistent basis, making judgements and estimates which are prudent and reasonable. The Charity Trustees must also prepare the Financial Statements on a going concern basis unless it is inappropriate to presume the CIO will cease to function.

The Charity Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the CIO and which will enable them to ensure that the Financial Statements comply with the Charities Statement of Recommended Practice and any amendments thereto.

The Charity Trustees confirm they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission.

The Charity Trustees are responsible for safeguarding the assets of the CIO and hence must take all reasonable steps for the prevention and detection of fraud and other irregularities.

The Charity Trustees confirm that they have complied with these requirements.

Registered Office:  
The Lighthouse Suite  
Manor House  
Manor Road  
Burnham-on-Sea  
Somerset  
TA8 2AS

Signed by the Secretary on behalf of the Charity Trustees

.....  
R.M.L. Williams - Secretary

**The Moose International Welfare Service Fund ("the CIO")**

I report on the accounts of the CIO for the year ended 31<sup>st</sup> December 2020 as set out on pages 4 to 8.

**Respective responsibilities of trustees and examiner**

The Charity Trustees are responsible for the preparation of the accounts. The Charity Trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination only is needed.

It is my responsibility to:

- Examine the accounts under Section 145(1) of the 2011 Act
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the 2011 Act, and
- To state whether any particular matters have come to my attention.

**Basis of the Independent Examiner's statement**

My examination was carried out in accordance with the General Directions normally given by the Charity Commission. An examination includes a review of the accounting records kept by the CIO and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the explanations of the Charity Trustees concerning any such matters. The procedures undertaken do not provide all the evidence which would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the Report is limited to those matters set out in the statement below.

**Independent Examiner's statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the 2011 Act and
- to prepare Accounts which accord with the accounting records and which comply with accounting requirements of the 2011 Act

have not been met; or

2. to which in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Robert D. Orr ACA,  
2 Stafford Place,  
Weston-super-Mare,  
Somerset, BS23 2QZ.

**Report of the Charity Trustees for the Year Ended 31<sup>st</sup> December 2020**

The Charity Trustees present their Report and Financial Statements for the year ended 31<sup>st</sup> December 2020.

The Charity’s registered number is 1153351.

**Charity Trustees**

The Charity Trustees have served throughout the year. The appointment of Charity Trustees is governed by the Foundation Constitution of the CIO. The day to day management of the CIO is overseen by the Secretary. All decisions are made by the Board of Trustees.

**Investment Powers**

The Foundation Constitution authorises the Charity Trustees to make and hold investments using the general funds of the CIO. The policy for investment is to ensure risk free capital growth whilst protecting income to cover the needs for the income in the funds.

**Constitution, Objects and Policies**

The Charitable Trusts are set out in the Foundation Constitution, and its objects are to provide charitable donations to the funds of the Order and to outside charities as determined by the Charity Trustees. These objects have been achieved by the making of charity dispositions and providing benefits for widows, widowers and others entitled under the terms of the Foundation Constitution.

**Development, Activities and Achievements**

The Charity Trustees consider that the performance of the CIO this year has been satisfactory in the economic climate of the country.

**Public Benefit Statement**

The objects of the CIO are for the public benefit: (1) the relief of need and financial hardship arising from youth, old age, sickness, infirmity or disability amongst members of the Grand Lodge of Great Britain Loyal Order of Moose (“the Order”) or their families or such other personal as the Trustees shall determine; (2) the promotion in cases of financial hardship of the education of children of members of the Order or such other persons as the Trustees shall determine by the award of bursaries or grants.

**Financial Review**

The General Fund received income from various sources which, in total, amounted to £57,982. The dividends and interest income received by the Philanthropic Fund during the year was £26,191 bringing total income for the year ended 31<sup>st</sup> December 2020 to £84,173. After deducting the expenses of £96,145, the General Fund has a deficit for the year of £38,163. Adding this to the Philanthropic surplus, there is an overall deficit of £15,156. The CIO has seen an increase in the portfolio market values during the year which is in line with the stock marker generally. The CIO remains in a secure financial position enabling the organisation to continue to provide funds in line with the constitution.

**Approval**

This report was approved by the Charity Trustees on \_\_\_\_\_ and signed on their behalf.

.....  
**R.M.L. Williams - Trustee**

Charitable Funds Balance Sheet as at 31<sup>st</sup> December 2020

	Note	2020		2019
		£	£	£
<b>Fixed Assets</b>	2			
The Meadow		26,820		26,820
Elmhurst		13,833		13,833
Mooseheart land		1,215		1,215
			41,868	41,868
<b>Investments at Market Value</b>	3		2,278,730	2,298,748
<b>Current Assets</b>				
Cash at bank		102,052		108,283
Rathbones – dividends due		533		717
Due from ‘The Order’		16,087		15,127
Due from Taunton Lodge		12,767		13,267
			131,439	137,394
			2,452,037	2,478,010
<b>Represented by</b>				
Funds	4		2,452,037	2,478,010

The financial statements were approved by the Charity Trustees and were signed on their behalf by:

.....  
*R.M.L. Williams – Trustee*

**Notes to the Accounts for the Year Ended 31<sup>st</sup> December 2020****1. Basis of Preparation of Accounts**

The financial statements have been prepared under the historical cost convention. They have also been prepared in accordance with applicable Financial Reporting Standards for Smaller Entities Accounting and Reporting by Charities Statement of Recommended Practice 2005 and in accordance with the Charities Act 2011.

There are no debtors or creditors at the year end, all accounts being settled within the accounting period.

Incoming receipts represent total monies received from activities.

All fixed assets are shown at cost.

Stocks are valued at suppliers cost.

Investments are included at cost and the current market value provided by independent stockbrokers is shown in these notes.

**2. Fixed Assets**

	<b>Cost</b>	<b>Balance</b>
	<b>01/01/2020</b>	<b>31/12/2020</b>
	<b>£</b>	<b>£</b>
The Meadow, Knapps Drive	26,820	26,820
Elmhurst, Woodborough Road	13,833	13,833
Mooseheart, Winscombe: Freehold land	1,215	1,215
	<hr/>	<hr/>
	41,868	41,868
	<hr/> <hr/>	<hr/> <hr/>

The insured value of the freehold buildings is as follows:

The Meadow, Knapps Drive	268,115
Elmhurst, Woodborough Road	322,651
	<hr/>
	£ 590,766
	<hr/> <hr/>

Notes to the Accounts for the Year Ended 31<sup>st</sup> December 2019

## 3. Investments

<b>Philanthropic Fund</b>	<b>Portfolio £</b>	<b>Capital Account £</b>	<b>Total £</b>	<b>Historical Cost £</b>
As at 1 <sup>st</sup> January 2020	809,832	9,350	819,182	620,752
Additions	120,730	(120,730)		
Disposals	(129,451)	129,451		
Redemptions/equalisations	-	248		
Stockbroker fees	-	(3,184)		
Gains/losses on portfolio	(49,745)	-		
	<u>751,366</u>	<u>15,135</u>	<u>766,501</u>	<u>610,790</u>
<b>General Fund</b>	<b>Portfolio £</b>	<b>Capital Account £</b>	<b>Total £</b>	<b>Historical Cost £</b>
As at 1 <sup>st</sup> January 2020	1,470,313	9,253	1,479,566	1,212,142
Additions	208,802	(208,802)		
Disposals	(212,283)	212,283		
Redemptions/Equalisations	-	622		
Stockbroker fees	-	(6,887)		
Gains/losses on portfolio	38,928	-		
	<u>1,505,760</u>	<u>6,469</u>	<u>1,512,229</u>	<u>1,171,410</u>
<b>Total Funds</b>				
<b>As at 31<sup>st</sup> December 2020</b>	<u>2,257,126</u>	<u>21,604</u>	<u>2,278,730</u>	<u>1,782,200</u>
<b>As at 31<sup>st</sup> December 2019</b>	<u>2,280,145</u>	<u>18,603</u>	<u>2,298,748</u>	<u>1,832,894</u>

## 4. Fund Balances

Philanthropic Fund	£	1,012,252
General Fund		1,439,785
		<u>2,452,037</u>
Funds at 31 <sup>st</sup> December 2020		<u>2,452,037</u>

## 5. Charity Trustees Pensions and Remuneration

No Charity Trustee receives an annual pension or other remuneration.

**Notes to the Accounts for the Year Ended 31<sup>st</sup> December 2020**

**6. Total Staff Costs**

Total staff salaries and wages allocated to the charitable funds amounted to £7,828 (2019:£7,786) for one member of staff. This includes pension contributions.

**7. Related Party Transactions**

Moose International in Great Britain (“the Order”) pays the overhead costs for both the Order and the CIO. These costs are monitored on a monthly basis and periodically a proportion is charged to the CIO as the Charity’s contribution towards the costs. As at 31<sup>st</sup> December 2020 the amount due from the Order to the CIO was £16,087 as disclosed on the Balance Sheet.

**8. Trustee Expenses**

The travel and subsistence costs incurred by the four Trustees in relation to their duties to the CIO amount to £7,532 (2019: £8,675) during the year under review. This is included within administration costs on the Statement of Financial Activities.

## Charitable Funds Statement of Financial Activities for the

Year Ended 31<sup>st</sup> December 2020

<b>Unrestricted Funds</b>	<b>Phil</b>	<b>General Fund</b>	<b>2020 Total</b>	<b>2019 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Incoming Resources</b>				
Rents		14,320	14,320	16,740
Donations		6,793	6,793	7,339
Grand Draw		-	-	1,069
Dividends & interest	26,191	36,869	63,060	73,078
	<u>26,191</u>	<u>57,982</u>	<u>84,173</u>	<u>98,226</u>
<b>Outgoings</b>				
Let property expenses		37,047	37,047	9,985
Wages & salary costs		7,828	7,828	7,786
Administration costs		8,681	8,681	10,501
Donations and grants		18,558	18,558	14,969
Presents and holidays		7,003	7,003	5,752
Magazines for widows		1,036	1,036	1,113
Rent and room hire		2,370	2,370	2,613
Accountancy		3,573	3,573	3,356
Legal fees		-	-	175
Stockbrokers	3,184	6,887	10,071	9,954
Insurances		3,162	3,162	1,600
	<u>3,184</u>	<u>96,145</u>	<u>99,329</u>	<u>67,804</u>
Net incoming/(outgoing) resources	23,007	(38,163)	(15,156)	30,422
Gains/losses on investment portfolios	(49,745)	38,928	(10,817)	182,469
Total funds at 1 <sup>st</sup> January 2020	<u>1,038,990</u>	<u>1,439,020</u>	<u>2,478,010</u>	<u>2,265,119</u>
Total funds at 31 <sup>st</sup> December 2020	<u><u>1,021,252</u></u>	<u><u>1,439,785</u></u>	<u><u>2,452,037</u></u>	<u><u>2,478,010</u></u>