

Charity registration number 1197402 (England and Wales)

Company registration number CE027864

ELLESMERE PORT MASONIC HALL TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

ELLESMERE PORT MASONIC HALL TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr H Knapton Mr R A Brennan Mr W E Thompson M G Ireland
Charity number (England and Wales)	1197402
Company number	CE027864
Registered office	Aaron & Partners LLP 5-7 Grosvenor Street Chester Cheshire CH1 1HG
Accountants	Xeinadin North West Limited First Floor, The Foundation Herons Way Chester Business Park Chester Cheshire CH4 9GB

ELLESMERE PORT MASONIC HALL TRUST

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ELLESMERE PORT MASONIC HALL TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 JUNE 2025

The trustees present their annual report and financial statements for the year ended 30 June 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Trust's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

To further or benefit the residents of Ellesmere Port and the surrounding neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents. In furtherance of these objects but not otherwise, the trustees shall have power: to establish or secure the establishment of a community centre/hall and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objects. 2) To relieve the needs of those who are homeless in Ellesmere Port and the surrounding areas by: a) providing financial and practical help to assist with long term homelessness by way of grants or other support to individuals and to organisations; b) establishing a new venue in the vicinity of Ellesmere Port to provide self-catering start up accommodation for homeless people as short-term accommodation.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Trust should undertake.

Achievements and performance

Significant activities and achievements against objectives

During the year the Trustees continued to work towards the charity's objectives of providing facilities for community benefit and supporting those in housing need in Ellesmere Port.

A significant milestone was achieved through the purchase and refurbishment of two Houses in Multiple Occupation (HMOs). This development has created an additional nine bedrooms of supported accommodation, directly increasing the charity's capacity to assist individuals in housing need. The refurbishment has been undertaken to a high standard, ensuring the properties provide safe, sustainable, and comfortable living environments for beneficiaries.

Alongside this expansion, the Trustees have worked to strengthen the long-term sustainability of the Trust's property portfolio by investing in its assets. This reflects the charity's commitment to both immediate support for individuals and the creation of lasting community benefit.

Financial review

Reserves policy

It is the policy of the Trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Trust's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

ELLESMERE PORT MASONIC HALL TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

Numerical commentary

The year to 30 June 2025 saw total expenditure of £6,557 (2024: £645), reflecting the increased property-related running costs and professional fees associated with the expansion of housing provision. This increase was anticipated by the Trustees as part of the growth strategy.

No income was received in the year (2024: £61), and therefore the Trust reported a net deficit of £6,557 (2024: deficit of £584). Despite this, unrestricted reserves remain strong at £1.03m (2024: £1.04m), well above the reserves policy requirement of three to six months' expenditure.

The most notable financial movement is within fixed assets, which increased from £101,435 in 2024 to £393,419 in 2025 due to the acquisition and refurbishment of the two HMOs. This demonstrates the charity's strategy of using its resources to expand its property base to further its objectives.

Overall, the Trustees consider the year to have been highly successful in strengthening the charity's impact and enhancing its ability to support vulnerable individuals through the provision of safe housing.

Structure, governance and management

The Trust is a company limited by guarantee, approved and registered with the charity commission with charity number 1197402.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr H Knapton

Mr R A Brennan

Mr W E Thompson

M G Ireland

Recruitment and appointment of trustees

The initial Trustees were chosen for their experience and were drawn from the donating company EPMH Ltd.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure

Due to the simple nature of the entity it is both governed and managed by its trustees.

The trustees' report was approved by the Board of Trustees.

M G Ireland

Chairman

27 November 2025

ELLESMERE PORT MASONIC HALL TRUST

ACCOUNTANTS REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF ELLESMERE PORT MASONIC HALL TRUST FOR THE YEAR ENDED 30 JUNE 2025

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Ellesmere Port Masonic Hall Trust for the year ended 30 June 2025, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <https://www.icaew.com/regulation>.

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Ellesmere Port Masonic Hall Trust and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Ellesmere Port Masonic Hall Trust and the charity's trustees as a body, for our work or for this report.

It is your duty to ensure that Ellesmere Port Masonic Hall Trust has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of Ellesmere Port Masonic Hall Trust. You consider that Ellesmere Port Masonic Hall Trust is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of Ellesmere Port Masonic Hall Trust. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Xeinadin North West Limited

First Floor, The Foundation
Herons Way
Chester Business Park
Chester
Cheshire
CH4 9GB
27 November 2025

ELLESMERE PORT MASONIC HALL TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Charitable activities	3	-	61
Total income		-	61
Expenditure on:			
Charitable activities	4	6,557	645
Total expenditure		6,557	645
Net expenditure and movement in funds		(6,557)	(584)
Reconciliation of funds:			
Fund balances at 1 July 2024		1,040,081	1,040,665
Fund balances at 30 June 2025		1,033,524	1,040,081

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ELLESMERE PORT MASONIC HALL TRUST

BALANCE SHEET

AS AT 30 JUNE 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	10		393,419		101,435
Current assets					
Debtors	11	2,624		1,010	
Cash at bank and in hand		662,931		938,586	
		665,555		939,596	
Creditors: amounts falling due within one year	12	(25,450)		(950)	
Net current assets			640,105		938,646
Total assets less current liabilities			1,033,524		1,040,081
The funds of the Trust					
Unrestricted funds	13		1,033,524		1,040,081
			1,033,524		1,040,081

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 27 November 2025

M G Ireland
Chairman

Company registration number CE027864 (England and Wales)

ELLESMERE PORT MASONIC HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

Charity information

Ellesmere Port Masonic Hall Trust is a Charitable Incorporated Organisation, approved and registered with the Charity Commission with charity number 1197402. The registered office is 5-7 Grosvenor Street, Chester, CH1 1HG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Trust's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Trust is a Public Benefit Entity as defined by FRS 102.

The Trust has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Trust.

1.4 Income

Income is recognised when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ELLESMERE PORT MASONIC HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	50 years straight line one occupied
Office equipment	4 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

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

Financial instruments are recognised in the Trust's balance sheet when the Trust becomes party to the contractual provisions of the instrument.

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

ELLESMERE PORT MASONIC HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

2 Critical accounting estimates and judgements

In the application of the Trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

Useful lives of tangible fixed assets

The useful economic lives of tangible fixed assets must be estimated by management to determine the period over which they are depreciated. A change in estimate would result in a change to the depreciation charged to the profit and loss account in the period.

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Community Benefit		
Other income	-	61
	=====	=====

ELLESMERE PORT MASONIC HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

4 Expenditure on charitable activities

	Housing Provision 2025 £	Housing Provision 2024 £
Direct costs		
Depreciation and impairment	-	169
Property insurance	878	-
Council tax	2,394	-
Rates	527	-
Light and heat	575	-
	<u>4,374</u>	<u>169</u>
Share of support and governance costs (see note 5)		
Support	643	126
Governance	1,540	350
	<u>6,557</u>	<u>645</u>
Analysis by fund		
Unrestricted funds	<u>6,557</u>	<u>645</u>

5 Support costs allocated to activities

	2025 £	2024 £
Depreciation	32	-
Insurance	539	66
Sundry	-	60
Printing, postage and stationery	72	-
Governance costs	1,540	350
	<u>2,183</u>	<u>476</u>
Analysed between:		
Housing Provision	<u>2,183</u>	<u>476</u>
Governance costs comprise:	2025 £	2024 £
Accountancy	1,540	350
	<u>1,540</u>	<u>350</u>

ELLESMERE PORT MASONIC HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

6	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Depreciation of owned tangible fixed assets	32	169
		<u> </u>	<u> </u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Trust during the year.

8 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Total	-	-
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

	Freehold land and buildings	Office equipment	Total
	£	£	£
Cost			
At 1 July 2024	101,604	-	101,604
Additions	291,637	-	291,637
Business combinations	-	379	379
	<u> </u>	<u> </u>	<u> </u>
At 30 June 2025	393,241	379	393,620
	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment			
At 1 July 2024	169	-	169
Depreciation charged in the year	-	32	32
	<u> </u>	<u> </u>	<u> </u>
At 30 June 2025	169	32	201
	<u> </u>	<u> </u>	<u> </u>
Carrying amount			
At 30 June 2025	393,072	347	393,419
	<u> </u>	<u> </u>	<u> </u>
At 30 June 2024	101,435	-	101,435
	<u> </u>	<u> </u>	<u> </u>

ELLESMERE PORT MASONIC HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

11 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments and accrued income	2,624	1,010

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	25,450	950

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 July 2024 £	Incoming resources £	Resources expended £	At 30 June 2025 £
General funds	1,040,081	-	(6,557)	1,033,524
Previous year:	At 1 July 2023 £	Incoming resources £	Resources expended £	At 30 June 2024 £
General funds	1,040,665	61	(645)	1,040,081

14 Capital commitments

	2025 £	2024 £
Amounts contracted for but not provided in the financial statements:		
Acquisition of property, plant and equipment	134,357	-

Capital commitment spend represents an acquisition of another HMO post year end.

15 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).