

**LINCOLNSHIRE MASONIC
CHARITY ASSOCIATION**

REGISTERED CHARITY NO. 214176

RECEIPTS AND PAYMENTS ACCOUNTS

FOR THE YEAR ENDED 30TH JUNE 2021

LINCOLNSHIRE MASONIC CHARITY ASSOCIATION

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for the Year Ended 30th June 2021**

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LINCOLNSHIRE MASONIC CHARITY ASSOCIATION

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY , ITS TRUSTEES
AND ADVISORS
for the Year Ended 30th June 2021**

TRUSTEES:	DM Wheeler	
	G Ives	Retired in year
	A Miller	
	B Goodman	
	S C Hallberg	
	J Warwick	Retired in year
	P Tong	
	I M Pounder	
REGISTERED NAME:	Lincolnshire Masonic Charity Association	
PRINCIPAL OFFICE:	Masonic Hall Cambridge Road Grimsby DN34 5SZ	
CHARITY NUMBER:	214176	
BANKERS:	Lloyds Bank PLC Northgate Sleaford NG34 7BL	
INDEPENDENT EXAMINER:	Mr K Phillips FCA Duncan and Toplis Limited 18 Northgate Sleaford NG34 7BJ	

LINCOLNSHIRE MASONIC CHARITY ASSOCIATION

REPORT OF THE TRUSTEES for the Year Ended 30th June 2021

The trustees present their report with the receipts and payments accounts of the charity for the year ended 30 June 2021.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The governing document of the Lincolnshire Masonic Charity Association (LMCA) is a constitution dated 4 January 1963, amended on 9 September 1999 and 11 March 2010. Details of the trustees who served during the year are set out on page 1. The trustees are appointed by virtue of the office they hold within the Masonic Province of Lincolnshire.

OBJECTIVES AND ACTIVITIES

The objectives of the charity are to raise money for masonic charities. In order to do this each masonic lodge has a charity steward who collects donations from members and passes them on to the provincial charity steward who banks the money and records the donations.

ACHIEVEMENTS AND PERFORMANCE

The trustees consider the charity has had a good year. Donations collected have been donated to masonic charities, notably the Masonic Charitable Foundation.

The charity would not be able to provide such an efficient service if it were not for the continued voluntary help of the provincial charity steward.

FINANCIAL REVIEW

All funds received during the year have been distributed to their nominated charities after the year end. Overheads remain minimal.

INVESTMENT POWERS

The Trust Deed authorises the trustees to make and hold investments using the general funds of the charity but no such investments are presently held.

RISK POLICY

The trustees consider risk to be minimal and therefore currently have no specific policy. The trustees have agreed to continually monitor risk.

RESERVES POLICY

Reserves are generally kept to a minimum as the charity only acts as a collecting agency passing donations to their nominated charity each year. Unrestricted reserves will be used to cover management expenses and also further donations as agreed by the trustees.

PLANS FOR FUTURE PERIODS

The charity plans to continue to raise money for masonic charities.

PUBLIC BENEFIT REPORTING

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and planning future activities. All of the trustees give their time freely and no trustee remuneration was paid in the year.

ON BEHALF OF THE CHARITY





D M Wheeler - TRUSTEE

Dated: 11/11/21

LINCOLNSHIRE MASONIC CHARITY ASSOCIATION

Independent Examiner's Report to the Trustees of Lincolnshire Masonic Charity Association

I report on the accounts of the Association for the year ended 30 June 2021 which are set out on pages 4 to 8.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination.

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

- 1 accounting records were not kept in respect of the charity as required under section 130 of the Act; or
- 2 the accounts do not accord with those records.

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



Name: Keith Phillips
Chartered Accountant

Address: Duncan & Toplis Limited
18 Northgate
Sleaford
Lincolnshire
NG34 7BJ

Date: 9/11/21

LINCOLNSHIRE MASONIC CHARITY ASSOCIATION

RECEIPTS AND PAYMENTS ACCOUNT
for the Year Ended 30th June 2021

RECEIPTS	Note	<u>Restricted</u> £	<u>Unrestricted</u> £	<u>TOTAL</u> <u>2021</u> £	<u>TOTAL</u> <u>2020</u> £
DONATIONS					
RMT for Girls & Boys				-	110
LMCA Donations			18,803	18,803	28,915
Donation for Cancer Research and MS Society		2,000		2,000	2,000
Hereward Lodge		4,250		4,250	-
		6,250	18,803	25,053	31,025
Bank interest		-	9	9	33
Total receipts		6,250	18,812	25,062	31,058
PAYMENTS					
Payments for Charitable Activities					
Masonic Charitable Foundation			75,000	75,000	-
Hereward Lodge Donation		4,250		4,250	-
Multiple Sclerosis Society		1,000		1,000	-
Cancer Research		1,000		1,000	-
PGCS expenses (relating to 2020)			104	104	-
Multiple Sclerosis and Cancer research		2,000		2,000	-
		8,250	75,104	83,354	-
Independent examination fee		-	654	654	630
Total payments		8,250	75,758	84,008	630
Net movement for the year		(2,000)	(56,946)	(58,946)	30,428
Total funds brought forward at 1st July 2020		4,030	97,182	101,212	70,784
Total funds carried forward at 30th June 2021	5	2,030	40,236	42,266	101,212

