

**Report of the Trustees and  
Financial Statements  
For The Year Ended 31 March 2023  
for  
Freemasons Charity Yorkshire North &  
East Ridings CIO**

Ingham & Co.  
Chartered Accountants  
Statutory Auditor  
George Stanley House  
2 West Parade Road  
Scarborough  
North Yorkshire  
YO12 5ED

**Freemasons Charity Yorkshire North &  
East Ridings CIO**

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For The Year Ended 31 March 2023**

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**Freemasons Charity Yorkshire North &  
East Ridings CIO**

**Report of the Trustees  
For The Year Ended 31 March 2023**

The Trustees present their report with the financial statements of the charity for the year ended 31 March 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and Aims**

The principal objectives of the Charity are the relief of poor and distressed Freemasons and their relatives, and to advance any purpose that is charitable under the law of England and Wales by making grants to other charities, whether masonic or non-masonic. The Trustees have referred to the guidance contained on the Charity Commission's general guidance on public benefit when reviewing the Charity's objectives and planning for the future.

**Public benefit**

The Charity assists donors to give to both masonic and non-masonic charitable activities more efficiently which contribute to the public benefit by creating value for other charities. The Trustees have complied with the duty in Section 17(5) of the Charities Act 2011 to have regard to the Charity Commission guidance on public benefit in the provision of its activities.

**Grant making**

The Trustees decide upon the financial level of Masonic Grants made. The Charity receives some direct approaches from potential recipients but invites applications from Lodges and Chapters within the Province in respect of non-masonic grants. The Trustees decide upon the awarding of non-masonic grants. As a matter of established practice non-masonic grants have normally been to local registered charities, non-registered charitable causes or other applicants within or agreeing to use such grants within the Province. On occasion national charities have been supported if it can be demonstrated that grants given will be applied within the Province

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

**Income**

The unrestricted income is derived from investment income, donations from individuals and from lodge and chapter contributions.

The collections at the Provincial Annual Meetings raised £3,676 compared with £2,718 in 2022 of which £1,870 was to be paid to the Association of Friends of Connaught Court.

Lottery proceeds in this accounting period produced a net income of £3,383.

The Trustees remain pleased with the progress within the Province but would be grateful to see donations increase so that grants can continue to be made at an appropriate level. Overall income, including for the Teddies For Loving Care scheme, rose from £53,597 in 2022 to £100,317 in 2023; this reduces to £64,348, still an increase on 2022, if monies received for "Ways of the Roses" is excluded.

The Trustees were pleased to have been asked to support administratively and financially the "Ways of the Roses" bike ride which, largely from sponsorship, produced £35,969 for two registered charities.

As noted previously, the Trustees had been particularly pleased with results of the introduction in the accounting period to 31<sup>st</sup> March 2021 of the Covid- 19 Scheme on both Restricted and Unrestricted Funds for lodges and chapters as a scheme to promote charitable giving by members, lodges and chapters and during lockdown for the benefit of Covid -19 related beneficiaries. This had enabled total income in that period from all donations and Teddies for loving Care income, including gift aid for the year ended 31 March 2021, to reach £49,064 which also included the very generous individual donation of £12,500. It was, perhaps, to be expected that this "energy" would dissipate as the pandemic continued and that proved to be the case; subsequent appeals, whilst very meaningful, were not so well-supported leading to a reduction in contributions from members, lodges and chapters to £30,480 in the year to 31<sup>st</sup> March 2022. This did compare well however with the figure of £33,844 for the year to 31<sup>st</sup> March 2020 when there was neither a generous individual donation similar to that mentioned above nor the effects of the pandemic. With the return of normal masonic activity the Trustees had hoped to be able to build on the success of the original scheme and it is pleasing to record that the figure increased to £34,011 in the year to 31<sup>st</sup> March 2023 (excluding "Ways of the Roses").

**Freemasons Charity Yorkshire North &  
East Ridings CIO**

**Report of the Trustees  
For The Year Ended 31 March 2023**

**ACHIEVEMENT AND PERFORMANCE (continued)**

**Expenditure**

Comparable expenditure (netting off the Ways of the Roses figures for comparison purposes) was higher than 2022 at £85,176 (against £70,927) of which £59,774 was in masonic and non-masonic grants. The Christmas grants to widows and dependents again took place. Expenditure was a little higher than in 2022 partly as a result of an increase in grants made and this resulted in an “operating” deficit of £20,828. Unrealised gains on investments totalling £38,833 in 2022 were not repeated in the economic climate of 2023 when unrealised losses of £90,177 were suffered thus resulting in a net deficit of £111,005 and a decrease in overall funds of that amount. The trustees considered it particularly important in the economic climate to continue to carry out their Objectives and Aims but are conscious of the need to keep this approach under review.

**AGM**

The fifth AGM was held on 14th October 2022. Colin Blanchard stepped down as a trustee and is thanked for his hard work. Bruce Harrison was reappointed and William Fisher, who had previously been a nominated trustee, was appointed.

Malcolm Booth retired as a trustee on 21<sup>st</sup> March 2023 after many years of unstinting service. William Fisher stepped down as Chairman on 31<sup>st</sup> March 2023 and Paul Hillary was elected Chairman and David Marsh as Vice-Chairman. Richard Smedley became the trustee nominated by the President on 13<sup>th</sup> May 2023.

The Chairman has thanked all Trustees for their hard work throughout the year.

**Investment performance**

The investment sub-committee met with the investment advisors during the year and reviewed their performance throughout the year. The Trustees are pleased with the investments. No change in the risk profile of the funds was made during the year but this remains under regular review having regard to the current global situation which, as anticipated, has reduced the value of investments during the accounting period.

**Policies and procedures**

Policies and procedures are reviewed on an annual basis.

**FINANCIAL REVIEW**

**Financial position**

The overall deficit for the restricted and unrestricted fund as detailed in the financial statements was £111,005 (2022 surplus £21,503). A breakdown of the general fund's overall income and expenditure is given in the Statement of Financial Activities and associated notes. At 31st March 2023 the Charity had overall Net Assets of £851,184 (2022 - £962,189).

**Principal funding sources**

The charity's funding sources are shown on the Statement of Financial Activities on Page 9 of the financial statements. The principal sources of funding are individual donors within the Province and income received from the charity's investments.

**Investment policy and objectives**

The Charity's investment powers are prescribed in the Charity's Trust document and allow the Charity to make any investment in which the Trustees think fit. The investment strategy is set by the Trustees having considered the income requirements and risk profile of the Charity, together with the investment managers' view of the market prospects in the medium term. The Trustees have agreed that a balanced return from income and capital is required and that a low to medium level of risk is acceptable. The Trustees have sought to achieve this through the holding of a combination of lower and higher risk securities, however the overall investment portfolio risk is low to medium.

**Reserves policy**

The Reserves Policy was reviewed and confirmed in June 2022 by the Trustees. It is set out below.

The monies held from time to time by the Trustees (excluding monies held in a fund designated from time to time as a restricted fund) shall normally be of such magnitude as the Trustees consider from time to time to be desirable to produce income in any year which when combined with donations received by the Trustees in such year shall be sufficient to discharge from such income and donations those charitable grants which the Trustees may from time to time consider appropriate.



**Freemasons Charity Yorkshire North &  
East Ridings CIO**

**Report of the Trustees  
For The Year Ended 31 March 2023**

**FINANCIAL REVIEW (continued)**

Total reserves of £851,184 (2022: £962,189) include £826,272 set aside to maintain future investment returns for funding expenditure in supporting beneficiaries, this is kept under regular review.

**Investment returns**

As previously noted, the fall in stock market values during the pandemic resulted in a notice of reduction of 10% being issued by the investment advisors in April 2020. In 2022 the returns on the investments increased marginally to £23,177 from £22,508 in 2022. The Trustees are pleased that in the year to 31<sup>st</sup> March 2023, this has increased to £26,954. Predicted investment income remains static. The Trustees' investment sub-committee review the investment performance on a constant basis.

**Administration**

Regular contact is made between Trustees by e-mail and regular meetings of the Grants Committee and of the Trustees take place have recommenced on a quarterly basis. The Chairman made a lengthy presentation at the AGM in October 2022 with regard to the structure and activities of the Charity

**Action Taken**

The Trustees decided to assist the Charitable efforts by its members by continuation of the match funding initiative introduced in the accounting period, similar to the Covid-19 appeal. The effects have been described above. In addition, the Trustees resolved to continue to support worthwhile causes despite the fall in its income and value of its investments.

**EFFECTS ON INCOME AND EXPENDITURE**

These have been described in detail above. In brief, donations have decreased over the preceding accounting period and investment income has also increased. Expenditure has continued but at a slightly increased level to support the resolution of the Trustees described above.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The Charity is constituted as a Charitable Incorporated Organisation under the Charities Act 2011.

**Recruitment and appointment of new Trustees**

The Trustees are elected by the members of the Charity at the Annual General Meeting and are responsible for the Charity's strategic direction and establishing policy.

**Risk management**

The Trustees actively review the major risks which the charity faces on a regular basis and believe that the maintenance of unrestricted funds at the levels set out in this report, combined with the balanced investment profile, have mitigated the charity's exposure to the major risks.

The Trustees regularly discuss the strategy regarding Risk Management of their investments with regards to the returns and risk elements. The investment portfolio is managed on a low to medium risk basis.

Before a Grant is made care is taken to ensure that the recipient meets the criteria laid down in the rules governing such applications and its finances and objectives are examined. Grants are considered by the Grants & Area Representatives Sub-Committee and recommendations passed to the Trustees. Grants to an individual who is in urgent need, are dealt with by the Almoner, and are done so in accordance with the authority delegated to him, and these Grants must be reported to the Trustees. Grants to an individual for a project are sponsored by a Lodge or Chapter in the Province and determined by the Trustees in accordance with precedent.

**Freemasons Charity Yorkshire North &  
East Ridings CIO**

**Report of the Trustees  
For The Year Ended 31 March 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered CIO number**

CE008211 (England and Wales)

**Registered Charity number**

1170209

**Registered office**

85 Knole Road  
Billingham  
Stockton-on-Tees  
TS23 3BQ

**Trustees**

M.de-V Roberts  
P Hillary  
D J Marsh  
M K Booth (resigned 21.03.22)  
W H Fisher  
C Blanchard (resigned 14.10.22)  
B Harrison  
I Syddall  
J E G Steele  
C B Lefevre  
R j Smedley (nominated 13.05.23)

**CIO Secretary**

C Hunton

**Auditors**

Ingham & Co.  
Chartered Accountants  
Statutory Auditor  
George Stanley House  
2 West Parade Road  
Scarborough  
North Yorkshire  
YO12 5ED

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Bankers**

Lloyds Bank Plc  
PO Box 1000  
Andover  
BX1 1LT

**Investment Advisers**

Investec Wealth & Investment Limited  
Beech House  
61 Napier Street  
Sheffield  
S11 8HA

**Freemasons Charity Yorkshire North &  
East Ridings CIO**

**Report of the Trustees  
For The Year Ended 31 March 2023**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities 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 Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity 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 Charity SORP;
- 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 Charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the Charity's auditors are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Ingham & Co., will be proposed for re-appointment at the forthcoming Annual General Meeting. Approved by order of the board of Trustees on 19 September 2023 and signed on its behalf by:

W H Fisher - Trustee

**Report of the Independent Auditors to the Trustees of  
Freemasons Charity Yorkshire North &  
East Ridings CIO**

**Opinion**

We have audited the financial statements of Freemasons Charity Yorkshire North & East Ridings CIO ('the Charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the Charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Report of the Independent Auditors to the Trustees of  
Freemasons Charity Yorkshire North &  
East Ridings CIO**

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the Charity through discussions with trustees and from our knowledge and experience of the charitable sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the Charity, including the Charities Act 2011, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management inspecting correspondence and inspecting Minutes of Trustee meetings; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

**Report of the Independent Auditors to the Trustees of  
Freemasons Charity Yorkshire North &  
East Ridings CIO**

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

This report is made solely to the Charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Ingham & Co.  
Chartered Accountants  
Statutory Auditor  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
George Stanley House  
2 West Parade Road  
Scarborough  
North Yorkshire  
YO12 5ED

19 September 2023

**Freemasons Charity Yorkshire North &  
East Ridings CIO**

**Statement of Financial Activities  
For The Year Ended 31 March 2023**

|  | Notes | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 2023<br>Total<br>funds<br>£ | 2022<br>Total<br>funds<br>£ |
|--|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>                                |       |                           |                         |                             |                             |
| <b>Donations and legacies</b>                                    |       |                           |                         |                             |                             |
| Member donations with gift aid                                   |       | 5,783                     | -                       | 5,783                       | 8,601                       |
| Gift aid thereon   |       | 1,440                     | -                       | 1,440                       | 1,935                       |
| Member donations without gift aid                                |       | 405                       | -                       | 405                         | -                           |
| Collections from lodges with gift aid                            |       | -                         | -                       | -                           | 6,936                       |
| Gift aid thereon   |       | -                         | -                       | -                           | 1,734                       |
| Lodge donations without gift aid                                 |       | 15,180                    | 250                     | 15,430                      | -                           |
| Collections from provincial annual meetings with gift aid        |       | 1,454                     | 1,507                   | 2,961                       | 2,174                       |
| Gift aid thereon   |       | 352                       | 363                     | 715                         | 544                         |
| Other  | 2     | -                         | 43,246                  | 43,246                      | 8,556                       |
| Other trading activities   | 3     | 3,383                     | -                       | 3,383                       | -                           |
| Investment income  | 4     | <u>26,954</u>             | <u>-</u>                | <u>26,954</u>               | <u>23,117</u>               |
| <b>Total</b>   |       | 54,951                    | 45,366                  | 100,317                     | 53,597                      |
| <b>EXPENDITURE ON</b>  |       |                           |                         |                             |                             |
| Raising funds  | 5     | 8,083                     | -                       | 8,083                       | 9,157                       |
| <b>Charitable activities</b>                                     |       |                           |                         |                             |                             |
| Masonic grants   | 6     | 13,800                    | 2,328                   | 16,128                      | 18,600                      |
| Non-masonic grants   | 6     | 38,124                    | 44,971                  | 83,095                      | 35,820                      |
| Teddies for Loving Care  |       | -                         | 4,511                   | 4,511                       | 1,822                       |
| Other charitable expenditure                                     | 9     | 3,480                     | -                       | 3,480                       | -                           |
| Support costs  | 7     | <u>5,848</u>              | <u>-</u>                | <u>5,848</u>                | <u>5,528</u>                |
| <b>Total</b>   |       | <u>69,335</u>             | <u>51,810</u>           | <u>121,145</u>              | <u>70,927</u>               |
| <b>NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)</b> |       |                           |                         |                             |                             |
|  |       | (14,384)                  | (6,444)                 | (20,828)                    | (17,330)                    |
| Net gains/(losses) on investments                                |       | <u>(90,177)</u>           | <u>-</u>                | <u>(90,177)</u>             | <u>38,833</u>               |
| <b>NET INCOME/(EXPENDITURE)</b>                                  |       | (104,561)                 | (6,444)                 | (111,005)                   | 21,503                      |
| <b>RECONCILIATION OF FUNDS</b>                                   |       |                           |                         |                             |                             |
| <b>Total funds brought forward</b>                               |       | <u>930,833</u>            | <u>31,356</u>           | <u>962,189</u>              | <u>940,686</u>              |
| <b>TOTAL FUNDS CARRIED FORWARD</b>                               |       | <u><u>826,272</u></u>     | <u><u>24,912</u></u>    | <u><u>851,184</u></u>       | <u><u>962,189</u></u>       |

The notes form part of these financial statements

**Freemasons Charity Yorkshire North &  
East Ridings CIO**

**Balance Sheet  
31 March 2023**

|  | Notes | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 2023<br>Total<br>funds<br>£ | 2022<br>Total<br>funds<br>£ |
|--|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| <b>FIXED ASSETS</b>                              |       |                           |                         |                             |                             |
| Investments                                      | 12    | 834,693                   | -                       | 834,693                     | 941,912                     |
| <b>CURRENT ASSETS</b>                            |       |                           |                         |                             |                             |
| Debtors  | 13    | 6,503                     | 3,235                   | 9,738                       | 5,413                       |
| Cash at bank                                     |       | <u>(3,034)</u>            | <u>22,586</u>           | <u>19,552</u>               | <u>35,155</u>               |
|  |       | 3,469                     | 25,821                  | 29,290                      | 40,568                      |
| <b>CREDITORS</b>                                 |       |                           |                         |                             |                             |
| Amounts falling due within one year              | 14    | <u>(11,890)</u>           | <u>(909)</u>            | <u>(12,799)</u>             | <u>(20,291)</u>             |
| <b>NET CURRENT ASSETS</b>                        |       | <u>(8,421)</u>            | <u>24,912</u>           | <u>16,491</u>               | <u>20,277</u>               |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       | 826,272                   | 24,912                  | 851,184                     | 962,189                     |
| <b>CREDITORS</b>                                 |       |                           |                         |                             |                             |
| Amounts falling due after more than one year     | 15    | <u>-</u>                  | <u>-</u>                | <u>-</u>                    | <u>-</u>                    |
| <b>NET ASSETS</b>                                |       | <u><u>826,272</u></u>     | <u><u>24,912</u></u>    | <u><u>851,184</u></u>       | <u><u>962,189</u></u>       |
| <b>FUNDS</b>                                     | 16    |                           |                         |                             |                             |
| Unrestricted funds                               |       |                           |                         | 826,272                     | 930,833                     |
| Restricted funds                                 |       |                           |                         | <u>24,912</u>               | <u>31,356</u>               |
| <b>TOTAL FUNDS</b>                               |       |                           |                         | <u><u>851,184</u></u>       | <u><u>962,189</u></u>       |

The financial statements were approved by the Board of Trustees and authorised for issue on 19 September 2023 and were signed on its behalf by:

.....  
P Hillary - Trustee

.....  
W H Fisher - Trustee.

The notes form part of these financial statements



**Freemasons Charity Yorkshire North &  
East Ridings CIO**

**Notes to the Financial Statements  
For The Year Ended 31 March 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable incorporated organisation, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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'. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

**Raising funds**

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events, non-charitable trading and investment management fees.

**Charitable activities**

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional. Conditional grants are recognised as expenditure when the conditions attached are fulfilled.

**Other costs**

Other costs consists of the charity support costs including governance costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. DONATIONS AND LEGACIES**

|                         | 2023          | 2022         |
|-------------------------|---------------|--------------|
|                         | £             | £            |
| Teddies for Loving Care | 740           | 4,805        |
| Way of the Roses        | 35,969        | -            |
| Other income            | <u>6,537</u>  | <u>3,751</u> |
|                         | <u>43,246</u> | <u>8,556</u> |

**Freemasons Charity Yorkshire North &  
East Ridings CIO**

**Notes to the Financial Statements - continued  
For The Year Ended 31 March 2023**

**3. OTHER TRADING ACTIVITIES**

|                                | 2023         | 2022     |
|--------------------------------|--------------|----------|
|                                | £            | £        |
| Masonic lottery – net proceeds | <u>3,383</u> | <u>-</u> |

**4. INVESTMENT INCOME**

|                    | 2023          | 2022          |
|--------------------|---------------|---------------|
|                    | £             | £             |
| Quoted investments | <u>26,954</u> | <u>23,117</u> |

**5. RAISING FUNDS**

**Raising donations and legacies**

|                           | 2023         | 2022         |
|---------------------------|--------------|--------------|
|                           | £            | £            |
| Investment management fee | <u>8,083</u> | <u>9,157</u> |

**6. GRANTS PAYABLE**

|                                    | 2023          | 2022          |
|------------------------------------|---------------|---------------|
|                                    | £             | £             |
| Masonic grants                     | 16,128        | 18,600        |
| Non-masonic grants to institutions | 82,595        | 35,820        |
| Non-masonic grants to individuals  | <u>500</u>    | <u>-</u>      |
|                                    | <u>95,592</u> | <u>54,420</u> |

The total grants paid to institutions during the year was as follows:

|  | 2023       | 2022     |
|--|------------|----------|
|  | £          | £        |
| Way of the Rose (see Appendix on page 19)            | 35,969     | -        |
| Autumn Appeal (see Appendix on page 19)              | 18,302     | -        |
| East Hull Youth Rugby League                         | 500        | -        |
| North Ferriby Riding for the Disabled                | 445        | 477      |
| York & Scarborough Hospitals Charity                 | 50         | -        |
| The Rainbow Centre                                   | 250        | -        |
| Yorkshire Coast Sight Support                        | 200        | -        |
| Hull and East Yorkshire Hospital Charity Fund        | 2,000      | -        |
| Cleveland Mountain Rescue                            | 150        | -        |
| Wheldrake School PTA                                 | 250        | -        |
| Duke of Kent and Rainbow wards, Scarborough Hospital | 1,000      | -        |
| Anne Taylor Academy of Dance                         | 500        | -        |
| Scarborough Sea Cadets                               | 1,000      | -        |
| Bridlington Red Admiral Majorettes                   | 380        | -        |
| Army Benevolent Fund                                 | 2,000      | -        |
| Hull Sea Cadets                                      | 1,250      | -        |
| Zoes Place Baby Hospice                              | 100        | -        |
| Staithes and Runswick Bay RNLI                       | 100        | -        |
| Guisborough Town Pride                               | 150        | -        |
| Tees Valley Wildlife Trust                           | 150        | -        |
| Juno lodge re Beverley Food Scheme                   | 2,450      | -        |
| South Cleveland Heart Fund                           | <u>500</u> | <u>-</u> |
| Balance carried forward                              | 67,696     | -        |

**Freemasons Charity Yorkshire North &  
East Ridings CIO**

**Notes to the Financial Statements - continued  
For The Year Ended 31 March 2023**

**6. GRANTS PAYABLE - continued**

|   |               |               |
|---|---------------|---------------|
| Balance brought forward                     | 67,696        | -             |
| Cruse York                                  | 1,500         | -             |
| Bloodrun EVS                                | 150           | -             |
| Friends of Connaught Court                  | 3,871         | 2,000         |
| York Scout Trust                            | 1,500         | -             |
| SleepSafe                                   | 974           | -             |
| Guisborough Sea Cadets                      | 150           | -             |
| Yorkshire Children                          | 1,000         | -             |
| Middlesbrough FC Foundation                 | 1,000         | -             |
| Yorkshire Air Ambulance                     | 100           | -             |
| Middlesbrough Scouts                        | 1,000         | -             |
| Kirkham Henry Performing Arts               | 1,250         | -             |
| Encephalitis Support Group                  | 1,250         | -             |
| Shine 21                                    | 1,000         | -             |
| Stillbirth and Neonatal Death Charity       | 631           | -             |
| Adjustment in respect of earlier year       | (477)         | -             |
| Covid-19 scheme (see Appendix page 20)      | -             | 1,175         |
| Wellbeing Initiative (see Appendix page 20) | -             | 6,283         |
| White Knights Yorkshire                     | -             | 14,989        |
| WISHH                                       | -             | 200           |
| Lord Deramores School                       | -             | 400           |
| Explore York Libraries & Archives Mutual    | -             | 2,636         |
| Holderness Hedgehog Hospital                | -             | 200           |
| JCHU Children's Scanner Appeal              | -             | 2,000         |
| York Food Bank                              | -             | 800           |
| Help For Refugees                           | -             | 1,000         |
| Great Ayton Scout Group                     | -             | 250           |
| Humber Scouts Group                         | -             | 250           |
| Special Stars                               | -             | 1,060         |
| Prison Me No Way                            | -             | 1,000         |
| Kirkby Great Broughton School               | -             | 400           |
| Hull & East Yorkshire Teenage Cancer Trust  | -             | 200           |
| Bundles of Joy                              | -             | 500           |
|   | <u>82,595</u> | <u>35,820</u> |

**7. SUPPORT COSTS**

|                          | Management | Finance    | Governance   | Totals       |
|--------------------------|------------|------------|--------------|--------------|
|                          | £          | £          | costs<br>£   | £            |
| Other resources expended | <u>302</u> | <u>266</u> | <u>5,280</u> | <u>5,848</u> |

**8. AUDITORS' REMUNERATION**

|  | 2023<br>£    | 2022<br>£    |
|--|--------------|--------------|
| Fees payable to the charity's auditors for the audit of the charity's financial statements | 3,960        | 3,600        |
| Auditors' remuneration for non-audit work  | <u>1,320</u> | <u>1,200</u> |

**Freemasons Charity Yorkshire North &  
East Ridings CIO**

**Notes to the Financial Statements - continued  
For The Year Ended 31 March 2023**

**9. OTHER CHARITABLE EXPENDITURE**

|                           | 2023<br>£    | 2022<br>£ |
|---------------------------|--------------|-----------|
| Prostate Cancer screening | <u>3,480</u> | <u>-</u>  |

At the 2022 Provincial Annual Meeting of Craft and Chapter, the charity provided the opportunity for free Prostate Cancer screening testing for its members.

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

Expenses totalling £Nil were reimbursed to trustees during the year in respect of administration costs incurred.

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                    | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£ |
|------------------------------------|---------------------------|-------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                           |                         |                     |
| Donations and legacies             | 21,924                    | 8,556                   | 30,480              |
| Investment income                  | <u>23,117</u>             | <u>-</u>                | <u>23,117</u>       |
| <b>Total</b>                       | <u>45,041</u>             | <u>8,556</u>            | <u>53,597</u>       |
| <b>EXPENDITURE ON</b>              |                           |                         |                     |
| Raising funds                      | 9,157                     | -                       | 9,157               |
| <b>Charitable activities</b>       |                           |                         |                     |
| Masonic grants                     | 17,100                    | 1,500                   | 18,600              |
| Non-masonic grants                 | 32,661                    | 3,159                   | 35,820              |
| Teddies for Loving Care            | -                         | 1,822                   | 1,822               |
| Other                              | <u>5,528</u>              | <u>-</u>                | <u>5,528</u>        |
| <b>Total</b>                       | <u>64,446</u>             | <u>6,481</u>            | <u>70,927</u>       |
| Net gains on investments           | <u>38,833</u>             | <u>-</u>                | <u>38,833</u>       |
| <b>NET INCOME Carried forward</b>  | 19,428                    | 2,075                   | 21,503              |
| <b>NET INCOME Brought forward</b>  | 19,428                    | 2,075                   | 21,503              |
| <b>Total funds brought forward</b> | 911,405                   | 29,281                  | 940,686             |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u>930,833</u>            | <u>31,356</u>           | <u>962,189</u>      |

**Freemasons Charity Yorkshire North &  
East Ridings CIO**

**Notes to the Financial Statements - continued  
For The Year Ended 31 March 2023**

**12. FIXED ASSET INVESTMENTS**

|                       | Listed<br>investments<br>£ | Cash and<br>settlements<br>pending<br>£ | Totals<br>£     |
|-----------------------|----------------------------|---|-----------------|
| <b>MARKET VALUE</b>   |                            |   |                 |
| At 1 April 2022       | 870,458                    | 71,454                                  | 941,912         |
| Additions             | 123,285                    | (59,576)                                | 63,709          |
| Disposals             | (80,751)                   | -                                       | (80,751)        |
| Revaluations          | <u>(90,177)</u>            | <u>-</u>                                | <u>(90,177)</u> |
| At 31 March 2023      | <u>822,815</u>             | <u>11,878</u>                           | <u>834,693</u>  |
| <b>NET BOOK VALUE</b> |                            |   |                 |
| At 31 March 2023      | <u>822,815</u>             | <u>11,878</u>                           | <u>834,693</u>  |
| At 31 March 2022      | <u>870,458</u>             | <u>71,454</u>                           | <u>941,912</u>  |

All investments are carried at their fair value. Investment in equities and fixed interest securities are all traded in quoted public markets, primarily the London Stock Exchange. Holdings in common investment funds, unit trusts and open-ended investment companies are at the bid price. The basis of fair value for quoted investments is equivalent to the market value, using the bid price. Asset sales and purchases are recognised at the date of trade at cost (that is their transaction value).

|                                  | 2023<br>£      | 2022<br>£      |
|----------------------------------|----------------|----------------|
| United Kingdom Fixed Interest    | 189,408        | 216,554        |
| Overseas Fixed Interest          | 103,425        | 42,960         |
| United Kingdom Equities          | 105,521        | 116,189        |
| Overseas Equities                | 205,339        | 220,612        |
| Emerging Economy                 | 12,975         | 13,300         |
| Property Funds                   | 43,809         | 64,510         |
| Alternative Assets               | 162,338        | 196,333        |
| Cash at bank awaiting investment | <u>11,878</u>  | <u>71,454</u>  |
|                                  | <u>834,693</u> | <u>941,912</u> |

Cost or valuation at 31 March 2023 is represented by:

|                   | Listed<br>investments<br>£ | Cash and<br>settlements<br>pending<br>£ | Totals<br>£    |
|-------------------|----------------------------|---|----------------|
| Valuation in 2023 | 46,840                     | -                                       | 46,840         |
| Cost              | <u>775,975</u>             | <u>11,878</u>                           | <u>787,853</u> |
|                   | <u>822,815</u>             | <u>11,878</u>                           | <u>834,693</u> |

**Freemasons Charity Yorkshire North &  
East Ridings CIO**

**Notes to the Financial Statements - continued  
For The Year Ended 31 March 2023**

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|               | 2023         | 2022         |
|---------------|--------------|--------------|
|               | £            | £            |
| Other debtors | <u>9,738</u> | <u>5,413</u> |

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                              | 2023          | 2022          |
|------------------------------|---------------|---------------|
|                              | £             | £             |
| Other creditors              | 5,543         | 13,261        |
| Accruals and deferred income | <u>7,256</u>  | <u>7,030</u>  |
|                              | <u>12,799</u> | <u>20,291</u> |

**15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

|                 | 2023     | 2022     |
|-----------------|----------|----------|
|                 | £        | £        |
| Other creditors | <u>-</u> | <u>-</u> |

**16. MOVEMENT IN FUNDS**

|                           | At 1.4.22      | Net<br>movement<br>in funds | At<br>31.3.23  |
|---------------------------|----------------|-----------------------------|----------------|
|                           | £              | £                           | £              |
| <b>Unrestricted funds</b> |                |                             |                |
| General fund              | 930,833        | (104,561)                   | 826,272        |
| <b>Restricted funds</b>   |                |                             |                |
| Restricted fund           | 31,356         | (6,444)                     | 24,912         |
|                           | <u>962,189</u> | <u>(111,005)</u>            | <u>851,184</u> |

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                          |                           |
| General fund              | 54,951                     | (69,335)                   | (90,177)                 | (104,561)                 |
| <b>Restricted funds</b>   |                            |                            |                          |                           |
| Restricted fund           | 45,366                     | (51,810)                   | -                        | (6,444)                   |
|                           | <u>100,317</u>             | <u>(121,145)</u>           | <u>(90,177)</u>          | <u>(111,005)</u>          |

**Freemasons Charity Yorkshire North &  
East Ridings CIO**

**Notes to the Financial Statements - continued  
For The Year Ended 31 March 2023**

**16. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

|                           | At 1.4.21<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.3.22<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 911,405        | 19,428                           | 930,833            |
| <b>Restricted funds</b>   |                |                                  |                    |
| Restricted fund           | 29,281         | 2,075                            | 31,356             |
|                           | <hr/>          | <hr/>                            | <hr/>              |
| <b>TOTAL FUNDS</b>        | <u>940,686</u> | <u>21,503</u>                    | <u>962,189</u>     |

Comparative net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                          |                           |
| General fund              | 45,041                     | (64,446)                   | 38,833                   | 19,428                    |
| <b>Restricted funds</b>   |                            |                            |                          |                           |
| Restricted fund           | 8,556                      | (6,481)                    | -                        | 2,075                     |
|                           | <hr/>                      | <hr/>                      | <hr/>                    | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <u>53,597</u>              | <u>(70,927)</u>            | <u>38,833</u>            | <u>21,503</u>             |

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**18. RESTRICTED FUNDS**

|  | Balance at 31<br>March 2022<br>£ | Incoming<br>Resources<br>£ | Outgoing<br>Resources<br>£ | Investment<br>Gains<br>£ | Balance at<br>31 March<br>2023<br>£ |
|--|----------------------------------|----------------------------|----------------------------|--------------------------|-------------------------------------|
| Teddies for Loving<br>Care Scheme        | 18,090                           | 740                        | (4,511)                    | -                        | 14,319                              |
| PGA                                      | 12,000                           | -                          | (2,328)                    | -                        | 9,672                               |
| Wellbeing Initiative                     | 624                              | -                          | (445)                      | -                        | 179                                 |
| Community Chest                          | 642                              | 100                        | -                          | -                        | 742                                 |
| Way of the Roses                         | -                                | 35,969                     | (35,969)                   | -                        | -                                   |
| Autumn Appeal                            | -                                | 6,437                      | (6,437)                    | -                        | -                                   |
| Juno lodge re<br>Beverley Food<br>Scheme | -                                | 250                        | (250)                      | -                        | -                                   |
| PGL AGM<br>collection                    | -                                | 1,870                      | (1,870)                    | -                        | -                                   |
|  | <hr/>                            | <hr/>                      | <hr/>                      | <hr/>                    | <hr/>                               |
|  | <u>31,356</u>                    | <u>45,366</u>              | <u>(51,810)</u>            | <u>-</u>                 | <u>24,912</u>                       |

**Freemasons Charity Yorkshire North &  
East Ridings CIO**

**Notes to the Financial Statements - continued  
For The Year Ended 31 March 2023**

**18. RESTRICTED FUNDS - continued**

The Teddies for Loving Care Scheme provides soft toys to children admitted to hospital Accident and Emergency wards in a state of distress. The funds for this appeal are all held as cash deposits.

Provincial Grand Almoner ("PGA") is a restricted fund set up by a single donation from a member of the Charity for the express purposes of supporting the Provincial Grand Almoner in his role in overseeing the needs of distressed members and their family. The funds are all held as cash deposits.

The Community Chest is a scheme assists good causes determined by individual lodges. The funds for this scheme are all held as cash deposits.

The Wellbeing initiative assists good causes determined by individual lodges. The funds for this scheme are all held as cash deposits.

The Way of the Roses was a sponsored bike ride to raise funds for two registered charities. The funds for this scheme were utilised during the year.

The Autumn Appeal assists good causes supported by individual lodges. The funds were utilised during the year.

The Juno lodge re Beverley Food Scheme were donations received with the express purpose of supporting Juno lodge to provide a kitchen to feed the needy. The funds were utilised during the year.

The Provincial Grand Lodge ("PGL") collection represents fund collected with the express purpose of supporting the Friends of Connaught Court charity. The funds were utilised during the year.



**Freemasons Charity Yorkshire North &  
East Ridings CIO**

**Appendix**

**For The Year Ended 31 March 2023**

|   |                    |
|---|--------------------|
| <b>Analysis of Grants paid under Way of the Roses</b> | £                  |
| Prostate Cancer UK                                    | 17,985             |
| Jo's Cervical Cancer                                  | 17,984             |
|   | <hr/> 35,969 <hr/> |

|  |                    |
|--|--------------------|
| <b>Analysis of Grants paid under the Autumn Appeal</b> | £                  |
| Move the Masses  | 250                |
| York Womens Counselling Service                        | 500                |
| York SANDS   | 250                |
| York & Scarborough Hospital Charity                    | 350                |
| The Dales School Fund                                  | 300                |
| Great North Air Ambulance                              | 500                |
| South Tees Hospitals Charity                           | 3,000              |
| Yorchestra   | 57                 |
| The West Way Open Arms                                 | 250                |
| Scarborough Social Action Group                        | 250                |
| Scarborough/Ryedale Community Recycling                | 1,000              |
| Cancer Laryngectomy Trust                              | 500                |
| Next Steps Mental Health Centre                        | 500                |
| St Marys Church Cloughton                              | 305                |
| Cleveland Mountain Rescue Team                         | 450                |
| We Can Dance   | 500                |
| Northern Hull Rainbow Gardens                          | 943                |
| Bone Cancer Research Trust                             | 200                |
| Kingfisher Cafe for the Homeless                       | 400                |
| The Scarborough Amicable Society                       | 450                |
| Beach  | 400                |
| Fishermans Charity                                     | 300                |
| WISHH  | 900                |
| The Stephen Hughes Foundation                          | 300                |
| My Sisters Place                                       | 500                |
| Special Stars  | 300                |
| Marwood CE Infant School                               | 250                |
| Herriot Hospice @ The Lambert                          | 300                |
| PCC Marton in Cleveland                                | 250                |
| Trinity Methodist Church                               | 250                |
| Girl Guides Guisborough                                | 250                |
| Beech Holmes Tandom Club                               | 1,437              |
| RSPCA York & District                                  | 200                |
| Linthorpe Community Primary School                     | 250                |
| Humber Rescue  | 1,003              |
| Motor Neurone Disease Association                      | 457                |
|  | <hr/> 18,302 <hr/> |

**Freemasons Charity Yorkshire North &  
East Ridings CIO**

**Appendix  
For The Year Ended 31 March 2023**

**Analysis of Grants paid under Covid-19 Appeal for the  
year ended 31 March 2022**

Beverley Community Lift

£

1,175

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1,175

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**Analysis of Grants paid under Wellbeing initiative for the  
year ended 31 March 2022**

£

York Food Bank

200

South Tees Hospital Charities

500

Hull Food Bank

200

Hull & East Riding MIND

200

Andy's Man Club

478

Hull Greyhound Rescue

790

Our Hospitals Charity

1,219

Great Ayton Girl Guides

350

RAFT

150

Footprints in the Community

612

Marie Curie Nurses

500

Yorkshire Air Ambulance

460

Riding for the Disabled

474

Roseberry Academy

150

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6,283

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**Freemasons Charity Yorkshire North &  
East Ridings CIO**

**Detailed Statement of Financial Activities  
For The Year Ended 31 March 2023**

|   | 2023<br>£       | 2022<br>£       |
|---|-----------------|-----------------|
| <b>INCOME AND ENDOWMENTS</b>              |                 |                 |
| <b>Donations and legacies</b>             |                 |                 |
| Donations                                 | 69,240          | 25,675          |
| Teddies for Loving Care                   | 740             | 4,805           |
| Legacies                                  | <u>-</u>        | <u>-</u>        |
|   | 69,980          | 30,480          |
| <b>Other trading activities</b>           |                 |                 |
| Masonic Lottery – net proceeds            | 3,383           | -               |
| <b>Investment income</b>                  |                 |                 |
| Quoted investments                        | <u>26,954</u>   | <u>23,117</u>   |
| <b>Total incoming resources</b>           | 100,317         | 53,597          |
| <b>EXPENDITURE</b>                        |                 |                 |
| <b>Raising donations and legacies</b>     |                 |                 |
| Investment management fee                 | 8,083           | 9,157           |
| <b>Charitable activities</b>              |                 |                 |
| Teddies for Loving Care                   | 4,511           | 1,822           |
| Other charitable expenditure              | 3,480           | -               |
| Grants to institutions                    | 83,095          | 35,820          |
| Grants to individuals                     | <u>16,128</u>   | <u>18,600</u>   |
|   | 107,214         | 56,242          |
| <b>Support costs</b>                      |                 |                 |
| <b>Management</b>                         |                 |                 |
| Sundries                                  | 188             | 559             |
| Computer costs                            | <u>114</u>      | <u>-</u>        |
|   | 602             | 559             |
| <b>Finance</b>                            |                 |                 |
| Bank charges                              | 266             | 169             |
| <b>Governance costs</b>                   |                 |                 |
| Auditors' remuneration                    | 3,960           | 3,600           |
| Auditors' remuneration for non-audit work | <u>1,320</u>    | <u>1,200</u>    |
|   | <u>5,280</u>    | <u>4,800</u>    |
| Total resources expended                  | <u>121,145</u>  | <u>70,927</u>   |
| <b>Net (expenditure)/income</b>           | <u>(20,828)</u> | <u>(17,330)</u> |

This page does not form part of the statutory financial statements