LINCOLNSHIRE MASONIC CHARITY ASSOCIATION

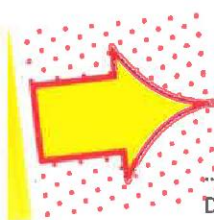
STATEMENT OF ASSETS AND LIABILITIES

As at 30th June 2021

	Note	<u>Restricted</u>	<u>Unrestricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
		£	£	2021	2020
				£	£
Cash at bank		2,030	40,236	42,266	101,212
	4	<u>2,030</u>	<u>40,236</u>	<u>42,266</u>	<u>101,212</u>
FUNDS	5	<u>2,030</u>	<u>40,236</u>	<u>42,266</u>	<u>101,212</u>

The unrestricted fund is wholly undesignated.

The receipts and payments accounts were approved by the Trustees and signed on the charity's behalf by:





D M Wheeler - TRUSTEE

Approved on...11/11/21

LINCOLNSHIRE MASONIC CHARITY ASSOCIATION

NOTES TO THE ACCOUNTS for the Year Ended 30th June 2021

1. TRUSTEES REMUNERATION

No trustee or connected person received any remuneration either directly or indirectly. (2020 - none)

2. TRUSTEES EXPENSES

Trustees were paid a total of nil during the year to cover office expenses. (2020 - Nil)

3. EMPLOYEE EMOLUMENTS

No employees received remuneration of £60,000 per annum or more. (2020 - none)

There were no full time or part time employees during the current or preceding period.

4. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Debtors £	Cash £	Creditors £	2021 Total £
RESTRICTED FUNDS				
RMT for Girls & Boys		1,350		1,350
New Provincial Benevolent Fund		505		505
Masonic Charitable Foundation		175		175
	-	2,030	-	2,030
UNRESTRICTED FUNDS	-	40,236	-	40,236
	-	42,266	-	42,266

COMPARATIVE FOR ANALYSIS OF NET ASSETS BY FUNDS

	Debtors £	Cash £	Creditors £	2020 Total £
RESTRICTED FUNDS				
RMT for Girls & Boys		1,350		1,350
New Provincial Benevolent Fund		505		505
Masonic Charitable Foundation		175		175
Multiple Sclerosis and Cancer research		2,000		2,000
	-	4,030	-	4,030
UNRESTRICTED FUNDS	-	97,182	-	97,182
	-	101,212	-	101,212

Details of the movements in the year and purpose of restricted funds are given in note 5 below.

LINCOLNSHIRE MASONIC CHARITY ASSOCIATION

NOTES TO THE ACCOUNTS for the Year Ended 30th June 2021

5. MOVEMENT IN FUNDS

	At 01/07/2020 £	Receipts £	Payments £	At 30/06/2021 £
RESTRICTED FUNDS				
RMT for Girls & Boys	1,350	-	-	1,350
New Provincial Benevolent Fund	505	-	-	505
Masonic Charitable Foundation	175	-	-	175
Hereward Lodge donations	-	4,250	4,250	-
Multiple Sclerosis and Cancer research	2,000	2,000	4,000	-
	4,030	6,250	8,250	2,030
UNRESTRICTED FUNDS	97,182	18,812	75,758	40,236
	101,212	25,062	84,008	42,266

COMPARATIVE FOR MOVEMENT IN FUNDS

	At 01/07/2019 £	£	£	At 30/06/2020 £
RESTRICTED FUNDS				
RMT for Girls & Boys	1,240	110	-	1,350
New Provincial Benevolent Fund	505	-	-	505
Masonic Charitable Foundation	175	-	-	175
Multiple Sclerosis and Cancer research		2,000		2,000
	1,920	2,110	-	4,030
UNRESTRICTED FUNDS	68,864	28,948	630	97,182
	70,784	31,058	630	101,212

PURPOSE OF RESTRICTED FUNDS

The purpose of the charity is to receive money for onward distribution to masonic charities on behalf of the individual lodges and their Brethren. The restriction on the funds is that the money must be donated to those charities for which the money has been received. The purpose for which the money must be used is therefore the responsibility of the individual rather than the LMCA. Masonic Charities include RMT for Girls & Boys, New Provincial Benevolent Fund and the Masonic Charitable Foundation.

Restricted funds are funds which have been donated or raised for charity by individual lodges. The restricted funds must be used wholly in respect of donations to masonic charities.

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects.