

THE EAST LANCASHIRE MASONIC CHARITY

England & Wales · Charity number 225151

Details

Other names	THE EAST LANCASHIRE MASONIC BENEVOLENT INSTITUTION (INCORPORATED), E L M B I
Status	Registered
Legal form	Charitable company
Company number	00079735
Registered	1964-01-30
Register	View on the Charity Commission register

Contact

Address	Hewlett Court Newcombe Road Ramsbottom Bury BL0 9XJ
Phone	01204 886552
Email	elmc@eastlancsmasons.org.uk
Website	www.elmc.co.uk

Activities

Objects: (A) THE RELIEF OF POVERTY BY THE PROVISION OF HELP AND ASSISTANCE PREDOMINANTLY BUT NOT EXCLUSIVELY IN EAST LANCASHIRE TO PREDOMINANTLY BUT NOT EXCLUSIVELY EAST LANCASHIRE MASONS AND THEIR DEPENDENTS OR THE DEPENDENTS OF SUCH DECEASED MASONS WHO ARE IN NEED BY REASON OF THEIR POVERTY AND TO PROVIDE CHARITABLE ASSISTANCE TO SUCH OTHER MASONIC AND NON-MASONIC CHARITABLE OBJECTIVES AS THE BOARD OF DIRECTORS ("THE BOARD") OF THE INSTITUTION SHALL DECIDE.(B) THE EDUCATION OF CHILDREN OF NEEDY OR DECEASED FREEMASONS.(C) TO AFFORD CHARITABLE ASSISTANCE TO NEEDY FREEMASONS OR THEIR WIDOWS OR TO ANY OF THEIR OTHER DEPENDENT RELATIVES, AS THE BOARD SHALL DECIDE.(D) TO MAKE GRANTS IN CASH OR IN KIND FOR THE PURPOSE OF RELIEVING THE IMMEDIATE AND PRESSING NEEDS OF IMPOVERISHED FREEMASONS, OR THEIR FAMILIES, OR, IN SPECIAL CIRCUMSTANCES, OTHER DEPENDENT RELATIVES, AS THE BOARD SHALL DECIDE, WHETHER PERMANENTLY RESIDENT WITHIN THE PROVINCE OF EAST LANCASHIRE OR NOT.(E)TO EDUCATE THE PUBLIC THROUGH ESTABLISHING AND MAINTAINING THE OPERATION OF A MUSEUM RELATING TO THE HERITAGE AND CULTURE OF FREEMASONS.(F) TO PROMOTE ANY OTHER CHARITABLE PURPOSES FOR THE GENERAL BENEFIT OF THE PUBLIC LIVING PREDOMINANTLY BUT NOT EXCLUSIVELY IN THE EAST LANCASHIRE AREA AS THE BOARD OF THE CHARITY SHALL SEE FIT.

Activities: The relief of poverty, predominantly but not exclusively to East Lancashire Freemasons and their dependents.The education of children of needy or deceased FreemasonsTo promote other charitable purposes for the general benefit of the public living predominantly but not exclusively in the East Lancashire area.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Accommodation/housing
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** PREDOMINANTLY BUT NOT EXCLUSIVELY EAST LANCASHIRE
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,092,086	£1,305,703	£9,616,117	19
2023-12-31	£1,036,704	£1,012,779	£9,534,414	28
2022-12-31	£1,277,875	£1,003,242	£9,290,305	30
2021-12-31	£786,556	£1,691,539	£8,437,493	27
2020-12-31	£872,654	£858,441	£9,068,441	26

Trustees

Name	Role	Appointed
Chad Anthony Northcott	Chair	2014-09-18
David Lightbown		2016-09-22
John Anthony Griffin		2023-11-16
John Richard Farrington		2018-11-15
John Taylor		2023-11-16
Julie Ward		2016-09-22
Mark Wiliam Davis		2024-09-26
PHILIP JOHN PRICE		2011-09-21
Peter Lyndon Nicholson		2022-09-22
ROBERT FRANKL		2022-03-29
Stephen Alexander Thomson		2019-09-26
TONY STEPHENSON		2023-11-16
WILLIAM RAYMOND WAITE		

Accounts

THE EAST LANCASHIRE MASONIC CHARITY

(A company limited by guarantee)

Company Number: 79735

Registered in England

Registered Charity Number: 225151

DIRECTORS ANNUAL REPORT

&

FINANCIAL STATEMENTS

For the year ended 31st December 2024



**Hewlett Court
Newcombe Road
Ramsgate
Bury
BL0 9XJ**

CONTENTS

Introduction	Page 3
Reference and Administrative Details	Page 4
Structure, Governance and Management	Page 6
Objectives and Activities	Page 7
Activities of the Year	Page 8
Future Plans	Page 23
Financial Review and Results for the Year	Page 25
Statement of Trustees Responsibilities	Page 28
Audit Report	Page 29
Statement of Financial Activities	Page 33
Balance Sheet	Page 34
Statement of Cash Flows	Page 35
Notes to the Financial Statements	Page 36
List of Donations Given	Page 46
National Masonic Charities - Statistics 2024	Page 48

INTRODUCTION FROM OUR PRESIDENT

I greet you all warmly and recommend this Annual Report to you. We hold our Provincial Charity close to our hearts, and, like me, you will all have pride in the work we do and be especially proud of our Home at Hewlett Court. The wider we share news of our charitable endeavours then the better the service and support we give is understood in the wider community. So, please share this report with your family, friends and further afield.

When I reflect on 2024's activities, events and challenges I remind myself that all the work we do has one aim – to give help to someone in need. The ELMC and MCF work closely together and are in the business of assisting others when required, by offering support with finances, health, and independence, by extending opportunities and enriching lives. We give money and time and then there is a human story behind everything that we do, and those stories extend widely beyond the masonic family into our local communities.

I recently met a young teenager called Abe. Abe is paralysed from the chest downwards and had been in Manchester Children's Hospital for several months. To hear first-hand how our grant to the Hospital Charity has supported him and many others – with schooling and provision of a play hub with gaming, arts and crafts, life skills, music, photography to name but a few – was both humbling and gratifying. This is just one example from many where we have extended our charity arm into the community.

There is mention throughout this report of those who serve and I must acknowledge and thank Julie Ward, the Hewlett Court staff and the many volunteers who make up our Board and Committees. I also offer grateful thanks to the members of East Lancashire, who donate so freely and enable us to do so much.

I hope this Annual Report provides you with an insight into the activities of our Charity. I am proud of the ELMC, and our Freemasons who support it.

Right Worshipful Brother Robert I Frankl, Provincial Grand Master
President of the East Lancashire Masonic Charity

REFERENCE AND ADMINISTRATIVE DETAILS

The **East Lancashire Masonic Charity (ELMC)** is a Registered Charity (Registered Number 225151) constituted as a company limited by guarantee (Company Number 79735). It is the principal charity for Freemasons in the Masonic Province of East Lancashire.

BOARD OF DIRECTORS/TRUSTEES - * Non-Executive

President	Robert I Frankl *
Deputy President	John R Farrington *
Chairman	Chad A Northcott
Hon. Secretary	Philip J Price
Hon. Treasurer	Malcolm Roe
	David Lightbown
	Peter Nicholson
	Stephen A Thomson
	William R Waite *
	Julie Ward*
	John Griffin
	John Taylor
	Tony Stephenson
	Mark Davis
	<i>(Appointed 26.09.2024)</i>

REGISTERED OFFICE:

Hewlett Court
Newcombe Road
Ramsbottom
Bury
BL0 9XJ

AUDITORS:

Percy Westhead & Company
Chartered Accountants and Statutory Auditors
Hanover House
30-32 Charlotte Street
Manchester, M1 4FD

BANKERS:

Barclays Bank plc
Leicester
Leicestershire, LE87 2BB

INVESTMENT ADVISORS:

W H Ireland Ltd
One New Bailey
4 Stanley Street
Salford, M3 5JL

SOLICITORS:

DWF Solicitors
Scott Place
2 Hardman Street
Manchester M3 3AA

MANAGEMENT:

Director of Operations: Mrs Julie Ward

Manager of Hewlett Court: Mrs Beverley Schofield

ADMINISTRATION:

Administrative Officer: Mrs Karen Hall

CONTACT:

Principal address: Hewlett Court
Newcombe Road
Ramsbottom
Bury
BL0 9XJ
Tel: 01204 886552
Email: elmc@eastlancsmasons.org.uk
Website: www.elmc.co.uk

STRUCTURE, GOVERNANCE AND MANAGEMENT

The ELMC was incorporated on the 13th January 1904. The Provincial Grand Master of the Masonic Province of East Lancashire is a non-Executive Director and the President of the Charity. The Deputy Provincial Grand Master is also a non-Executive Director and the Deputy President. The business and affairs of the Charity are directed by the Board of Directors/Trustees in accordance with the Articles of Association and managed on a day-to-day basis by the Operations Director, Julie Ward, the Manager of Hewlett Court, Beverley Schofield, and part-time Administrative Officer, Karen Hall.

Voting Members, known as Representative Members, are appointed by each Lodge and Chapter of the Masonic Province of East Lancashire. Any Brother, his family or friend may become an individual member of the ELMC at the discretion of the Board through a personal gift of at least £60 per annum. These “Friends” are entitled, should they wish, to attend the Annual General Meeting and to receive a copy of the Annual Report, but are not entitled to cast a vote at the AGM.

THE BOARD OF DIRECTORS/TRUSTEES

The Board of the ELMC comprises:

The President who shall act in a non-Executive capacity
The Deputy President who shall act in a non-Executive capacity
The Chairman of the Charity
The Secretary of the Charity
The Treasurer of the Charity
The Chairman of the Benevolence Committee
The Chairman of the Grants Committee
The Chairman of the Hewlett Court Advisory Committee
The Chairman of the Museum Committee
The Provincial Grand Almoner
The Provincial Grand Charity Steward
Three non-Executive Directors - with an option for a total of up to five non-Executive Directors.

The President, the Deputy President, the Provincial Grand Almoner and the Provincial Grand Charity Steward are all ex-officio Members of the Board, other Members are elected at each Annual General Meeting.

Induction and Training of Members of the Board:

Upon appointment or election to the Board new Members receive the following:

1. Information explaining the extent of the involvement required
2. A copy of the Memorandum and Articles of Association of the Company
3. Copies of the most recent Annual Report and Accounts/Statement of Trustees' responsibilities
4. An explanation of membership of the Board
5. Copy of the Charity Commissioners Guide to the responsibilities of a Charity Trustee
6. Copies of the minutes of previous meetings of the Board

The Board appoints Sub-Committees, which are approved at the Annual General Meeting each year, to consider and make recommendations to it for the management of the Charity. The appointed Sub-Committees are:

The Committee of Benevolence consists of a representative of each of the Areas in the Masonic Province of East Lancashire together with other members nominated by the President or the Board. The role of the committee is to determine the provision of charitable assistance to needy Freemasons, their widows or other dependent relatives. The Committee of Benevolence operates two Sub-Committees' – the Comforts Fund Committee and Young People's Committee. Much of the work of the Benevolence Committee is co-ordinated with the Masonic Charitable Foundation in London to whom petitions are submitted for consideration.

Hewlett Court Advisory Committee whose responsibility is to offer professional support and guidance to the Director of Operations and Manager.

Museum and Library Committee's objectives include the operation of a Museum of Freemasonry for the education and pleasure of Freemasons and the public on Masonic Heritage. The Committee, in addition to displaying, caring for, and maintaining an inventory of Masonic artefacts also manages a library of books, manuscripts and other papers, some of which are displayed, whilst others are securely available via the Rylands library.

The Grant Making Committee supports non-Masonic charities and other good causes that are proposed by Lodges and Areas within the Province of East Lancashire. It encourages the active involvement of Freemasons within their local communities.

The Fund-Raising Committee has a responsibility to oversee a clear Marketing, Communication and Fund-Raising strategy across the Province.

The Investment Sub-Committee. The investment policy is to maximise the long-term return on the Charity's Investment funds, subject to the risks normally associated with a balanced approach to portfolio management. The Charity does not restrict itself to any particular category of investment, and the performance of the funds is measured against appropriate benchmark indices. The sub-committee monitors the Charity's investments at regular meetings with advice taken from W H Ireland Ltd, its Stockbroker.

OBJECTIVES AND ACTIVITIES

The Charity is the central vehicle for the delivery of Masonic charity and care on behalf of Freemasons in East Lancashire. It augments the charitable work of Freemasons in their Lodges and Areas by supporting those in need within the wider Masonic "family", eligible projects which benefit local communities and other good causes.

The specific objectives for which the Charity is established are:

1. The relief of poverty by the provision help and assistance to needy Freemasons, or their widows or any other of their dependent relatives, living predominantly but not exclusively in East Lancashire.
2. The education of children of needy or deceased Masons.

3. To make grants in cash or kind for the purpose of relieving the immediate and pressing needs of Freemasons or their families who live predominantly but not exclusively in East Lancashire.
4. To provide help and assistance to other charitable and good causes for the general benefit of the public or communities situated predominately but not exclusively in the East Lancashire area.

The Trustees confirm that they have complied with the duty in section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission on public benefit.

ACTIVITIES OF THE YEAR

The core activity of this Charity, since its inception over one hundred years ago, has been to support and provide help for the less fortunate within our Masonic and the extended community. In 2024 circa 450 beneficiaries were recognised by the Committee of Benevolence and the Welfare Office, 125 of whom were also supported by the Masonic Charitable Foundation. In addition to the time freely given by Almoners, Provincial Welfare Officers, Charity Stewards and many other committed Freemasons, the financial value of the grants and support to East Lancashire beneficiaries in this financial year consisted of £105K from the ELMC and a further £417K from MCF (this included help with living costs, health and well-being, and supporting the education of children and young people).

The ELMC Grants Committee is now well established and is giving financial support to projects, often in which Freemasons are actively involved, bringing benefits which improve the quality of life in local communities. It continues to make grants to local charities and good causes where comparatively small contributions make a considerable difference. The impact of £78K of donations in 2024 is very important to us – Freemasonry in action. Other ELMC donations include £100K towards the EL Festival 2026 and £28K, included in the £78K, towards three projects funded by the Manchester Children's Hospital Charity Trust. This latter donation bolstered £10 K of MCF donations offered to us during the Festival period. A further £20K of MCF donation went to support other charities within the Province - again topped up with 3 lots of ELMC Grants of £5,000. See the full list of MCF and ELMC Grants to the rear of this report.

The total outlay of ELMC funds to both masonic and non-masonic causes in 2024 was £301,294.

The ELMC Fund Raising Committee has worked closely with the Provincial Charity Steward's Committee and other ELMC Officers to develop fund-raising activities and encourage regular donations by Freemasons, their Lodges and Chapters and the extended masonic Community.

Hewlett Court, the sheltered accommodation owned and operated by the Charity, continues to provide a happy and nurturing environment for its residents, with a capacity of a maximum of 44 residential places (full occupancy with a wait list of 15-20). Major improvements to the facility were completed during 2021 and refurbishment and exterior work continues in 2024. It is very much worth your Lodge planning a visit, where you will be made most welcome. It is worth here mentioning the fabulous gardens and outside spaces meticulously cared for by two volunteers – Alston Hall and Paul Sellers.

Julie Ward, Operations Director for the ELMC, continues with the management of the day-to-day activity of the Charity from her base at Hewlett Court, supported by Beverley Schofield, the Manager at Hewlett Court. Some of the challenges which have been well met included marketing for occupancy at Hewlett and the ongoing management and support of 30-40 staff, coupled with working with 40-50 Directors and committee members (all volunteers). This is demanding, challenging and requires resilience. The needs are all met and all of the above work fabulously within their teams.

Prior to completion of the works at Manchester Hall, in late 2022 the development/management company went into receivership. In late 2023 the developer came out of receivership then back into receivership during 2024 and as of July 2025 the developer is back in control. We are no further on with completion of the work and much happens behind the scenes to pursue this. We continue to do our utmost to protect our asset (Manchester Hall) and ensure that Manchester Freemasonry enjoys the excellent service and surroundings to which it is accustomed.

During the year the membership of the Board and its various committees has been considered and the governance of the constituent parts of the Charity has been kept under review. As reported in previous years we continue to monitor the governance of the Charity and risk management at all levels of the operation. This annual report provides more detail on the activities of the individual components of the charity.

To keep updated on all ELMC activities, please visit our web resources:

www.elmc.co.uk

www.x.com/elmc

www.facebook.com/eastlancashiremasoniccharity

[Hewlett Court \(@hewlettcourt\) • Instagram photos and videos](#)

THE COMMITTEE OF BENEVOLENCE

David Lightbown	Chairman
Philip J Price	ELMC Hon. Secretary
Tony Stephenson	Provincial Grand Almoner
John Taylor	Provincial Grand Charity Steward
Alston Hall	Chairman, Comforts Fund Committee
Julie Ward	Director of Operations

AREA REPRESENTATIVES

Alston Hall	Eastern Area
John Friend	Western Area
Vic Murphy	Southern Area
Colin Barton	Northern Area
Alan Potts	Salford Area
Geoff Worsley	Manchester Area

The Committee of Benevolence (COB) meets monthly throughout the year to consider cases, for either financial assistance or other forms of support. Whilst financial assistance is the main form of support other factors are taken into account when considering each application.

Assistance is also considered for home repairs or household appliances and any special needs equipment to help improve the quality of life, with each case being considered on its merit.

The majority of applications receive appraisal by the Masonic Charitable Foundation with petitions brought to them by the Provincial Welfare Officers (PWO), Almoners or other concerned Brethren on behalf of Freemasons, their family and dependants who are considered to be in need, these are also reviewed by the committee of Benevolence, who consider if further support is necessary to meet the current ELMC guidelines.

In the last year the MCF has given financial support to 125 beneficiaries within the Province of East Lancashire totalling £416,568 with additional financial support of £104,651 being provided by the ELMC, this being dispersed via the Committee of Benevolence, the Comforts Fund and the Young Peoples Committee.

The total number of beneficiaries of ELMC 2024 [at year end] being 444, comprising 66 widows, 15 brethren, 14 Married Couples, 0 Spinsters, 0 Bachelor, 48 Young People, 40 Residents of Hewlett Court, and 261 Widows of Closed Lodges.

During 2024 there were 25 new petitions for financial support, 52 cases were reviewed and 10 were made a new beneficiary of the Charity. In addition to which a number of the young beneficiaries have received financial assistance for educational purposes.

Although the Committee of Benevolence meets on a monthly basis to consider petitions, we also aim to react as quickly as possible to any request for immediate assistance when required, with each case being considered on its merit. The Chairman works closely with both the Provincial Grand Almoner and Provincial Grand Charity Steward, with such emergency cases being ratified at the next COB meeting.

I would like to offer my sincere thanks to all members of the Committee of Benevolence, the Provincial Welfare Officers, Julie Ward and Karen Hall for all their hard work and support during the last twelve months.

David Lightbown
Chairman of the Committee of Benevolence

COMFORTS FUND COMMITTEE

Alston Hall Chairman
Julie Ward
Harold Cooper
Jim Hilton
Beverley Schofield
Rachel Cookson

The Comforts Fund Committee organised a program of events throughout the year for the Beneficiaries in 2024. The program starts with the Spring Party on the 10th April 2024 at Stanley House, Masonic Hall, Audenshaw, Manchester.

This event was supported by the President of the ELMC RW Bro Robert Frankl and his good lady Mrs Fiona Frankl, the Deputy Chairman WBro John Griffin and his good lady Mrs Susan Griffin, WBro Chad Northcott the Chairman of the ELMC with his good lady, Sarah, the Assistant Provincial Grand Masters and their good ladies, Members of the Board of Directors and other distinguished guests.

The evening began with the Chairman Alston, Julie, Beverley, Jim and Harold meeting and greeting all the guests in attendance including the residents from Hewlett Court. Light refreshment was provided prior to the meal.

Over eighty guests dined at 6pm to an excellent meal provided and served by Vicky and the catering staff of Stanley House. The meal was enjoyed by everyone. During the meal we were entertained by Katie (Fiddlestix) with her vast array of her musical talent playing the violin.

After Dinner the President and his good lady, accompanied by Alston, circulated among the guests and engaged with conversations with each guest and tables. Each guest received a gift bag with an easter egg and a present.

After the meal we were entertained by the Jersey Coasters a tribute act of the sixties, with a vast array of music from that period.

The annual holiday took place from 27th May to 3rd June 2024 at the Clifton Park Hotel, St Annes-on-Sea, where fifty-six guests attended. The holiday started off at Hewlett Court where some of the holiday makers met and was treated to light refreshment before boarding the minibus to the Clifton Park Hotel. Some Beneficiaries provided their own transport to the Clifton Park Hotel.

On arrival at the Clifton Park Hotel, they were met and greeted by the Committee Members who helped them with their luggage to their rooms. The Hotel provides seven nights bed and breakfast, evening meals and nightly entertainment for the guests.

On Thursday 30th May 2024 a group trip was organised to visit the Spirit of Garstang an Artisan and unique distilleries. We were treated to sample of their produce ending with cocktail lessons with their products by the owner and director of the business. Needless to say, it was a very enjoyable afternoon and a few sales was made from this unique business.

A visit to Viva stage show was made on 1st June 2024 to an evening performance. The show was enjoyed by all those who attended. During the day bingo sessions were organised by John and Mary who were also on the holiday.

The Clifton Park Hotel Management and staff always provide a warm welcome to the committee and beneficiaries and guest. We are made to feel very special even at mealtimes and during the rest of the stay. The weather was good with warm sunshine for everyone to enjoy.

All the guests had a fantastic holiday and from the comments and feedback from everyone they all enjoyed their stay at The Clifton Park Hotel.

The Autumn outing took place on Tuesday 18th September 2024, with forty-three guests attending a trip to the Royal Albert Docks at Liverpool. On arrival the day trippers were allowed to explore the docks before meeting up for a river cruise on the Floating Grace cruise boat for afternoon tea. The trip provided a history of the docks and surrounding area as explained by the captain of the boat. It gave an insight to the history of the buildings and the docks by the captain who has a personal history and connection of Liverpool and the docks. All enjoyed the trip and gaining some knowledge of such an iconic local landmark.

Finally, I would like to place on record my sincere thanks to Julie, Beverley, Rachel, Harold and Jim who have worked very hard to make these events take place and the way they look after the Beneficiaries. My thanks also to the staff of Hewlett Court who also assist the Comforts Fund Committee on planning these events.

Alston Hall
Chairman of the Comforts Fund Committee.

THE YOUNG PEOPLE’S COMMITTEE

Roger Tinker Chairman
Paul Doran
Gary O’Neill
Raymond P Evans
Malcolm Roe
Stuart Taylor
Karen Hall
Julie Ward
David Lightbown

The Chairman of the Committee of Benevolence is an “ex-Officio” member of this Subcommittee.

All young beneficiaries of the Masonic Charitable Foundation (MCF) with connections to East Lancashire automatically receive additional support from the YPC. In 2024, forty-eight young people with provincial connections were supported, though this number decreased significantly from previous years. The YPC aims to enhance the work of the MCF by building a supportive community for beneficiaries, offering opportunities to meet others with similar experiences. Four or five annual events are organised, typically during school holidays, including activities not usually accessible to attendees. Parents and guardians are also welcome to share in these gatherings.

In 2024, the YPC held three main events: Bowling at The Rock, Diggerland in Castleford, and attending the Cinderella pantomime at Manchester Opera House.

Bowling @ The Rock Bury - 4th April 2024

Fourteen young people, eight parents or guardians, and six committee members enjoyed bowling followed by a meal at the Chinese Buffet, where food was ordered via app and served by robots.

After everybody had arrived and the team selections agreed the contest began. The rules were simple, the competitor with the highest score at the end of the contest would be crowned the winner. Some committee members / parents / guardians were dismayed when told that their scores would be discounted from the competition. The contest was fast and furious. The sledging and attempted distractions on the committee members alley was disgraceful, but Paul held his nerve to finish with the best score. Closely followed by Karen and Gary. Everybody was enjoying the contest and the company of their teammates, so much so, that the booked two hours flew by. After a short presentation to the winner and distribution of an easter egg to each Young Person it was time to take the escalator down one floor to the Chinese Buffet. We had visited the buffet before but something was distinctly different. There are no food stations where you collect your food. What is going on?

The head waiter came across to explain that we would have to download an app to view the range of food on offer and enter our table number. If you are confused about downloading or using a phone app it's best to ask the nearest seven-year-old. Having consulted with the younger members in our group we were soon ordering our food.

Our selection of food arrived quickly and was delivered by a Robot! A friendly, patient and polite robot. The robot service must be a first in Greater Manchester but it works. You can eat as much as you like from the menu. Some went through the card from starters to desserts and then began at the beginning again. Eventually even the greatest appetites had been satisfied and it was time for our goodbyes.

Thanks to Karen for the bookings at the bowling alley and chinese buffet and coordinating the invitations and replies. All of the committee members for their help on the day. The receptionist at the bowling alley for her help in setting up the lanes, the human presence at the Chinese Buffet in guiding us on downloading the menu app, the seven year olds who set up app and of course the robots for their friendly service and never once saying "we will exterminate, exterminate".

Diggerland Trip – 7th August 2024

A group visited Diggerland Castleford, where participants could try various diggers and rides. With low visitor numbers, everyone had multiple turns at attractions before a meal at the Prince William carvery. Thanks to Karen, the committee, and Diggerland staff for a successful outing.

"The best day ever - 7th August 2024" - the response of a five year old when asked if he had enjoyed his day out with the Young Peoples' Committee.

Where is this amazing place? Diggerland. The YPC organised a trip for the beneficiaries of the Masonic Charitable Fund and the East Lancashire Masonic Charity to Diggerland on the 7th August. Diggerland is in Castleford. If you ask any young people what the best thing would be ever, second on the list, after to meet a dinosaur, is to drive a JCB digger. At Diggerland children of all ages, and accompanying YPC committee members, can operate diggers of all sizes. And they did for six hours.

The coach made its first pick-up at Hewlett Court and then Middleton Masonic Hall. From Middleton it's a forty-minute journey to Castleford. After a swift check in at reception everybody was off into the park. Diggers to the left of them, diggers to the right all stood in rows, ready to be played on. What to go on first. Do we dig holes and fill them in or test our handling skills on the smaller diggers that have been adapted to play skittles, hook a duck or dig for buried treasure in the gravel pit. Too many choices. There are dumper trucks to drive,

tyre stackers to operate, robots to drive, mini tractors, mini Landrovers, go karts, buggies, a police car to drive and a JCB 3CX to drive. In addition to all this some of the machines have been converted into fairground rides. Dig-A-Round a JCB backhoe powers a carousel where the mini buckets lift out sideways going forwards and backwards, Sky shuttle a cherry picker with seats propels the riders upwards to fifty feet high giving views over Diggerland and beyond, Groundshuttle a huge forklift converted to have seats on the forks that travels cross country, and for the adrenaline freaks Spindizzy, a giant digger with seats in the bucket that spins round at great speed whilst raising the jib to maximum height and tilting the bucket outwards so everybody is looking downwards. Not for the fainthearted.

On the day of our visit the visitor numbers were quite low. A bonus for our party, there were no queues. Our guests could ride on all of the attractions as many times as they wanted to.

Six hours soon passed and it was time to meet at reception to board our coach for the short, five-minute, journey to the Prince William, a Stonehouse carvery. A day's digging certainly builds an appetite, after everybody had had refreshments and eaten their fill it was time to re-board the coach for the trip back to Middleton and Hewlett Court. After all the exertion and excitement of the day the younger ones were soon asleep on the way back. As everybody left the coach they all agreed it had been "The best day ever".

Cinderella Pantomime – Manchester Opera House – 27th December 2024

This Christmas event included theatre tickets and a party at Manchester Hall with quizzes, musical bingo, dancing, and entertainment. Special thanks were given to Lee Reilly, Paulski and his wife, David Dunleavy and team, the committee, and especially to Paul Doran on his retirement after twelve years' service. Stuart Taylor was welcomed as a new committee member.

The YPC committee members began planning the Christmas outing in May 2024. We reviewed all of the Christmas events planned for theatres in East Lancashire and the eateries local to them. After protracted deliberations it was agreed that we should return to the Manchester Opera House followed by a meal and party at Manchester Hall. We had been to the Opera House and Manchester Hall for the past two years so all of the logistics were in place and lessons learned in the previous years could be included. The return of Jason Manford and Ben Nickless in the cast reinforced our decision. The previous two pantomimes had been huge successes enjoyed by all of our guests.

And that's why Karen and Julie were standing on the corner of Quay Street and Hardman Street on a cold, foggy, Friday between Christmas and New Year. They were joined by other members of the Young Peoples' Committee to distribute the tickets to the families who were able to join us at the Opera House. After all of the families had arrived it was time for the committee members to join our guests in the warmth of the theatre.

The Opera House has a long tradition of pantomime, and many stars of film, theatre and TV have trod the boards in the annual production. The casting of Jason Manford, Ben Nickless and Myra DuBois three years ago was inspirational. This was the third year the artists had appeared in the pantomime. Cinderella was the story being retold this time. All of the, now, traditional elements of pantomime are included, sweets thrown into the auditorium, water guns and soakers to drench the audience, and participation at every opportunity, "hello buttons", cheering Prince Charming, booing the Wicked Stepmother and the Ugly Sisters, and "in the gap". The pantomime is spectacular with a mixture of moments of wonderment for the younger ones, and older ones too, the transformation of Cinderella clothes into her ballgown and the

coach and horses flying overhead on their way to the ball, magical. There are also moments of pure slapstick and comedy genius. Our party was laughing and enthralled throughout.

The highlight of the show, for our group, came in the segment where children from the audience are invited on stage to chat with Prince Charming and Buttons. One of our guests was invited and he took TLC the YPC's mascot on stage with him to great cheers.

After the ball was over and the marriage had been celebrated it was time for the committee members to don their hi vis vests to guide our guests, through the murk and cold, from the Opera House to Manchester Hall for some much needed refreshment (shouting makes you thirsty), a festive meal and more entertainment. On arrival at Manchester Hall our guests were greeted by David Dunleavy and his team and taken into the Goulburn Suite where our balloon modeller, Lee Reilly, and DJ Paulski were ready to begin entertaining them. During the meal our guests were challenged by the quizzes at the table testing their knowledge of Christmas films and trivia. Who could score the most points? Because points mean prizes. The festive board was enjoyed by all, especially the vegan committee member who had forgotten to order a vegan alternative. Karen hadn't forgotten and had ordered one for him. A game of musical bingo was played after dinner with more prizes to win. Dancing was next on the agenda with some young guests demonstrating their skills on the floor for even more prizes. Gary did a great job in leading our guests through a whole range of line dances, ably supported by Karen and Julie. Then it was back to pantomime land as for many of our younger guests it was approaching the witching hour and time to be on their way home. After being given a selection box, it was to say goodbye to old and new friends.

The committee wish to thank the following for their help and giving their time to make this year's Christmas outing a brilliant success:

Lee Reilly, his balloon modelling kept young and old amazed at his skill and creativity. He is also the Communications Officer for the Eastern Area. Paulski and his wife, thank you for the music, quizzes and musical bingo. David Dunleavy and the staff at Manchester Hall, thanks for the food, the service, and patience. It requires great skill to carry trays of food through numerous duels with balloon swords. Karen, for making the bookings, sending the invitations, managing the responses, checking that we had the correct dietary choice and keeping the committee members in order. Julie, for her assistance in planning the event and braving the cold and damp whilst waiting for our guests to arrive. A special mention this year to Paul Doran who has chosen to retire from the YPC after twelve years of service. Thank you for your time and input in planning and delivering so many events during those twelve years. And a special welcome to Stuart Taylor, our latest recruit to the committee. We are all looking forward to working with him.

Roger Tinker
Chairman of the Young People's Committee

GRANT MAKING COMMITTEE

Chad Northcott	Chairman
David Dunn	Deputy Chairman
John R Farrington	Deputy President
John Taylor	Provincial Grand Charity Steward (ex officio)
Tony Stephenson	Provincial Grand Almoner (ex officio)
Rachel Cookson	Communications
Karen Hall	Secretary
David Hudson	
Peter Faulkner	
Julie Ward	Director of Operations

The Grants Committee considered 49 applications for funding during 2024; 36 grants were approved totalling £77,590. This was an increase in applications and funding over the previous year (when £75,018 was disbursed for 35 approved grants). We strive to actively encourage Areas, Lodges, Chapters and individuals to make greater use of the fund and to continue to improve public relations and connections; highlighting the work of our Charity and Freemasonry generally.

We receive several direct applications for funding from charities and good causes, most of which we now refer to the Areas to seek their approval before proceeding. This gives the local team the opportunity to capitalise on the donation opportunity, market the impact Freemasonry is having in our communities, and, in many cases, offer hands on support too (3rd Pillar and Service). From its launch in 2006 the Fund has approved non-masonic grants totalling £870,467.92 as of September 1st 2025. This is addition to grants made directly by the Charity.

The Grants Committee has continued to support the Teddies for Loving Care Initiative, providing teddies to help calm anxious children in A&E units, and Family Courts. They have also been used in hospices to maintain a link between children and their relative, who each have a bear.

The Committee has a stable and experienced membership who considers all applications for non-Masonic support and financial assistance, seeking sanction from the Board for any Grants it seeks to approve that are more than £5,000. The criteria used for approval of awards offer wide latitude, sitting comfortably within the definitions of charitable causes as defined by the Charity Commission. We seek to support as many as possible and have a preference for projects which we can 'own', and where there is active masonic involvement, or where there are items which we can purchase, label and then be proud of our contribution. We aim to support the Charity and the Province in developing relationships with other charities and community organisations.

A complete list of approved Grants is maintained and displayed on the ELMC website. Supported initiatives are regularly communicated on social media channels and well reported in the media, by both the Freemasons and the good causes and charities we support. We continue to audit the recipients of approved Grants to ensure our funds are utilised for the purpose they have been given, and to obtain further publicity, both for the good of Freemasonry and the Charity. We ask local Area Charity Stewards (+/-their Area Communications Officers)

to follow up all grants, so we can report on the positive impact our donations are making and report on the same. This also forms part of our audit process.

The role of the ELMC Grants Committee and its donations cannot be understated, for promoting both the Charity and the Province in our local areas. We aim to contribute to raising the profile of both Freemasonry and the ELMC, portraying a positive image, improving the understanding of Freemasonry, and attracting new members to the fraternity.

Chad Northcott
Chairman of the Grant Making Committee

HEWLETT COURT ADVISORY COMMITTEE

David Lightbown	Chairman
Julie Ward	Director of Operations
Dennis Heskett	Secretary
Malcolm Roe	Treasurer
Mike Stubbs	Health & Safety
Paul Thornton	Building Work
Beverley Schofield	Hewlett Court Manager

Hewlett Court was built some fifty years ago and it goes without saying that ongoing repairs and improvements are necessary to keep up with current standards, regulations and of course better facilities and comforts for the Residents, to this end a number of issues have been identified and improvements will be ongoing when funds are available. The recent completed works include a full fibre infrastructure so as to offer residents a choice of service providers to give access to all TV and social media services, the construction of a new external toilet block at the rear of the complex and updating some of the kitchen cooking equipment, along with general ongoing small works.

It is very pleasing to see the rewards of all the recent refurbishment works and improvements, with all the rooms being presently occupied and a healthy waiting list of future residents with Masonic connections and the very positive and happy atmosphere which is quite noticeable to all on visiting Hewlett Court.

Thanks to the wonderful volunteers and the assistance from the Comforts Fund Committee the external grounds are once again being maintained to a wonderful standard, all of which I am sure will be appreciated by both the residents and visitors to Hewlett Court.

I would encourage Brethren to visit Hewlett Court individually or preferably as a group to view the wonderful facility and I am sure that the Management team would be more than happy to give a guided tour. It is worth giving Hewlett Court serious consideration if any family or friends are looking for independent living accommodation soon, particularly those with a Masonic connection.

Looking at the age profile of the Residents at Hewlett Court we must be doing something right, they all seem to enjoy each other's company and are looked upon as one big family and cared for by the wonderful and dedicated staff employed at Hewlett court.

I would like to thank all the Areas within the Province who continue to support Hewlett Court by way of donations and practical support, which hopefully will continue in the future, and finally thanks for the support I have received from the Advisory Committee members during the past twelve months.

David Lightbown PJGD
Chairman of the Hewlett Court Advisory Committee

LIBRARY AND MUSEUM COMMITTEE

Peter Nicholson	Chairman
Tony Costello	Librarian
Ivan Eastwood	Museum Curator
Andy Tong	General Secretary

The damage caused by ingress of water to the Museum space at Manchester Hall still awaits final remedial work. Therefore, the principal focus during the year has been on fitting out of newly acquired storage and workshop space at Hemsley House, Salford. Now completed, this has enabled us to move-in all the masonic books, manuscripts, museum artefacts and masonic ephemera, and the items are now safely stored along purpose-built racks and shelving. The environment is clean, dry and can maintain an ambient temperature.

Once we can recruit enough of the necessary volunteers, work will begin on re-cataloguing the books and museum items and we can begin to plan museum exhibits for the coming year at Manchester Hall. We also hope to be able to offer exhibitions and displays to support masonic halls and other venues, suitable for their own masonic anniversaries, open days and also, for masonic displays at Community events.

Peter L Nicholson
Chairman of the Library and Museum Committee

HEWLETT COURT

Room occupancy

2024 was a good year at Hewlett Court. We started the year with 35 residents, by August we were at full capacity with 40 residents, and we maintained this for the rest of the year. We continued to have several short stays and trial stays, who were all made to feel welcome by the residents and staff.

Activities and Events

We continued to have a full programme of in-house entertainment from singers, brass bands, mobile farms and various musicians which the residents thoroughly enjoyed. There were outings to Blackburn theatre, Blackpool illuminations as well as visits to Masonic events, supporting the EL Festival 2026 whilst having fun days out.

In August the Team Leader and Supervisors organised a Pop-up Shop Fundraising event at Hewlett Court with the support of the residents and Masonic community. All money raised would be donated to the EL Festival 2026. Their hard work paid off and they managed to raise an impressive £2,226.36 which took the Hewlett Court fundraising total for the festival to £5,947.82. The residents and staff at Hewlett Court are all proud of the money raised as we wanted to give back to the charity who continue to support the residents and staff at Hewlett Court.

In October, Hewlett Court hosted the Walk the Province fundraising event which showcased our amazing facilities. The event was another great success bringing the Province together and in the process raising money for the EL Festival 2026.

We hosted our annual Bonfire event on the 5th November. It was on a smaller scale again this year, for the residents and their families who enjoyed the fireworks and food. It brought the residents and local community together along with the Masonic community who volunteered to organise the firework display which we are all grateful for.

Communications

Communication through all social media platforms continues, showcasing what Hewlett Court has to offer whilst encouraging potential residents to visit Hewlett Court.

We continued with our regular posts on Facebook and Instagram, keep our followers up to date with all the activities and outings we have enjoyed which contributes to Hewlett Court's excellent reputation.

Beverley Schofield
Manager of Hewlett Court

INVESTMENT COMMITTEE

David Rothburn	Chairman
Ian Connor	Secretary
Malcolm Roe	Treasurer
Derek Calrow	
David Rothburn	
John Scott	

Robert Race of WH Ireland Ltd attends committee meetings to offer advice on investments.

Over the financial year, the value of our investments increased by 7.01% whilst the estimated annual income from the portfolio increased by 3.98%. The net result was a time weighted total return which increased year on year by 9.61% after expenses which compares with an increase of 9.25% in the total return from the IA Flexible Management Index and an increase of 8.38% in the total return from the ARC Sterling Steady Growth PCI against which the portfolio is measured.

INVESTMENT POLICY AND PERFORMANCE

The present investment policy is to maximise the long-term total return of the Charity's investment funds, subject to the risks normally associated with moderately adventurous portfolio management. The Charity does not restrict itself to any category investment. The performance of the portfolio is measured against appropriate benchmark indices, and during the year it has outperformed these benchmarks. The Investment Sub-Committee monitors investments which are managed on a discretionary basis by WH Ireland Ltd.

John Scott
Chairman of the Investment Committee

CHARITY STEWARDS COMMITTEE

John Taylor	Chairman
Michael Colin and Martin Van Der Zwan	City East (appointed January 2024)
Eric Baker	City West (appointed May 2024)
Andrew Koropisz	Southern Area (appointed September 2024)
Russ Perks	Eastern Area (appointed May 2024)
Vince Dover	Western Area
Simon Gilrane	Northern Area (appointed March 2024)

I am pleased to submit my second annual report following my initial appointment as the Provincial Grand Charity Steward in November 2023 and re-appointment in November 2024.

First of all, I would like to place on record my thanks to Chad Northcott the Festival Chairman for his support over the last twelve months, the six Area Charity Stewards for their unwavering work and our dedicated team of support at Hewlett Court, all of whom we simply couldn't manage without.

It is my continued pleasure to work on behalf of the charity and alongside colleagues who are equally as determined as I am to make a positive change for the benefit of others. The work of the ELMC makes an incredible impact for all the beneficiaries it reaches and it is hugely rewarding to be involved in the process.

Charity Stewards

Bi-monthly meetings are held in person with Area Charity Stewards throughout the masonic season where our overarching aim is to promote "Team Charity" and to collectively seek out those opportunities that enhance and develop our charitable effectiveness. Visitors are always welcome and are encouraged to attend one of our meetings and witness first hand how we work and what we do.

Fundraising Committee

I am delighted to assist and support Steve Thompson our Fundraising committee chairman. We have recently introduced the six Area Charity Stewards to the committee as the proactive element of our Area Charity Stewards work is very closely aligned with that of the Fundraising Committee.

Festival 2026

Our endeavours and determination to both reach and surpass our festival target of £2.4M remains a priority, and the lion's share of our time and efforts are dedicated to fundraising towards it. Of course, reaching our target remains challenging but I am cautiously optimistic that we can achieve our goal with a determined effort from all as we enter the final furlong of the current festival.

Regular Giving, Gift Aid and Relief Chests

Freemasons are by their very nature incredibly generous people and the simplest way to donate so is by regular giving. Of course, for some brethren, one off or periodic donations are more appropriate but regardless of your preferred option I am always humbled by the altruism within our brotherhood.

Work to maximize our contributions continues by claiming gift aid through the GA envelopes and via relief chests too. I encourage all Lodges and Chapters to open a relief chest and maximise their opportunities to claim an extra 25% uplift from the government – this really is money for nothing.

Community Engagement Strategy

Last year I reported upon the introduction of “Service” as the third pillar and how it has changed our charitable focus. Delivering “Service” through volunteering, helping and supporting others is something we embrace as an organisation and it is important for us to be seen as a positive influence across the communities we reside within and serve. I am pleased to report on how the many hours our brethren spend volunteering is now being recorded on a shared drive which Area Charity Stewards and APGM's have access to.

Of course, this is just a start, and I am looking forward to working with our APGM Wesley Marchant over the coming months as we jointly develop and introduce a Community Engagement Strategy for the Province.

Closing Remarks

The dedication, enthusiasm and creativity of our members never ceases to amaze me. We have so many incredibly determined and talented people across the province whose achievements I continually applaud. Individual fundraising challenges inspire us all and our combined achievements over the last year have been incredible. My sincere thanks go to everyone who has supported “Team Charity” in any way over the last year and may I ask for your support over the coming year too.

John Taylor
Chairman of the Charity Stewards Committee

FUNDRAISING COMMITTEE

Stephen A Thomson	Chairman
Philip J Price	Deputy Chairman
Paul Sellers	Secretary
Julie Ward	Director of Operations
Nigel Johnson	
Dennis Schiff	
Chris Wildman	
Rachel Cookson	
Beverley Schofield	
Dan Gaunt	
Nick Druce	
John Taylor	Provincial Grand Charity Steward (ex officio)
Robert Frankl	ELMC President Ex Officio member
Chad Northcott	ELMC Chairman Ex Officio member
Tony Stephenson	Provincial Grand Almoner (ex officio)

The function of The Fund-Raising Committee is to develop and carry out fundraising activities, for the benefit of ELMC within the Province of East Lancashire. It also implements marketing, promotional and educational activities to raise awareness of the work of the charity to the Masons of East Lancashire.

During the course of the 2026 Festival, ELMC has been providing fund-raising support to assist the Province to realise it's goals.

Our National Charity, MCF, is crucial to our work at ELMC, as they provide us with well over £400,000 of the charitable aid we distribute to our brethren and our communities across East Lancashire each year. ELMC cannot do the good work that it does without the partnership of MCF. And so, by ensuring the success of our Festival, ELMC will be helping MCF to continue to help us for years to come.

In late 2024 we welcomed two past members of the team back to their previous positions after a temporary leave of absence. Rachel Cookson will resume her position as our liaison with the Provincial Communication team to ensure our events are well publicised and reported on. Chris Wildman also returns as an Events Project Manager.

Further changes to the team are anticipated in the new year as plans are underway to involve the current Area Charity Stewards in our charitable fundraising activities with a view to increasing support in the Areas.

Sadly, our merchandising agreement and online shop hosted by Zero Negativity will conclude at the end of 2024 as the owners of the company have made the decision to cease trading. This is something of a blow as for the past four years we have enjoyed a good working relationship with them. We will continue to man merchandising stalls at events and work is underway to build a new online facility for ordering merchandise.

2024 was the second year of our Provincial Quiz league, which saw heats played out in each of the Areas, culminating in a Grand Final held at Stanley House Masonic Hall, Audenshaw.

The quizzes raised a total of £1,924 with the Lodge of Harmony, No.298 from Rochdale taking the title.

We also held a sponsored “friendly” boxing match between two masons, Tom Daniel and Elliott Jervis, raising £7,235. Tom won the match on points, but it was a magnificent effort from both fighters, requiring months of preparation and training.

Further tests of endurance were undertaken by Dan Gaunt who ran several 10K runs, raising over £2,000 and by John Taylor who aims to raise a further £4,000 by cycling sponsored miles. John’s challenge will continue into 2025.

September saw another major event, “Walk the Province” a sponsored walk. Most Areas opted to take the 8 miles trek from our charity HQ at Hewlett Court to Bury Masonic Hall and back again, but Southern Area arranged their own walk around Audenshaw. These walks raised £11,126.

2024 also saw the second of our Tie & Tinsel dinner dances, a deluxe Christmas party held at the Bolton Holiday Inn. We had another excellent turn out for the event raising over £2,417 on the night.

Whilst such events are important social and team building exercises in promoting The Festival, we appreciate that our priority must be to encourage the brethren of East Lancashire to partake in regular giving. It is hoped that closer relationships with the Area teams in coming years with help to strengthen our position on encouraging personal donations and the tax benefits they carry.

Our target figure is to raise £2,400,000 for MCF by the year 2026. At the close of 2024, we have received pledges for £1,796,985 and have thus far realised £1,492,620 in donations.

The Fund-Raising committee at ELMC will continue to offer its support to The Festival until its conclusion.

Stephen A Thomson
Chairman of the Fundraising Committee

FUTURE PLANS

The activities of the Charity will continue to revolve around caring for our beneficiaries through the Committee of Benevolence and its subcommittees - the Comforts Fund and the Young People’s Committee. This support is offered in conjunction with funding assistance and other help we receive from the Masonic Charitable Foundation, the Province’s Welfare Team, and our network of Area, Lodge and Chapter Almoners. This remains the most important area of our work – in fact our core activity, and will continue to be our priority in the years ahead.

The ELMC Fund Raising Committee is committed to encouraging donations to the Charity and during 2024, has helped to raise unrestricted income of £75K. The Committee will be also engaged during the remainder of the EL 2026 Festival supporting fundraising in aid of the Masonic Charitable Foundation where the Province’s efforts continue to be directed at the Festival fundraising Appeal (remember, charitable spend in East Lancashire is 80 % MCF Grants, and 20% ELMC funds). The financial position of the Charity is secure having built a

substantial reserve and having received other timely donations, legacies and investment income; we will be able to provide a healthy platform to meet the demands of our core activities and continue to provide for external charitable giving. Beyond the Festival, there will be much scope to improve awareness of the ELMC and we have developed strategy for ELMC fundraising post-Festival. This will be paramount as we know the MCF is likely to be reducing masonic support during 2025 (following their own risk assessments). The Fundraising Committee works closely with the Provincial Grand Charity Steward's Committee (Provincial Area Charity Stewards) and in 2025 they will have combined meetings every 2 months, with their separate meetings in between to create greater cohesion between the work of the two committees.

The Grants Committee will continue to receive applications, consider and make grants to Non-Masonic Charities. We will continue to actively encourage applications from the Brethren, Lodges, Chapters and Areas, with the aims of supporting our local communities, raising, and maintaining a positive understanding of Freemasonry. We must also remember that there is a recruitment angle for the Craft in all that we do (and it is the Craft from whence comes most of our income). We now focus much more on the impact our giving has in our local communities, and even at an individual level and this is reflected in the news we transmit through the various channels available – website, social media and newsletters. We will align with the Province to embrace the findings of UGLE's 3rd Pillar review during 2025, and look forward to hearing what impact that may have.

The ongoing support for Hewlett Court will continue, to ensure that the excellent standard of facilities, service and entertainment provided for the residents is maintained. There is still ongoing refurbishment work required, including replacing the old conservatory building and creating a new entrance.

The ELMC will maintain its strong relationship with the Province. This is essential to maintain contact with beneficiaries, gain and support new beneficiaries and to promote the Charity itself amongst our members and the wider community.

Manchester Freemasons, under the banner of the Manchester Masonic Company (MMC Ltd), successfully operate on the 3rd floor under the terms of an annually renewable license agreement with ELMC and are recharged for all costs. This is with a backdrop of the developer being in and out of receivership and much outstanding work to be completed on the 3rd floor and throughout the rest of the building. Relationships continue with all interested parties.

Work with the Museum (and Library) Committee under the Chairmanship of Peter Nicholson will continue. During 2025 and the following years we will be working with Peter and his committee (drawn from the Province, the Manchester Association for Masonic Research and the associated Lodge of Silent Temple) – to resurrect the Museum space in Manchester and once again display our artefacts in Manchester and further afield, to benefit Masonic education and encourage interest in Freemasonry and our Charity. Cataloguing, insuring, cleaning etc., are currently ongoing in rented space and we will be recruiting volunteers to support these projects.

Communication and Marketing on the work of the ELMC and engagement with the Province, our local communities our brethren and their families will continue. It is hoped that during 2025 continued successful marketing and management will maintain Hewlett Courts full occupancy and continue to raise the profile of the Charity and the excellent work that we do.

During 2025 we will begin the process of implementation of ELMC forward strategy, developed and agreed by the Board during 2024. Strategy is focussed on:

Working with the Province to raise funds in aid of the Charity and provide support for future Festivals: **fundraising, training, communication.**

Strategic communications with both internal audiences (the wider Masonic family) and external audiences (wider community – public, media channels, civic, businesses, charities, religious, leaders and so on).

Fundraising strategy.

Investment strategy.

Masonic Giving, non-Masonic Giving and other support (**Service**)

And a review of Compliance with Charity Commission recommendations and legislative requirements.

FINANCIAL REVIEW AND RESULTS FOR THE YEAR

FINANCIAL RESULTS

The reports and accompanying financial statements reflect the reporting requirements 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 1st January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006, and the Company's Memorandum and Articles of Association.

The Charity's unrestricted total incoming resources was £1,092,086 in the year, compared with £1,036,704 in the previous year, an increase of £55,382 whereas its costs increased from £1,012,779 to £1,305,703 resulting in a deficit of £213,617 in the year compared with a surplus of £23,925 in 2023. Other gains and losses relate to movement in investments. Listed investments show net gains of £295,320 compared with net gains of £220,184 in the previous year. The Charity's total unrestricted net assets have therefore increased by £81,703 to £9.584 million.

It is the opinion of the Board that the Charity is in sound financial position and has sufficient assets and resources to enable it to continue to carry out its objectives as laid out on page 7.

THE CHARITIES INCOME

Legacy income, for which we are grateful for the generosity of our departed Brothers, increased by £21,507 to £27,007.

The legacies received during the year of £27,007 being:

B Taylor	£10,000
R Turley	£1,563
I Roberts	£15,444

The total return from investments during the year was:

	2024	2023
	£	£
Investment income	106,416	92,550
Bank interest	10,261	9,132
Realised (losses) / gains on sale of investments	(125)	1,161
	<u>116,552</u>	<u>102,843</u>
Unrealised (losses) / gains on investments	295,445	219,023
	<u>411,997</u>	<u>321,866</u>

The value of the investment portfolio has increased by £264,051 following investment changes in the year and an increase in underlying values. Your Investment Committee continues to monitor the position very closely.

A list of all donations made during the year is shown on pages 46 to 48.

THE CHARITIES EXPENDITURE

Costs of the Charity are analysed in note 7. Operating profit for Hewlett Court has increased from £70,424 in the previous year to £92,649 and the depreciation charge increased from £21,916 to £23,337.

HEWLETT COURT

	2024	2023
	£	£
Receipts from Residents, Staff and shop	873,866	750,691
Legacies	15,444	-
Donations	7,794	6,758
	<u>897,104</u>	<u>757,449</u>
Less: Running costs	(804,455)	(687,025)
<u>Operating Profit/(Loss)</u>	<u>92,649</u>	<u>70,424</u>
Depreciation	(23,337)	(21,916)
Loss on disposal	(7,366)	-
Contribution ex ELMC	<u>61,946</u>	<u>48,508</u>

BALANCE SHEET

The total reserves of the Charity have increased by £81,703 to £9,616,117 at the end of the financial year.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charity's auditors are unaware, and each Director has taken all the steps that he ought to have taken as a Director in order to make himself aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

By Order of the Board

Philip J Price
Company Secretary

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for their annual report and for the preparation of financial statements for each financial year, which give a true and fair view of the incoming resources and the application of resources of Charity and the Group during the year, and of the state of affairs as at the end of the financial year. In preparing these financial statements, the Trustees are required to:

- ensure that the most suitable accounting policies are established and applied consistently
- make judgements and estimates which are reasonable and prudent
- state whether the applicable accounting standards and statement of recommended accounting practice have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation

The Trustees have overall responsibility for ensuring that the Charity has appropriate systems and controls, financial and otherwise. They are also responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and the Group and enable them to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the Charity and the Group for their proper application as required by charity law, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- the Charity is operating efficiently and effectively
- all assets are safeguarded against unauthorised use of disposition and are properly applied
- proper records are maintained, and financial information used within Charity, or for publication, is reliable
- the Charity complies with relevant laws and regulations

The Trustees are also responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website.

Internal controls over all forms of commitment and expenditure continue to be refined to improve efficiency. Processes are in place to ensure that performance is monitored, and that appropriate management information is prepared and reviewed regularly by the Trustees.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- regular consideration by the Trustees of financial results, variances from budgets, non-financial performance indicators and benchmarking reviews
- delegation of day-to-day management authority and segregation of duties
- the Trustees are aware of the need for identification and management of risks, and to be satisfied that appropriate procedures are in place.

AUDIT REPORT

For the year ended 31st December 2024

Independent Auditor's Report to the Members and Trustees of The East Lancashire Masonic Charity

Opinion

We have audited the financial statements of The East Lancashire Masonic Charity for the year ended 31st December 2024 which comprise the statement of financial activities, the balance sheet, statement of cash flows 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, including Financial Reporting Standard 102: *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st December 2024, and of the incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with the United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis of 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 directors' 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 company'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 directors with respect to going concern are described in the relevant sections of this report.

AUDIT REPORT

For the year ended 31st December 2024

Independent Auditor's Report to the Members and Trustees of The East Lancashire Masonic Charity continued.....

Other information

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations necessary for our audit.

AUDIT REPORT

For the year ended 31st December 2024

Independent Auditor's Report to the Members and Trustees of The East Lancashire Masonic Charity continued.....

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement [set out on page 28] the trustees (who are also directors of the charitable company for the purposes of company law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 an auditor's report 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:

We obtained an understanding of the legal and regulatory frameworks within which the company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 and the Charities Act 2011.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and liabilities. Our audit procedures to respond to these risks included enquiries of management, reviewing accounting estimates and provisions and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, as these may for example involve fraud or override of internal controls and we are not responsible for preventing non-compliance.

AUDIT REPORT

For the year ended 31st December 2024

Independent Auditor's Report to the Members and Trustees of The East Lancashire Masonic Charity continued.....

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditors/audit-assurance-ethics/auditors-responsibilities-for-the-audit. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's 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's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Timothy A R Elston (Senior Statutory Auditor)
for and on behalf of Percy Westhead & Company
Chartered Accountants
and Statutory Auditors
Hanover House
30-32 Charlotte Street
Manchester
M1 4FD

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

(including an Income and Expenditure Account)

For the year ended 31st December 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOME:					
Donations	3	74,419	-	74,419	178,520
Legacies		27,007	-	27,007	5,500
Income from charitable activities					
Hewlett Court rental and miscellaneous income	4	873,866	-	873,866	750,691
Investment income					
	5	116,677	-	116,677	101,682
Other income					
		117	-	117	311
Total income		<u>1,092,086</u>	<u>-</u>	<u>1,092,086</u>	<u>1,036,704</u>
EXPENDITURE:					
Costs of raising funds					
Costs of raising voluntary income	7	45,051	-	45,051	42,209
Investment management costs		22,878	-	22,878	20,748
Property expenses	7	47,268	-	47,268	28,300
		<u>115,197</u>	<u>-</u>	<u>115,197</u>	<u>91,257</u>
Expenditure on charitable activities					
Masonic grants	6	223,704	-	223,704	85,722
Non-Masonic grants	6	77,590	-	77,590	75,018
Grant administration	7	54,054	-	54,054	51,841
Hewlett Court rental expenditure	6	835,158	-	835,158	708,941
		<u>1,190,506</u>	<u>-</u>	<u>1,190,506</u>	<u>921,522</u>
Total expenditure		<u>1,305,703</u>	<u>-</u>	<u>1,305,703</u>	<u>1,012,779</u>
Net income		(213,617)	-	(213,617)	23,925
Transfers between funds		-	-	-	-
Other recognised gains and losses					
Gains/(Losses) on revaluation of investments	12	295,445	-	295,445	219,023
Gains/(Losses) on disposal of investments	9	(125)	-	(125)	1,161
Net movement in funds		<u>81,703</u>	<u>-</u>	<u>81,703</u>	<u>244,109</u>
Reconciliation of funds					
Total funds brought forward at 1st January 2024		9,502,315	32,099	9,534,414	9,290,305
Total funds carried forward at 31st December 2024		<u>9,584,018</u>	<u>32,099</u>	<u>9,616,117</u>	<u>9,534,414</u>

All amounts relate to continuing activities. All recognised gains or losses are included in the Statement of Financial Activities.

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

BALANCE SHEETAs at 31st December 2024

	Note	2024 £	2023 £
FIXED ASSETS			
Tangible assets	11	4,919,099	4,882,393
Investments	12	4,147,406	3,883,355
		<u>9,066,505</u>	<u>8,765,748</u>
CURRENT ASSETS			
Debtors	13	171,062	198,756
Bank and other deposits		<u>515,059</u>	<u>621,167</u>
		686,121	819,923
LIABILITIES			
Amounts falling due within one year	14	<u>136,509</u>	<u>51,257</u>
NET CURRENT ASSETS		<u>549,612</u>	<u>768,666</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		9,616,117	9,534,414
NET ASSETS		<u><u>9,616,117</u></u>	<u><u>9,534,414</u></u>
FUNDS			
Unrestricted:			
Free reserves		7,988,094	7,994,560
Revaluation reserve		<u>1,595,924</u>	<u>1,507,755</u>
		9,584,018	9,502,315
Restricted funds			
Endowed capital		32,099	32,099
	15	<u><u>9,616,117</u></u>	<u><u>9,534,414</u></u>

The trustees have prepared accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

The financial statements on pages 33 to 45 were authorised for issue by the directors on 4th August 2025.

Signed on behalf of the directors by

M Roe

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

STATEMENT OF CASH FLOWSFor the year ended 31st December 2024

	Note	2024 £	2023 £
Operating Activities			
Net cash provided by/(used in) Operating Activities	A	<u>(178,827)</u>	<u>(133,867)</u>
Cash flows from investing activities			
Dividends, interest and rents from investments		116,677	101,682
Purchase of tangible fixed assets		(75,227)	-
Proceeds from the sale of investments		236,783	180,075
Purchase of investments		(205,514)	(1,200,840)
Net cash provided by/(used in) Investing Activities		<u>72,719</u>	<u>(919,083)</u>
Change in cash and cash equivalents in the reporting period		(106,108)	(1,052,950)
Cash and cash equivalents at 1st January 2024		621,167	1,674,117
Cash and cash equivalents at 31st December 2024	18	<u>515,059</u>	<u>621,167</u>

Notes on the cash flow statement**A Reconciliation of net income/(expenditure) to net cash flow from operating activities**

Net income/(expenditure) as per the Statement of Financial Activities	81,703	244,109
Adjustments for:		
Depreciation charges	31,155	29,734
Dividends, interest and rents from investments	(116,677)	(101,682)
(Gains)/losses in investments (excluding within cash balances)	(295,320)	(220,184)
(Gains)/losses on sale of tangible fixed assets	7,366	-
Decrease/(increase) in debtors	27,694	(52,874)
Increase/(decrease) in creditors	85,252	(32,970)
Net cash provided by/(used in) Operating Activities	<u>(178,827)</u>	<u>(133,867)</u>

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2024

1 COMPANIES ACT 2006

The Charity is not a trading company and the Profit and Loss Account formats permitted under the provisions of the Companies Act 2006 are not considered appropriate to report the transactions of the Charity.

The Directors have presented the Income and Expenditure Account as part of the Statement of Financial Activities in a format which they consider fully explains the transactions of the Charity.

2 ACCOUNTING POLICIES

(a) Basis of accounting

Subject to note 2(b), 2(i) and 2(j), these accounts are prepared under the historical cost convention and in accordance with 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 1st January 2015 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

(b) Investment Income

Income from investments is recognised in the accounts at the date when it is received. This policy represents a departure from recommended accounting principles, which require income to be recognised in the accounts on an accruals basis. In the circumstances of this Charity, the directors consider it inappropriate to recognise this income until the date when it is due to be received. Other interest is accounted for on an accruals basis.

(c) Donations and grants

Donations and grants are recognised in the accounts at the date when these are received, as, in the opinion of the directors, it is not appropriate to recognise these at an earlier date. Grants and donations payable are recognised in the accounts at the date of authorisation.

(d) Legacies

Legacy income is recognised when the charity has entitlement to the funds which is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2024

2 ACCOUNTING POLICIES continued

(e) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds arise from income which the donor has specified be solely used for particular areas of the Charity's work.

(f) Expenditure

Resources expended are recognised on an accruals basis and are allocated to the particular activity where the cost relates directly to that activity. Where costs cannot be directly attributed to specific headings, they have been allocated to activities on bases consistent with the use of the resources.

(g) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 8.

(h) Pension contributions

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the statement of financial activities in the period to which they relate.

(i) Tangible fixed assets and depreciation

Fixed assets, with the exception of freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings are included at fair value and the aggregate surplus or deficit is transferred to the revaluation reserve. No depreciation is provided on freehold land and buildings. The buildings are maintained to ensure that their value does not diminish over time and their realisable value, is in equivalent to the fair value. In these circumstances, the directors consider that any charge for depreciation would not be material and thus it is inappropriate to charge depreciation on these assets.

Depreciation is provided on other tangible fixed assets in order to write off the cost of each asset over its expected useful life at the following rates and bases:

Furniture, plant and equipment	5% per annum straight line
	10% per annum straight line
	25% per annum straight line
Leasehold improvements	Over the term of the lease

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2024

2 ACCOUNTING POLICIES continued

(j) Investments

Listed investments are valued in the accounts at the mid-market price at the balance sheet date, including accrued interest where relevant. The surplus or deficiency arising from the valuation of investments is taken direct to the revaluation reserve. Unlisted investments are included at cost less provision for diminution in value. This policy represents a departure from recommended accounting principles, which require all investments to be included in the balance sheet at market value. The directors consider that it is not possible to establish with reasonable certainty the market value of the charity's investment in its subsidiary, without incurring disproportionate costs, which would not be beneficial to the charity.

Realised surpluses and deficits arising on disposals of investments determined by reference to the carrying value of the assets in the charity's balance sheet are included within Income and Expenditure for the year. Realised revaluation surpluses, representing the difference between historical cost and the carrying value of the assets, are reclassified by way of a transfer to general reserves in the year in which the disposal occurs.

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTSfor the year ended 31st December 2024

	2024	2023
	£	£
3 DONATIONS		
<u>Unrestricted Donations</u>		
Donations from Masons, their Lodges and Chapters and Events	56,987	160,655
Gift Aid tax reclaimed	9,638	11,107
Donations to Hewlett Court	7,794	6,758
	<u>74,419</u>	<u>178,520</u>
Restricted donations	<u>-</u>	<u>-</u>
4 INCOME FROM CHARITABLE ACTIVITIES		
	£	£
<u>Hewlett Court rental and miscellaneous income</u>		
Income from residents	867,520	745,075
Sundry income	6,346	5,616
	<u>873,866</u>	<u>750,691</u>
5 INVESTMENT INCOME		
	£	£
Income from investments	106,416	92,550
Bank and Deposit interest	10,261	9,132
	<u>116,677</u>	<u>101,682</u>
Of the £116,677 received in 2024 (2023: £101,682) £Nil was restricted funds (2023: £Nil) and £116,677 (2023: £101,682) unrestricted funds.		
6 DIRECT CHARITABLE EXPENDITURE		
<u>Masonic grants to individuals</u>	£	£
Other grants including Christmas and birthday gifts	85,498	54,476
Holidays paid for beneficiaries	32,808	25,535
Comforts fund	5,398	4,699
<u>Masonic grants to organisations</u>		
Other grants	100,000	1,012
	<u>223,704</u>	<u>85,722</u>
Restricted Masonic grants	<u>-</u>	<u>-</u>

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2024

	2024 £	2023 £
6 DIRECT CHARITABLE EXPENDITURE (Continued)		
Non-Masonic grants	77,590	75,018
Restricted Non-Masonic grants	-	-
Hewlett Court rental expenditure		
Salaries, wages and related costs	447,036	382,422
Food and kitchen consumables	101,154	86,597
Repairs and renewals	83,589	75,882
Other property costs including heat, light, rates, water and insurance	106,432	69,124
Depreciation of tangible fixed assets	23,337	21,916
Loss on disposal of tangible fixed assets	7,366	-
Other expenses	66,244	73,000
	835,158	708,941

7 MANAGEMENT AND ADMINISTRATION OF THE CHARITY

	Grant administration	Cost of raising voluntary income	Property expenses	Total costs
2024	£	£	£	£
Salaries, wages and related costs	15,500	6,500	-	22,000
Insurance	-	-	19,334	19,334
Rent, rates and water rates	-	-	5,126	5,126
Other expenses	2,711	2,710	14,990	20,411
Depreciation	-	-	7,818	7,818
Governance costs (see note 8)	22,359	22,358	-	44,717
Support costs (see note 8)	13,484	13,483	-	26,967
	54,054	45,051	47,268	146,373
2023	£	£	£	£
Salaries, wages and related costs	15,500	6,500	-	22,000
Insurance	-	-	16,173	16,173
Rent, rates and water rates	-	-	264	264
Other expenses	3,387	2,756	4,045	10,188
Depreciation	-	-	7,818	7,818
Governance costs (see note 8)	21,255	21,255	-	42,510
Support costs (see note 8)	11,699	11,698	-	23,397
	51,841	42,209	28,300	122,350

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTSfor the year ended 31st December 2024**8 ANALYSIS OF GOVERNANCE AND SUPPORT COSTS**

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between Grant Administration and Costs of Raising Voluntary Income (see note 7) in the year.

	General support £	Governance function £	Total £	
2024				
Salaries, wages and related costs	19,387	19,388	38,775	Estimate of time
Auditors remuneration	-	13,120	13,120	Governance
Auditors remuneration - other services	-	4,280	4,280	Governance
General office	7,508	7,507	15,015	Estimate of time
Committee expenses	72	72	144	Governance
Bank charges	-	350	350	Governance
	<u>26,967</u>	<u>44,717</u>	<u>71,684</u>	
2023				
Salaries, wages and related costs	16,146	16,146	32,292	Estimate of time
Auditors remuneration	-	13,120	13,120	Governance
Auditors remuneration - other services	-	4,400	4,400	Governance
General office	7,186	7,186	14,372	Estimate of time
Committee expenses	65	65	130	Governance
Bank charges	-	1,593	1,593	Governance
	<u>23,397</u>	<u>42,510</u>	<u>65,907</u>	

9 PROFIT ON DISPOSAL OF INVESTMENTS

	2024 £	2023 £
Proceeds	236,783	180,055
Less: Cost	<u>245,711</u>	<u>197,424</u>
Gains (losses) over historical cost	(8,928)	(17,369)
Less: Revaluation gains (losses) realised	<u>(8,803)</u>	<u>(18,530)</u>
Profits (Losses) over book value	<u>(125)</u>	<u>1,161</u>

10 NET INCOME / (DEFICIT) FOR THE YEAR

	£	£
Net Income/(Deficit) for the year is stated after charging:		
Depreciation of tangible fixed assets	31,155	29,734
Loss on disposal of tangible fixed assets	7,366	-
Auditors remuneration	13,120	13,120
Auditors remuneration - non-audit services	<u>4,280</u>	<u>4,400</u>

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2024**11 TANGIBLE FIXED ASSETS**

	Freehold Land and Buildings £	Leasehold Improvements £	Furniture, Plant and Equipment £	Total £
Cost or valuation				
As at 1st January 2024	3,645,670	1,141,260	380,633	5,167,563
Additions	48,624	-	26,603	75,227
Disposals	-	-	(19,296)	(19,296)
As at 31st December 2024	<u>3,694,294</u>	<u>1,141,260</u>	<u>387,940</u>	<u>5,223,494</u>
Depreciation				
As at 1st January 2024	-	38,965	246,205	285,170
Charge for the year	-	7,818	23,337	31,155
Eliminated on disposal	-	-	(11,930)	(11,930)
As at 31st December 2024	<u>-</u>	<u>46,783</u>	<u>257,612</u>	<u>304,395</u>
Net Book Value				
As at 31st December 2024	<u>3,694,294</u>	<u>1,094,477</u>	<u>130,328</u>	<u>4,919,099</u>
As at 31st December 2023	<u>3,645,670</u>	<u>1,102,295</u>	<u>134,428</u>	<u>4,882,393</u>

During the year ended 31st December 2015 the Charity granted leases for 999 years for Manchester Hall. At the same time the Charity was granted an underlease back for the third floor of Manchester Hall for a period of 150 years at a peppercorn rent. The Charity has refurbished the third floor and the associated costs have been recognised as leasehold improvements.

Land and buildings and furniture, plant and equipment are used for direct charitable purposes as part of the operating activities of the Charity. Authorised capital expenditure at 31st December 2024 amounted to £Nil (2023 £Nil).

Freehold land and buildings were valued in October 2020 to be £3,600,000 by an independent valuer, AV Surveyors and Valuers.

If freehold land and buildings had not been revalued they would have been included at the following historical cost:

	2024 £	2023 £
Cost	<u>2,321,611</u>	<u>2,272,987</u>

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTSfor the year ended 31st December 2024**12 INVESTMENTS**

<u>CHARITY</u>	Freehold Land £	Listed Securities £	Total £
Cost or valuation			
As at 1st January 2024	10,000	3,873,355	3,883,355
Investments purchased in year	-	205,514	205,514
Investments sold in year	-	(236,908)	(236,908)
Increase/(decrease) in market value	-	295,445	295,445
As at 31st December 2024	<u>10,000</u>	<u>4,137,406</u>	<u>4,147,406</u>
Historical cost as at 31st December 2024	<u>10,000</u>	<u>3,472,280</u>	<u>3,482,280</u>

13 DEBTORS Amounts falling due within one year

	2024 £	2023 £
Sundry debtors	110,133	100,878
Prepayments and accrued income	<u>60,929</u>	<u>97,878</u>
	<u>171,062</u>	<u>198,756</u>

Sundry debtors include £95,574 (2023: £95,574) relating to monies held in an Escrow account for the purpose of carrying out refurbishment works to the third floor of Manchester Hall for which the Charity has been granted a 150 year underlease.

14 CREDITORS: Amounts falling due within one year

	2024 £	2023 £
Other taxes and social security costs	6,331	4,714
Sundry creditors	88,109	19,110
Accruals and deferred income	<u>42,069</u>	<u>27,433</u>
	<u>136,509</u>	<u>51,257</u>

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2024

15 ACCUMULATED FUNDS

The Charity is limited by guarantee and therefore does not have a share capital.

	Fund at 1st January 2024 £	Surplus / (Deficit) for the year £	Transfers between reserves £	Other recognised gains and losses £	Provision released on sale of investments £	Fund at 31st December 2024 £
Unrestricted						
General Reserve Charity	7,994,560	(213,617)	-	(125)	207,276	7,988,094
Revaluation Reserve	1,507,755	-	-	295,445	(207,276)	1,595,924
	9,502,315	(213,617)	-	295,320	-	9,584,018
Restricted						
General Reserve Charity	32,099	-	-	-	-	32,099
Total Funds	<u>9,534,414</u>	<u>(213,617)</u>	<u>-</u>	<u>295,320</u>	<u>-</u>	<u>9,616,117</u>

The balances on Revaluation Reserves represent unrealised gains on investments and freehold property.

Analysis of movements in restricted fund

	Fund at 1st January 2024 £	Income £	Expenditure £	Transfers between reserves £	Other recognised gains and losses £	Provision released on sale of investments £	Fund at 31st December 2024 £
Disaster Relief Fund	<u>32,099</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,099</u>

Description and purpose of the restricted funds

Disaster Relief Fund To support families and communities in the event of disasters

16 ANALYSIS OF NET ASSETS BETWEEN FUNDS

The net assets of the Restricted Funds were:

	£	£
Cash and deposits	<u>32,099</u>	<u>32,099</u>
	<u>32,099</u>	<u>32,099</u>

17 OPERATING LEASE COMMITMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	£	£
Within one year	3,297	1,415
Between one and five years	<u>5,573</u>	<u>972</u>
	<u>8,870</u>	<u>2,387</u>

18 ANALYSIS OF CHANGES IN CASH AND CASH EQUIVALENTS

	At 1st January 2024	Cash Flow	At 31st December 2024
Cash and cash equivalents			
Cash at bank and in hand	<u>621,167</u>	<u>(106,108)</u>	<u>515,059</u>

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTSfor the year ended 31st December 2024**19 EMPLOYEES**

The average monthly head count for the Charity was 30 staff (2023: 28 staff) and the average number of full time equivalent employees (including casual and part time staff) during the year was as follows:-

	2024	2023
	Number	Number
Main charity	2	2
Hewlett Court	17	16
	<u>19</u>	<u>18</u>
Total remuneration during the year amounted to:	2024	2023
	£	£
Wages and salaries	451,646	390,936
Social Security Costs	30,209	22,969
Pension costs	25,956	22,809
	<u>507,811</u>	<u>436,714</u>
Allocation:		
Direct charitable expenditure -		
Hewlett Court	447,036	382,422
Grant administration	15,500	15,500
Cost of raising voluntary income	6,500	6,500
Governance and support (see note 8)	38,775	32,292
	<u>507,811</u>	<u>436,714</u>

No employee was paid at a rate of £60,000 per annum or more. No expenses were received by the Directors/Trustees.

One of the Directors/Trustees has been paid remuneration from an employment with the Charity. Remuneration of £39,095 (2023: £35,541) and pension contributions of £4,212 (2023: £4,005) were paid to J Ward in accordance with an employment contract and related to duties as an employee of the charity rather than as a Director/Trustee.

LIST OF GRANTS GIVEN: -

In the year ended 31st December 2024

MASONIC GRANTS TO ORGANISATIONS

EL Festival 2026	<u>£100,000</u>
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TOTAL MASONIC GRANTS TO ORGANISATIONS 2024	<u>£100,000</u>
---	------------------------

NON-MASONIC GRANTS

Teddies for Loving Care	£1,625
--------------------------------	---------------

To purchase teddies for distribution in local hospitals	
---	--

Teddies for Loving Care	£328
--------------------------------	-------------

To purchase teddies for distribution in local hospitals	
---	--

Teddies for Loving Care	£487
--------------------------------	-------------

To purchase teddies for distribution in local hospitals	
---	--

Magen David Adom UK (MDA UK)	£1,000
-------------------------------------	---------------

To cover the cost of first aid training courses	
---	--

Our Community Wardrobe	£1,500
-------------------------------	---------------

To purchase duvets, duvet covers, pillows, fleece blankets and Easter Eggs	
--	--

Oldham Mountain Rescue	£512
-------------------------------	-------------

To purchase three full body harnesses	
---------------------------------------	--

Papyrus UK	£850
-------------------	-------------

To deliver suicide prevention training	
--	--

Rochdale Children's Moorland Home	£200
--	-------------

To purchase an air fryer to help prepare healthy food	
---	--

Tall Ships Youth Trust	£3,000
-------------------------------	---------------

10 disadvantaged young people from East Lancashire to take part in a residential Voyage of Exploration	
--	--

Lancashire Youth Brass Band	£2,000
------------------------------------	---------------

To assist with costs involved with a tour to Jersey	
---	--

Teddies for Loving Care	£171
--------------------------------	-------------

To purchase teddies for distribution in local hospitals	
---	--

Teddies for Loving Care	£171
--------------------------------	-------------

To purchase teddies for distribution in local hospitals	
---	--

Teddies for Loving Care	£650
--------------------------------	-------------

To purchase teddies for distribution in local hospitals	
---	--

Teddies for Loving Care	£1,949
--------------------------------	---------------

To purchase teddies for distribution in local hospitals	
---	--

Teddies for Loving Care To purchase teddies for distribution in local hospitals	£487
Teddies for Loving Care To purchase teddies for distribution in local hospitals	£487
Bolton Hospice To purchase Patient Care Simulator ‘Yaye Manikin	£2,439
Rossendale & Pendle Mountain Rescue To purchase three Ferno Vaccum Mattresses with back packs	£3,490
Salford’s Women’s Aid To purchase equipment for two refuges	£500
Manchester Carnival Together CIC To cover the cost of hiring a Turbosound system	£3,000
Thwaites Empire Theatre Trust, Blackburn To purchase a PA system and stage monitors	£5,000
Teddies for Loving Care To purchase teddies for distribution in local hospitals	£1,624
Teddies for Loving Care To purchase teddies for distribution in local hospitals	£975
The Nicky Alliance To purchase four computers, large screens, special keyboards and mice	£1,770
React To purchase a specialist car seat	£623
Springhill Hospice To purchase a Hot Food Trolley and associated equipment	£2,456
Teddies for Loving Care To purchase teddies for distribution in local hospitals	£812
Teddies for Loving Care To purchase teddies for distribution in local hospitals	£487
The Buddy Bag Foundation To cover the cost of filling 180 back packs	£2,080
Saddleworth Rangers Rugby Club To cover the cost of rugby kit	£1,530
Salford Food Bank To purchase food items for the foodbank	£1,000
Wood Street Mission To purchase gifts for Christmas appeal	£1,256
Rochdale Children’s Moorland Home To replace cooker, dishwasher and mattresses etc for 3 dormitories	£3,059

Manchester Charity Trusts	
To cover the cost of the Royal Manchester Children's Hospital's Burns Camp for 12 children	£27,922
Teddies for Loving Care	
To purchase teddies for distribution in local hospitals	£650
Shaw Playhouse Youth Theatre	
To purchase 12 drama blocks and a PA system	<u>£1,500</u>
TOTAL NON-MASONIC GRANTS 2024	<u>£77,590</u>

National Masonic Charities – Statistics 2024

Masonic Charitable Foundation approved grants to the value of £416,568:

Children, young people, and education	£59,938
Health, care, and wellbeing	£96,044
Daily living costs	£260,586

Non-Masonic Grants

Other Non-Masonic Grants - £106,906

£59,906	Age UK Blackburn with Darwen
£5,000	Blackburn Empire Theatre
£2,439	Bolton Hospice
£5,000	LEAP Children, Families & Communities
£10,000	Manchester Foundation Trust Charity
£1,770	Manchester Jewish Community Care / the Nicky
£12,000	Peeps
£5,000	Rochdale Children's Moorland Home
£2,455	Springhill Hospice
£2,080	The Buddy Bag Foundation
£1,256	Wood Street Mission

Accounts

THE EAST LANCASHIRE MASONIC CHARITY

(A company limited by guarantee)

Company Number: 79735

Registered in England

Registered Charity Number: 225151

DIRECTORS ANNUAL REPORT

&

FINANCIAL STATEMENTS

For the year ended 31st December 2023



**Hewlett Court
Newcombe Road
Ramsbottom
Bury
BL0 9XJ**

CONTENTS

Introduction	Page 3
Reference and Administrative Details	Page 4
Structure, Governance and Management	Page 6
Objectives and Activities	Page 7
Activities of the Year	Page 8
Future Plans	Page 23
Financial Review and Results for the Year	Page 25
Statement of Trustees Responsibilities	Page 28
Audit Report	Page 29
Statement of Financial Activities	Page 33
Balance Sheet	Page 34
Notes to the Financial Statements	Page 35
List of Donations Given	Page 45
National Masonic Charities - Statistics 2023	Page 47

INTRODUCTION FROM OUR PRESIDENT

Charity typically involves giving money, goods or time to help those in need – providing immediate relief and addressing urgent needs; something that we Freemasons are very good at; The ELMC does this on our behalf daily. Charity is often aimed at alleviating specific problems or crises within our Masonic community or further afield, and collectively we do it well. The sheer range of support that we provide may be better described as Service.

Service also involves actively participating in activities that benefit individuals or the community generally – and this includes a commitment of time and effort. Service is often ongoing and, if it has a focus, then that focus is about creating long-term positive impacts within a community. Giving service is a core value of Freemasonry which as members we are expected to embrace practically and passionately, and indeed we do.

As you read this annual report about the work of the Charity, please remember that making all of this happen are dozens of volunteers in the ‘engine room’ of this Charity, giving service every day - our Committees and the Province’s Almoners, Charity Stewards and Welfare Officers. We also have employed staff and experts, who consistently go ‘above and beyond’ to ensure that the Charity fulfils its own objectives in relation to charity and service for the benefit of needy Freemasons, their dependents and the communities in which we reside.

It is our membership that provides the money to do good works, and many of our members are themselves involved in volunteering in their local communities. It is through this that Freemasonry can be seen as a force for good, and hopefully attract others into the fold.

I have had the privilege of meeting some of our benefactors, our beneficiaries and, in particular, some of the charities that ELMC and MCF have supported locally; I have seen first-hand the impact our giving has. There is nothing more special than listening to a fellow human, who, through our charitable work, has been helped when in need, and offered opportunity to enjoy a better and more-fulfilling life.

I commend this Annual Report to you- it offers a snapshot of the good works that our Provincial Charity does on our behalf, and because of that, it makes me proud to be a Freemason.

Right Worshipful Brother Robert I Frankl, Provincial Grand Master
President of the East Lancashire Masonic Charity

REFERENCE AND ADMINISTRATIVE DETAILS

The **East Lancashire Masonic Charity (ELMC)** is a Registered Charity (Registered Number 225151) constituted as a company limited by guarantee (Company Number 79735). It is the principal charity for Freemasons in the Masonic Province of East Lancashire.

BOARD OF DIRECTORS/TRUSTEES - * Non-Executive

President	Robert I Frankl *	
Deputy President	John R Farrington *	
Chairman	Chad A Northcott	
Hon. Secretary	Philip J Price	
Hon. Treasurer	David Cowen	<i>(Resigned 27.09.2023)</i>
Hon. Treasurer	Malcolm Roe	<i>(Appointed 27.09.2023)</i>
	Robert Findlay	<i>(Resigned 16.11.2023)</i>
	David Hudson	<i>(Resigned 16.11.2023)</i>
	David Lightbown	
	Peter Nicholson	
	Stephen A Thomson	
	William R Waite *	
	Julie Ward*	
	John Griffin	<i>(Appointed 16.11.2023)</i>
	John Taylor	<i>(Appointed 16.11.2023)</i>
	Tony Stephenson	<i>(Appointed 16.11.2023)</i>

REGISTERED OFFICE:

Hewlett Court
Newcombe Road
Ramsbottom
Bury
BL0 9XJ

AUDITORS:

Percy Westhead & Company
Chartered Accountants and Statutory Auditors
Hanover House
30-32 Charlotte Street
Manchester, M1 4FD

BANKERS:

Barclays Bank plc
Leicester
Leicestershire, LE87 2BB

INVESTMENT ADVISORS:

W H Ireland Ltd
One New Bailey
4 Stanley Street
Salford, M3 5JL

SOLICITORS:

DWF Solicitors
Scott Place
2 Hardman Street
Manchester M3 3AA

MANAGEMENT:

Director of Operations: Mrs Julie Ward

Manager of Hewlett Court: Mrs Beverley Schofield

ADMINISTRATION:

Administrative Officer: Mrs Karen Hall

CONTACT:

Principal address: Hewlett Court
Newcombe Road
Ramsbottom
Bury
BL0 9XJ
Tel: 01204 886552
Email: elmc@eastlancsmasons.org.uk
Website: www.elmc.co.uk

STRUCTURE, GOVERNANCE AND MANAGEMENT

The ELMC was incorporated on the 13th January 1904. The Provincial Grand Master of the Masonic Province of East Lancashire is a non-Executive Director and the President of the Charity. The Deputy Provincial Grand Master is also a non-Executive Director and the Deputy President. The business and affairs of the Charity are directed by the Board of Directors/Trustees in accordance with the Articles of Association and managed on a day-to-day basis by the Operations Director, Julie Ward, the Manager of Hewlett Court, Beverley Schofield, and part-time Administrative Officer, Karen Hall.

Voting Members, known as Representative Members, are appointed by each Lodge and Chapter of the Masonic Province of East Lancashire. Any Brother, his family or friend may become an individual member of the ELMC at the discretion of the Board through a personal gift of at least £60 per annum. These “Friends” are entitled, should they wish, to attend the Annual General Meeting and to receive a copy of the Annual Report, but are not entitled to cast a vote at the AGM.

THE BOARD OF DIRECTORS/TRUSTEES

The Board of the ELMC comprises:

The President who shall act in a non-Executive capacity
The Deputy President who shall act in a non-Executive capacity
The Chairman of the Charity
The Secretary of the Charity
The Treasurer of the Charity
The Chairman of the Benevolence Committee
The Chairman of the Grants Committee
The Chairman of the Hewlett Court Advisory Committee
The Chairman of the Museum Committee
The Provincial Grand Almoner
The Provincial Grand Charity Steward
Three non-Executive Directors - with an option for a total of up to five non-Executive Directors.

The President, the Deputy President, the Provincial Grand Almoner and the Provincial Grand Charity Steward are all ex-officio Members of the Board, other Members are elected at each Annual General Meeting.

Induction and Training of Members of the Board:

Upon appointment or election to the Board new Members receive the following:

1. Information explaining the extent of the involvement required
2. A copy of the Memorandum and Articles of Association of the Company
3. Copies of the most recent Annual Report and Accounts/Statement of Trustees' responsibilities
4. An explanation of membership of the Board
5. Copy of the Charity Commissioners Guide to the responsibilities of a Charity Trustee
6. Copies of the minutes of previous meetings of the Board

The Board appoints Sub-Committees, which are approved at the Annual General Meeting each year, to consider and make recommendations to it for the management of the Charity. The appointed Sub-Committees are:

The Committee of Benevolence consists of a representative of each of the Areas in the Masonic Province of East Lancashire together with other members nominated by the President or the Board. The role of the committee is to determine the provision of charitable assistance to needy Freemasons, their widows or other dependent relatives. The Committee of Benevolence operates two Sub-Committees' – the Comforts Fund Committee and Young People's Committee. Much of the work of the Benevolence Committee is co-ordinated with the Masonic Charitable Foundation in London to whom petitions are submitted for consideration.

Hewlett Court Advisory Committee whose responsibility is to offer professional support and guidance to the Director of Operations and Manager.

Museum and Library Committee's objectives include the operation of a Museum of Freemasonry for the education and pleasure of Freemasons and the public on Masonic Heritage. The Committee, in addition to displaying, caring for, and maintaining an inventory of Masonic artefacts also manages a library of books, manuscripts and other papers, some of which are displayed, whilst others are securely available via the Rylands library.

The Grant Making Committee supports non-Masonic charities and other good causes that are proposed by Lodges and Areas within the Province of East Lancashire. It encourages the active involvement of Freemasons within their local communities.

The Fund-Raising Committee has a responsibility to oversee a clear Marketing, Communication and Fund-Raising strategy across the Province.

The Investment Sub-Committee. The investment policy is to maximise the long-term return on the Charity's Investment funds, subject to the risks normally associated with a balanced approach to portfolio management. The Charity does not restrict itself to any particular category of investment, and the performance of the funds is measured against appropriate benchmark indices. The sub-committee monitors the Charity's investments at regular meetings with advice taken from W H Ireland Ltd, its Stockbroker.

OBJECTIVES AND ACTIVITIES

The Charity is the central vehicle for the delivery of Masonic charity and care on behalf of Freemasons in East Lancashire. It augments the charitable work of Freemasons in their Lodges and Areas by supporting those in need within the wider Masonic "family", eligible projects which benefit local communities and other good causes.

The specific objectives for which the Charity is established are:

1. The relief of poverty by the provision help and assistance to needy Freemasons, or their widows or any other of their dependent relatives, living predominantly but not exclusively in East Lancashire.
2. The education of children of needy or deceased Masons.

3. To make grants in cash or kind for the purpose of relieving the immediate and pressing needs of Freemasons or their families who live predominantly but not exclusively in East Lancashire.
4. To provide help and assistance to other charitable and good causes for the general benefit of the public or communities situated predominately but not exclusively in the East Lancashire area.

The Trustees confirm that they have complied with the duty in section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission on public benefit.

ACTIVITIES OF THE YEAR

The core activity of this Charity, since its inception over one hundred years ago, has been to support and provide help for the less fortunate within our Masonic and the extended community. In 2023 over 600 beneficiaries were recognised by the Committee of Benevolence and the Welfare Office, 128 of whom were also supported by the Masonic Charitable Foundation. In addition to the time freely given by Almoners, Provincial Welfare Officers, Charity Stewards and many other committed Freemasons, the financial value of the grants and support to **East Lancashire beneficiaries** in this financial year consisted of £77,064 from the ELMC and a further £407,612.86 from MCF (this included help with living costs, health and well-being, and supporting the education of children and young people).

The ELMC Grants Committee is now well established and is giving financial support to projects, often in which Freemasons are actively involved, bringing benefits which improve the quality of life in local communities. It continues to make grants to local charities and good causes where comparatively small contributions make a considerable difference. In 2023 the Fund received 38 applications (in 2022 – 35 applications were received) and approved grants to 35 organisations (in 2023 – 25 were approved) totalling £75,018.39 (2022- £35,484.26). The impact of these donations is very important to us – Freemasonry in action.

The total outlay of ELMC funds to both masonic and non-masonic causes in 2023 was £160,740.

The ELMC Fund Raising Committee has worked closely with the Provincial Charity Steward's Committee and other ELMC Officers to develop fund-raising activities and encourage regular donations by Freemasons, their Lodges and Chapters and the extended masonic Community.

Hewlett Court, the sheltered accommodation owned and operated by the Charity, continues to provide a happy and nurturing environment for its residents, with a capacity of a maximum of 44 residential places. Major improvements to the facility were completed during 2021 and refurbishment and exterior work continued in 2022 and 2023. There is still some work to be done in 2024. It is very much worth your Lodge planning a visit to see, where you will be made most welcome.

Julie Ward, Operations Director for the ELMC, continues with the management of the day-to-day activity of the Charity from her base at Hewlett Court. Some challenges of 2023 have included managing the transition from Covid to more normal times whilst still ensuring the safety of residents and staff at Hewlett Court, as well as marketing the site to achieve full occupancy (which has been extremely well managed with support from the Hewlett Court Manager, Beverley Schofield and her team).

Prior to completion of the works at Manchester Hall, in late 2022 the development/management company went into receivership. This was something of a distraction, but the Board continued to work with the receivers during 2023 – whose aim was to complete all that was necessary for the tenants (including us on the 3rd floor) before handing over to a new leaseholder for us to relate with. This work stopped in late 2023 when the developer came out of receivership. How this tale will continue during 2024 will be interesting and hopefully more rewarding, and we will do our utmost to protect our asset and ensure that Manchester Freemasonry enjoys the excellent service and surroundings to which it is accustomed.

During the year the membership of the Board and its various committees has been considered and the governance of the constituent parts of the Charity has been kept under review. As reported in previous years we continue to monitor the governance of the Charity and risk management at all levels of the operation. This annual report provides more detail on the activities of the individual components of the charity.

To keep updated on all ELMC activities, please visit our web resources:

www.elmc.co.uk

www.x.com/elmc

www.facebook.com/eastlancashiremasoniccharity

[Hewlett Court \(@hewlettcourt\) • Instagram photos and videos](#)

THE COMMITTEE OF BENEVOLENCE

David Lightbown	Chairman
Philip J Price	ELMC Hon. Secretary
David Hudson	Provincial Grand Almoner (retired September 2023)
Tony Stephenson	Provincial Grand Almoner (appointed September 2023)
Bob Findley	Provincial Grand Charity Steward (retired September 2023)
John Taylor	Provincial Grand Charity Steward (appointed September 2023)
Alston Hall	Chairman, Comforts Fund Committee
Julie Ward	Director of Operations

AREA REPRESENTATIVES

Alston Hall	Eastern Area
Michael Bluer	Western Area (retired June 2023)
John Friend	Western Area (appointed July 2023)
Vic Murphy	Southern Area
Alan Fielder	Northern Area (retired June 2023)
Colin Barton	Northern Area (appointed July 2023)
Alan Potts	Salford Area
Elliott Moss	Manchester Area (retired July 2023)
Geoff Worsley	Manchester Area (appointed August 2023)

The Committee of Benevolence (COB) meets monthly throughout the year to consider cases, for either financial assistance or other forms of support. Whilst financial assistance is the main form of support other factors are taken into account when considering each application.

Assistance is also considered for home repairs or household appliances and any special needs equipment to help improve the quality of life, with each case being considered on its merit.

The majority of applications receive appraisal by the Masonic Charitable Foundation with petitions brought to them by the Provincial Welfare Officers (PWOs), Almoners or other concerned Brethren - on behalf of Freemasons, their family and dependants who are considered to be in need; these are also reviewed by the committee of Benevolence, who consider if further support is necessary to meet the current ELMC guidelines.

In the last year the MCF has given financial support to 128 beneficiaries within the Province of East Lancashire totalling £407,612.86 with additional financial support of £77,064.00 being provided by the ELMC; this being dispersed via the Committee of Benevolence, the Comforts Fund and the Young Peoples Committee.

The total number of beneficiaries of ELMC 2023 [at year end] being 611, comprising 67 widows, 13 brethren, 16 Married Couples, 2 Spinsters, 1 Bachelor, 61 Young People, 33 Residents of Hewlett Court, and 418 Widows of Closed Lodges.

During 2023 there were 26 new petitions for financial support, 48 cases were reviewed and 5 were made a new beneficiary of the Charity. In addition, a number of the young beneficiaries have received financial assistance for educational purposes.

Although the Committee of Benevolence meets monthly to consider petitions, we also aim to react as quickly as possible to any request for immediate assistance when required, with each case being considered on its merit. The Chairman works closely with both the Provincial Grand Almoner and Provincial Grand Charity Steward, with such emergency cases being ratified at the next COB meeting.

I would like to offer my sincere thanks to all members of the Committee of Benevolence, the Provincial Welfare Officers, Julie Ward and Karen Hall for all their hard work and support during the last twelve months.

David Lightbown
Chairman of the Committee of Benevolence

COMFORTS FUND COMMITTEE

Alston Hall	Chairman
Julie Ward	
Harold Cooper	
Jim Hilton	
Beverley Schofield	
Rachel Cookson	

The Comforts Fund Committee organised a program of events throughout the year for the Beneficiaries in 2023.

The program started with the Spring Party on the 4th April 2023 at Stanley House, Masonic Hall, Audenshaw, Manchester where ninety guests attended.

This event was supported by The President of The ELMC, RWBro Robert Frankl, and his good lady, Mrs Fiona Frankl, the Deputy President, VWBro John Farrington, and his good lady, Mrs Farrington, WBro Chad Northcott, the Chairman of the Charity, the Assistant Provincial Grand Masters and their Good Ladies, Members of the Board of Directors and other distinguished guests.

The evening began with the Chairman, Alston with Julie, Beverley, Jim and Harold meeting and greeting all the guests in attendance, including the residents from Hewlett Court. Light refreshment was provided prior to the meal.

We were treated to an excellent dinner provided by Vickie and the catering staff of Stanley House, which everyone enjoyed. During the meal we were entertained by 'Katie Fiddlestix', a very accomplished musician and violinist who has performed in front of Our Late Queen Elizabeth II at the Royal Albert Hall and at Bridgewater Hall.

After dinner, the President and his good lady, accompanied by Alston, circulated among the guests and engaged with conversations with each guest and table. Each guest received a gift bag with an easter egg and a present. The ladies received a jewellery box and the men an engraved pen commemorating the Spring Party.

Entertainment was then provided by Carol and her Silhouette Band. We were treated to a night of music and dancing from throughout the ages. The evening was enjoyed by all.

The annual holiday took place from 29th May to the 5th June 2023 at the Clifton Park Hotel, St Annes-on-Sea, where over fifty guests attended. The holiday started off at Hewlett Court where some of the holidaymakers met and were treated to light refreshment before boarding the minibus to the Clifton Park Hotel. During the time they spent at Hewlett Court, they were able to have a tour of the facilities and meet some of the residents of Hewlett Court. Some Beneficiaries provided their own transport to the Clifton Park Hotel.

The Clifton Park Hotel provides seven nights bed and breakfast, evening meal and nightly entertainment for the guests. On Tuesday 30th May a group enjoyed an evening to Blackpool to see Viva show. The show was enjoyed by all those who attended. On the 31st May an afternoon of rum and vodka tasting was provided by Sprit of Garstang, a family run business. The guest had lunch before getting into the spirit of the afternoon. The Clifton Park Hotel management and staff always provide a warm welcome to the beneficiaries and guests. Everyone is made to feel very special even at mealtimes and during the rest of the stay. The weather was very good with warm sunshine for everyone to enjoy. All the guests had a fantastic holiday and from the comments and feedback all enjoyed their stay.

The Autumn Outing took place on Tuesday 5th September 2023. A total of 34 beneficiaries went on the outing to Howards Castle in York. The day started with meeting at Stanley House, Masonic Hall, Audenshaw. On arrival at Stanley House the day trippers were treated to an excellent array of refreshment and cakes provided by Vickie and her catering staff.

On leaving Stanley House by coach, the next stop was Sandburn Hall Hotel for an excellent meal provided in a really nice setting. The next stop was Castle Howard. On arriving at the Castle, the day trippers were unable to gain entry to the main house because of another tour taking place. This did not dampen the spirit of everyone because it was a glorious day of sunshine. They were able to wander around the grounds and the garden centre at the Castle. Some were able to take a tour around the grounds by the castle train, others sat down to enjoy

ice cream or a cup of tea. Even though there was some disappointment all had a very enjoyable day.

Finally, I would like to place on record my sincere thanks to Julie, Beverley, Rachel, Harold and Jim who have worked very hard to make these events take place and the way they look after the Beneficiaries. My thanks also to the staff of Hewlett Court who assist the Comforts Fund Committee.

Alston Hall
Chairman of the Comforts Fund Committee.

THE YOUNG PEOPLE'S COMMITTEE

Roger Tinker Chairman
Paul Doran
Gary O'Neill
Raymond P Evans
Christopher Creelman (resigned October 2023)
Malcolm Roe
Karen Hall
Julie Ward
David Lightbown

The Chairman of the Committee of Benevolence is an "ex-Officio" member of this Subcommittee.

Each young person who is a beneficiary of the Masonic Charitable Foundation and has a Masonic connection in the Province of East Lancashire automatically receives additional support from the YPC. In 2023 sixty-one young people of those supported by the MCF had a connection to our Province. The aim of the YPC is to build upon the work of the MCF by creating a community where the beneficiaries are able to meet with others who have experienced similar life changing events. By organising a number of events each year, the YPC provides a forum where the Young Persons can take part in a range of activities and meet in an informal social gathering. The parent / guardians are also invited to attend these events enabling them to share experiences and possible solutions.

We try to host four / five events each year. The events are normally held during the school holidays, enabling the Young Persons with access to activities that they would not normally be able to participate in. Our ethos is to provide activities that will educate, challenge, and entertain.

In 2023 the YPC held four events, Chill Factore, Tree Top Trek, Blackpool Pleasure Beach, Christmas Pantomime and our Young Persons and committee members participated in two EL2026 Festival fundraising events - Zipline Snowdonia and the Holcombe Sponsored Walk.

During 2023 the committee discussed how we could contribute to the EL2026 Festival. Our plan was to hold two events, It's a Knockout contest at Hewlett Court on the 16th June 2024 and Soap Box Derby at Hoghton Tower on 25th May 2025.

Chill Factore - 13th April 2023

Wetherspoons' Castle in the Air, besides being warm and dry, is the most convenient place to meet for lunch for the Chill Factore. The YPC had booked a combined snow experience and an introduction to skiing session at the Chill Factore. The Castle in The Air is a child friendly venue, and the "app" takes table service to a new level. Ray and Paul were soon busy taking everybody's food and drinks orders. Roger, as usual, was doing the important task, meeting, and greeting the arrivals and reviewing the itinerary with them. The drinks appeared soon after the order was placed on the "app", and the food service began shortly after. After lunch it was a short walk to the reception desk at the Chill Factore. Our facilitator for the snow experience, Rachel, made sure that everybody going onto the snow slopes was wearing the correct safety equipment and had adequate clothing for the cold. It was -4C in the Chill Factore. An hour of fun sledding and playing in the snow soon passed and it was time for a break and a change of equipment ready for the skiing lesson. At the end of the lesson having returned the boots, skis and safety equipment the Young People all wanted to do it again. Before leaving all were given an Easter Egg from the ELMC and some for siblings who had not been able to join us on the day. The highlights of the day were the sheer joy shown by our youngest member, age 4, at being on the snow and mastering skiing all with the biggest smile and infectious laugh. The smile of the young lady who overcame her fears and her mobility issues in a lesson with John, from Disability Skiing UK. Everybody who was able to be with us on the day said it had been an outstanding success. Our thanks go to all of the staff at Wetherspoons for the prompt service, the Chill Factore instructors, Karen for making the bookings and processing the invitations and Ray and Paul for their time and help on the day.

Tree Top Trek - 1st June 2023

Our May half-term outing this year actually took place on the first of June and was the Tree Top Trek. This was formally known as the zip wire challenge but was too easy to say (try saying Tree Top Trek 10 times quickly). As it was a lovely day the first challenge was to find a spot in the car park, this being achieved we assembled in the shade of a convenient tree. The intrepid few who braved the clement weather donned their safety harnesses and paid close attention to the briefing before climbing up to the start of the course. The trek consists of obstacles, which must be negotiated, with varying degrees of complexity and physical strain. The obstacles are interspersed with opportunities to throw yourself into the air suspended above the ground by a piece of string! However, we all reached the end in one piece except one committee member who had to retire halfway (It was Paul). Afterwards we enjoyed a well-earned meal and a refreshing drink at the Heaton Park Beefeater, a fitting end to a very enjoyable day. A special thanks to Karen, Roger and the committee for the arrangements and for managing the day.

Blackpool Pleasure Beach - 1st August 2023

The YPC trip to Blackpool Pleasure Beach had set off from Middleton Masonic Hall with pickups at Hewlett Court and Darwen Services on the way. At Middleton the weather was overcast but dry with similar conditions at Hewlett Court. Everybody had been on time, and we were making good progress towards Darwen Services. As the coach began the ascent of the Grane Road the clouds closed in, the wind grew in strength and the rain began to fall.

As the coach drove into Blackpool the mist and light rain persisted but began to brighten up, slightly, when we parked up in the Pleasure Beach car park. Most of our guests were feeling optimistic as they shunned the offer of a waterproof cape before alighting from the coach. It's

Blackpool Pleasure, we are going to get wet anyway. Tickets checked, reminders to be back at the coach for 4pm, the entrance turnstile gate negotiated and it's off into a wonder world of pleasure rides ranging from the sedate Blackpool Express to the dizzy heights of the Big One. There are rides to suit all ages and the most ardent adrenalin junkies. Poor weather conditions can be an advantage as the queues are much smaller and it is possible to enjoy more of the rides.

Four o'clock in the coach park, everybody on-board? Not quite, we were waiting for a committee member who had tried to catch one last ride "The Flying Machines".

After a drive along the promenade, we arrived at Seniors restaurant in Thornton for a restorative plate of fish and chips, followed by a dessert. The main conversation over dinner was the rides that the group had been on and how they had enjoyed a damp, cold summer's day and why had the sun come out when we had driven into Thornton. A bit late in the day but we gave the younger ones an opportunity to burn off any remaining energy on the playground next to the restaurant.

Dinner, dessert, drinks and playtime over it was time to re-board the coach for the drive home to Darwen, Hewlett Court and Middleton.

Thanks are due for organising a successful day at Blackpool Pleasure Beach. Firstly, to Karen for managing the invites, purchasing the tickets, collating the menu choices and identifying the family groups for the servers at Seniors. Swans Travel and Paul our driver on the day, and the YPC committee members on the day for aiding the smooth running of the day.

Christmas Pantomime 28th December 2023

After the success of last year's Christmas trip to the pantomime at the Opera House and celebration meal at Manchester Hall, the YPC decided to repeat the experience. The same cast of Jason Mansford, Jack, and Ben Nickless, Simple Simon, in this year's production of Jack and the Beanstalk clinched the deal.

Last year's panto was very good, and we thought it would be difficult to improve on. This year's pantomime was brilliant.

Thursday 28th December the YPC members were outside the Opera House to meet the invited families and distribute the tickets. When everybody had arrived and the ice cream order for the interval was placed, the committee members took their seats with our invited guests to watch the performance.

Last year the pairing of Jason Manford and Ben Nickless was the highlight of the show, it would be difficult for them to improve on their performance. We were proved wrong. They are better.

The pantomime is a different version to others. To precis the plot Jack has a brother, Simon, and a love interest, Princess Jill, but he doesn't have a mother so there isn't a traditional panto dame. Myra Blunderbore, the Giant's wife, is the villain of the piece, devising a plot to steal the villagers' animals for the Giant's feast. For some unfathomable reason Jack and Simon don't climb the beanstalk, that magically appears at the side of the stage but use a magic flying car to arrive at the Giant's castle. After the ensuing battle all the animals are saved, Jack and Jill get married and everybody, except the Giant, lives happily ever after. It's absurd but it works.

It kept our party absorbed and fully participating in all the pantomime traditions, he's behind you, cheering the goodies and booing the baddies.

After the panto the committee members guided the group to Manchester Hall for a festive meal and a party. We were warmly received by David Dunleavy and the staff at Manchester Hall. After a drink and the Christmas dinner it was time to burn off the intake of calories on the dance floor under the tutelage of our resident strictly expert Gary.

When everybody was beginning to flag and the selection boxes distributed it was time for home.

There are many people to thank for organising and managing the outing. Most notably, Karen for sending out the invites, tickets and managing all of the queries and replies. David Dunleavy and his team at Manchester Hall for the food, drinks service and not being too perturbed by the exuberance of our younger guests. Paul Ketcher for the music and Paul Doran for the place names and Christmas quiz. Finally, a big thank you to all of the committee members for their time.

Roger Tinker
Chairman of the Young People's Committee

GRANT MAKING COMMITTEE

Chad Northcott	Chairman
David Dunn	Deputy Chairman
John R Farrington	Deputy President
Robert Findlay	Provincial Grand Charity Steward (ex officio) (retired September 2023)
John Taylor	Provincial Grand Charity Steward (ex officio) (appointed September 2023)
David Hudson	Provincial Grand Almoner (ex officio) (retired September 2023)
Tony Stephenson	Provincial Grand Almoner (ex officio) (appointed September 2023)
Gerry Russell	Communications Officer
Karen Hall	Secretary
Peter Faulkner	
Rev David Halford	

The Grants Committee considered 38 applications for funding during 2023; 35 grants were approved totalling £75,018.39. This was an increase in applications and funding over the previous year (when £35,484.26 was disbursed for 22 approved grants). We strive to actively encourage Areas, Lodges and individuals to make greater use of the fund and to continue to improve public relations and connections; highlighting the work of our Charity and Freemasonry generally. Our focus in 2023 was able to return to more usual grant making, rather than the unprecedented level of consideration and support given to Covid related initiatives during the pandemic period.

We receive several direct applications for funding from charities and good causes, most of which we now refer to the Areas to seek their approval before proceeding. This gives the local team the opportunity to capitalise on the donation opportunity, market the impact Freemasonry is having in our communities, and, in many cases, offer hands on support too. From its launch in 2006 the Fund has approved non-masonic grants totalling more than £750K. This is addition to grants made directly by the Charity.

The Grants Committee has continued to support the Teddies for Loving Care Initiative, providing teddies to help calm anxious children in A&E units, and Family Courts. They have also been used in hospices to maintain a link between children and their relative, who each have a bear.

The Committee has a stable and experienced membership who considers all applications for non-Masonic support and financial assistance, seeking sanction from the Board for any Grants it seeks to approve that are more than £5,000. The criteria used for approval of awards offer wide latitude, sitting comfortably within the definitions of charitable causes as defined by the Charity Commission. We seek to support as many as possible and have a preference for projects which we can 'own', and where there is active masonic involvement, or where there are items which we can purchase, label and then be proud of our contribution. We aim to support the Charity and the Province in developing relationships with other charities and community organisations.

A complete list of approved Grants is maintained and displayed on the ELMC website. Supported initiatives are regularly communicated on social media channels and well reported in the media, by both the Freemasons and the good causes and charities we support. We continue to audit the recipients of approved Grants to ensure our funds are utilised for the purpose they have been given, and to obtain further publicity, both for the good of Freemasonry and the Charity. We ask local Area Charity Stewards (+/-their Area Communications Officers) to follow up all grants, so we can report on the positive impact our donations are making and report on the same. This also forms part of our audit process.

The role of the ELMC Grants Committee and its donations cannot be understated, for promoting both the Charity and the Province in our local areas. We aim to contribute to raising the profile of both Freemasonry and the ELMC, portraying a positive image, improving the understanding of Freemasonry, and attracting new members to the fraternity.

Chad Northcott
Chairman of the Grant Making Committee

HEWLETT COURT ADVISORY COMMITTEE

David Lightbown	Chairman
Julie Ward	Director of Operations
Dennis Heskett	Secretary
David Cowen	Treasurer (resigned September 2023)
Malcolm Roe	Treasurer (appointed September 2023)
Mike Stubbs	Health & Safety
Paul Thornton	Building Work
Beverley Schofield	Hewlett Court Manager

Hewlett Court was built some fifty years ago and it goes without saying that ongoing repairs and improvements are necessary to keep up with current standards, regulations and of course better facilities and comforts for the Residents; to this end a number of issues have been identified and improvements will be ongoing when funds are available. The recent completed works include new double glazed main porchway and entrance doors and various improvements to security and heating controls.

Thanks to the wonderful volunteers and the assistance from the Comforts Fund Committee the external grounds are once again being maintained to a wonderful standard, all of which I am sure will be appreciated by both the residents and visitors to Hewlett Court.

I would encourage Brethren to visit Hewlett Court individually or preferably as a group to view the wonderful facility and I am sure that the Management team would be more than happy to give a guided tour. It is worth giving Hewlett Court serious consideration if any family or friends are looking for independent living accommodation soon, particularly those with a Masonic connection.

Looking at the age profile of the Residents at Hewlett Court we must be doing something right, they all seem to enjoy each other's company and are looked upon as one big family and cared for by the wonderful and dedicated staff employed at Hewlett court.

We have finally been able to thank our benefactors for their wonderful donations and support to enable the recent £1.6m refurbishment to take place, this took place prior to the Christmas Fayre on Saturday 2nd December 2023.

The benefactors were invited for refreshments and the official opening ceremony was conducted by the Provincial Grand Master, this was followed by a full tour of Hewlett Court with all being very impressed by the upgraded facilities.

I would like to thank all the Areas within the Province who continue to support Hewlett Court by way of donations and practical support, which hopefully will continue in the future, and finally thanks for the support I have received from the Advisory Committee members during the past twelve months.

David Lightbown PJGD
Chairman of the Hewlett Court Advisory Committee

LIBRARY AND MUSEUM COMMITTEE

Peter Nicholson	Chairman
Tony Costello	Librarian
Ivan Eastwood	Museum Curator
Peter Robinson	
Andy Tong	General Secretary

As the Museum space at Manchester Hall has been affected by water ingress throughout 2023 we have made little progress as far as restoring the museum is concerned. However, this hasn't affected our ability to plan key requirements – electricity connections, secure internet and CCTV etc. We identified where all the artefacts have been stored during the development work.

During the year we formed a relationship with Salford Masonic Hall and will be renting secure space there for archiving and inventory. This process is expected to take 18 months to 2 years. Whilst manuscripts etc. are stored in the Rylands library we hope, when a new owner has been found for the Hall, to be able to exhibit books in the former library area.

Whilst the Committee is small, we have strong relationships with MAMR, the Lodge of Silent Temple and are gaining support from the Province with recruitment of helpers for the Museum. As we go through the artefacts consideration will need to be given to value and insurance. In some cases there may be repairs or restorations to be made.

Thinking ahead, consideration is also being given to the accreditation process. We (the Chairman and I) visited the Masonic museum in Warrington to learn more about the process, and the hoops to be navigated to get there.

In order to be able to deliver on all of these plans, we need a large number of individual volunteers and therefore we will mount a publicity and recruitment exercise throughout the *Province of East Lancashire*. The prime personal characteristics required of such volunteers being, an interest in the running of a successful masonic library and museum, coupled with energy, enthusiasm and a ready willingness to work in small, self-managing teams, accepting of individual and collective responsibility. Regardless of residential location, education, age and gender, these volunteers may come from within the boundaries of any masonic Province. Might too perhaps, friends and members of our families be especially interested?

Peter L Nicholson
Chairman of the Library and Museum Committee

HEWLETT COURT

In 2023 the restrictions in place for Covid 19 had lifted, the Management Team and Staff at Hewlett Court continued to follow the government guidelines and the Infection Prevention team's advice on how best to keep the residents and staff safe as Covid was still around.

The residents continued to adhere to our procedures which were explained to them in our regular meetings, and this kept them safe. They had to report any cold like symptoms to Management who would then do a LFT to see if they were positive for covid. If they tested positive, they then had to isolate until they tested negative and they were no longer symptomatic.

At the start of 2023 we had thirty-five permanent residents, and this remained quite consistent during the year. We had a number of short stays and trial stays; they were all made to feel welcome by the residents and staff.

Activities and Events

We had a full programme of in-house entertainment from singers, brass bands, and violinists, which the residents thoroughly enjoyed. There were outings to Knowsley Safari Park, Blackburn theatre and Blackpool illuminations as well as visits to Masonic events which were fun days out.

At Easter we organised a raffle which raised £209 for the EL Festival 2026.

In May the residents and staff witnessed a historic event, the Coronation of King Charles III. Celebrations went on for four days with the residents making paper flowers to decorate Hewlett Court and place mats for the dining room.

On the 14th of May Julie Ward, The Director of Operations and Beverley Schofield, Hewlett Court Manager faced their fears and travelled at speeds of over 100mph in the Zipwire Challenge to raise money for the EL Festival 2026 and the Masonic Charitable Foundation. They raised an impressive £2,849.50 between them.

We hosted our annual Bonfire event on the 3rd November. It was on a smaller scale this year, for the residents and their families who enjoyed the fireworks and food. It brought the residents and local community together along with the Masonic community who volunteered to organise the firework display which we are all grateful for.

We held our Christmas Market event on the 2nd December. There was an array of stalls as well as food and drink. We had a DJ and 2 Brass Bands to entertain, and they ensured all who attended were in the Christmas spirit. We had a special visit from Santa and his lovely Elf Lauren which was the highlight of the children's day. It was enjoyed by all who attended and raised money for The Comforts Fund which is used to pay for the resident's entertainment and trips.

Communication through all social media platforms has continued encouraging potential residents to visit Hewlett Court.

We continued with our regular posts on Facebook and Instagram to keep our followers up to date with all the activities at Hewlett Court and the outings we went on which also contribute to promoting what Hewlett Court offers.

Beverley Schofield
Manager of Hewlett Court

INVESTMENT COMMITTEE

John Scott	Chairman
Ian Connor	Secretary
David Cowen	Treasurer (resigned September 2023)
Malcolm Roe	Treasurer (appointed September 2023)
Derek Calrow	
David Rothburn	

Robert Race of WH Ireland Ltd attends committee meetings to offer advice on investments.

Over the financial year, an injection of capital into the portfolio helped the value of our investments increase by 43.30% whilst the estimated annual income from the portfolio increased by 34.66%. The net result was a time weighted total return which increased year on year by 8.34% after expenses which compares with an increase of 7.50% in the total return from the IA Flexible Management Index and an increase of 7.26% in the total return from the ARC Sterling Steady Growth PCI against which the portfolio is measured.

INVESTMENT POLICY AND PERFORMANCE

The present investment policy is to maximise the long-term total return of the Charity's investment funds, subject to the risks normally associated with a moderately adventurous portfolio management. The Charity does not restrict itself to any particular category investment. The performance of the portfolio is measured against appropriate benchmark

indices and, during the year, it has outperformed these benchmarks. The Investment Sub-Committee monitors investments which are managed on a discretionary basis by WH Ireland Ltd.

John Scott
Chairman of the Investment Committee

CHARITY STEWARDS COMMITTEE

Bob Findlay	Chairman	(resigned November 2023)
John Taylor	Chairman	(appointed November 2023)
Tony Stephenson	City East	(resigned May 2023)
Ian R MacNeill	City West	(resigned May 2023)
David T Brown	Ashton and Mossley	(resigned May 2023)
Luke Griffiths	Audenshaw	(resigned May 2023)
Steve Graham	Oldham	(resigned May 2023)
John Taylor	Rochdale	(resigned May 2023)
Mike Greenhalgh	Bolton	(resigned May 2023)
Mike Jones	Bury	(resigned May 2023)
Malcolm Roe	East Ribble	(resigned May 2023)
Ray Evans	Burnley and Pendle	(resigned May 2023)

In May 2023 Provincial reorganisation from the District System to the Area System led to the appointment of Area Charity Stewards, supported by a number of deputies and assistants.

John Taylor	Chairman	(appointed Nov 2023)
Michael Colin and Martin Van Der Zwan	City East	(appointed January 2024)
Eric Baker	City West	(appointed May 2024)
Andrew Koropisz	Southern Area	(appointed September 2024)
Russ Perks	Eastern Area	(appointed May 2024)
Vince Dover	Western Area	(appointed November 2023)
Simon Gilrane	Northern Area	(appointed March 2024)

I am pleased to submit my first annual report following my appointment as the Provincial Grand Charity Steward last November. I wish to place on record my gratitude to Bob Findlay who continued his sterling work on the committee throughout most of 2023 and invited me to transition meetings towards the end of the year. It is a pleasure to work on behalf of the charity and alongside colleagues who are equally determined to make a positive difference for the benefit of others.

I wish to thank all those previous District Charity Stewards who served earlier in the year and all those now at Area Charity Steward level appointed after Provincial reorganisation. Their enthusiasm and fresh approach make a positive impact on our collective performance.

Bi-monthly meetings are held in person with Area Charity Stewards throughout the masonic season where our overarching aim is to promote “Team Charity” and to collectively seek out those opportunities that enhance and develop our charitable effectiveness.

To support those endeavours, I have created my own seven steps to success and continually revisit them:

1. Develop and Promote Regular Giving.
2. Explore the Concept of Continuous Giving
3. Make Greater Use of Gift Aid
4. Provincial Fundraising Initiatives
5. Service
6. Awareness Raising
7. Team Charity

Festival

Working towards our festival target of £2.4M remains our priority, and we need to raise much more through existing and new fundraising avenues.

Regular Giving

Direct debits remain the primary source of donations with a low Province wide average of brethren committed to making regular donations. Work remains ongoing with Area Charity Stewards to fully understand that figure at a Lodge level and maximise opportunities for awareness raising with increased take up of regular donations. Increasing the figure is a challenge and the lion's share of work is focussed upon increasing it.

Gift Aid / Relief Chests

We have an opportunity for improved fundraising through greater take up of the Relief Chest scheme at Lodge level. It is something I would describe as working smarter rather than harder to significantly increase our fundraising without increasing any individual donations. Utilising Relief Chests or Gift Aid envelopes attracts a 25% uplift from any taxpayer and it is simply money for nothing. We will begin promoting this during 2024.

Provincial Fundraising Initiatives

We have some brilliant people across the Province who never cease to amaze me with their ability to fundraise through the most creative of ways. Their personal contributions and determination are fantastic, and their efforts are to the benefit of Freemasonry in general and our Province in particular. My thanks go to each and every one of those people who have grasped opportunities to fundraise for the benefit of others.

Community Service Database

The introduction of "Service" as the third pillar has changed our charitable focus and that is something we will embrace and capture. To do so we will create a database during 2024 where volunteering is recorded on a shared drive which Area Charity Stewards have access to. The aim is to create and maintain a comprehensive record of volunteering across the Province whilst maintaining a focus upon this very important aspect of our charitable work.

In summary "Team Charity" remains focussed upon charitable delivery, surpassing our Festival target and promoting Freemasonry at every opportunity.

It has been a pleasure to visit some of the beneficiaries of our fundraising since my appointment and it is heartwarming to see first-hand the benefits and positive impact our work has resulted in.

John Taylor
Chairman of the Charity Stewards Committee

FUNDRAISING COMMITTEE

Stephen A Thomson	Chairman
Philip J Price	Deputy Chairman
Paul Sellers	Secretary
Julie Ward	Director of Operations
Nigel Johnson	
Steven Graham	(resigned September 2023)
Dennis Schiff	
Rachel Cookson	
Beverley Schofield	
Dan Gaunt	
Nick Druce	
Robert Findlay	Provincial Grand Charity Steward (ex officio) (retired September 2023)
John Taylor	Provincial Grand Charity Steward (ex officio) (appointed September 2023)
Robert Frankl	ELMC President Ex Officio member
Chad Northcott	ELMC Chairman Ex Officio member
David Hudson	Provincial Grand Almoner (ex officio) (retired September 2023)
Tony Stephenson	Provincial Grand Almoner (ex officio)

The function of the Fund-Raising Committee is to develop and carry out fundraising activities, for the benefit of ELMC within the Province of East Lancashire. It also implements marketing, promotional and educational activities to raise awareness of the work of the charity to the Masons of East Lancashire.

During the course of the 2026 Festival, ELMC has been providing fundraising activities and administrative support to assist The Province to realise its goals.

Our National Charity, MCF, is crucial to our work at ELMC, as they provide us with vast charitable aid outlined in the report that we distribute to our brethren and our communities across East Lancashire each year. ELMC cannot do the good work that it does without the partnership of MCF. And so, by ensuring the success of our Festival, ELMC will be helping MCF to continue to help us for years to come.

Working with The Provincial Communications team, we can now provide a calendar of forthcoming Festival events. We are now looking at appointing a Press Officer to ensure that news stories of past events appear expediently on the Provincial website and other branches of media.

Our online shop hosted by Zero Negativity, continued to supply high quality, sustainable merchandise and has now expanded its range to include regalia, more books and a range of ties. Our committee members have also been assisting with a series of pop-up shops at Provincial meetings, charity events and Internet Lodge meetings where the range has proven popular.

May 2023 saw a group of 50 Masons, their families and friends, brave the Velocity 2 Zipwire in North Wales, raising over £25,000.

July saw another major event, the return of the Holcombe Hike, our sponsored walk – a 13 miles trek around our charity HQ at Hewlett Court. The weather was not kind, but spirits were not dampened and we raised a further £5,000 on the day.

We have also continued to assist and Area Festival Managers and have been instrumental in encouraging Area quizzes, with a Provincial Grand Final taking place in April. An engraved salver was won by members of Zion Menorah Lodge which was presented at Provincial Grand Lodge. The combined Area events raised £4,000 and, with a view to making them an annual event, will be repeated next year.

2023 saw the launch of another new event that we hope to make an annual feature, the Tie & Tinsel Dinner; a deluxe Christmas party held at the Bolton Holiday Inn. Working with Provincial Office, we had an excellent turn out for the event raising over £4,000 on the night.

Whilst such events are important social and team building exercises in promoting The Festival, we appreciate that our priority must be to encourage the brethren of East Lancashire to partake in regular giving, as all donations received in this way are boosted by the 25% bonus in Gift Aid and are the backbone of having a successful Festival.

Our target figure is to raise £2,400,000 for MCF by the year 2026. At the close of 2023, we have received £1,385,094 in pledges and have thus far realised £970,036.

Our dedicated Fund-Raising Committee at ELMC continues to offer its support to The Festival until its conclusion.

Stephen A Thomson
Chairman of the Fundraising Committee

FUTURE PLANS

The core activities of the Charity will continue to revolve around caring for our beneficiaries through the Committee of Benevolence and its subcommittees - the Comforts Fund and the Young People's Committee. This support is offered in conjunction with funding assistance and other help we receive from the Masonic Charitable Foundation, the MCF and Province's Welfare Team, and our network of Area, Lodge and Chapter Almoners. This remains the most important area of our work – in fact our core activity and will continue to be our priority in the years ahead.

The ELMC Fund Raising Committee is committed to encouraging donations to the Charity and during 2023, has helped to raise unrestricted income of £179K. This work will reduce into 2024 and during the remainder of the EL 2026 Festival for the Masonic Charitable Foundation where the Province's efforts continue to be directed at the Festival fund-raising Appeal. We ask Lodges, Chapters and individuals to mirror this support. During this period the financial position of the Charity is secure having built a substantial reserve and having received other timely donations, legacies and investment income; we will be able to provide a healthy platform to meet the demands of our core activities and continue to provide for external charitable giving. For the future, and beyond the Festival, there will be much scope to improve awareness of the ELMC and develop a fundraising strategy for the Charity. The ELMC 'machine' will support the Province in its fund-raising efforts for the Festival, remembering that circa 80% of the monies granted or used for East Lancashire beneficiaries comes from the Masonic Charitable Foundation.

The Grants Committee will continue to receive applications, consider and make grants to Non-Masonic Charities. We aim to give more in the coming period. We will continue to actively encourage applications from the Brethren, Lodges, Chapters and Areas, with the aims of supporting our local communities, raising, and maintaining a positive understanding of Freemasonry and remembering there is a recruitment angle for the Craft (from whence comes most of our income) in all that we do. There is much more we can do in this area, especially given the current level of additional support that the MCF affords us. We now focus much more on the impact our giving has in our local communities, and even at an individual level and this is reflected in the news we transmit through the various channels available – website, social media and newsletters.

The ongoing support for Hewlett Court will continue, to ensure that the excellent standard of facilities, service and entertainment provided for the residents is maintained. In 2023, with strong marketing, we had periods of full occupancy and a waiting list! We will continue these efforts and maintain the excellent management which has led to Hewlett Court being a profitable and self-sustaining asset – in fact so successful that it generates additional income for the Charity.

The ELMC will maintain its strong relationship with the Province. This is essential to maintain contact with beneficiaries, gain and support new beneficiaries and to promote the Charity itself amongst our members and the wider community. This work will continue, despite the work going into supporting the Province's Festival. Where appropriate we will align our activities with those of the Province, supporting in particular the '3rd Pillar'. Service is not only financial support but also practical assistance where it can be offered.

During 2023 we worked closely with the receivers to try and complete the works on the 3rd floor at Manchester Hall and address problems such as water ingress through the roof. We were beginning to get somewhere when the developer and landlord managed to come out of receivership. We met with him in December 2023, to hear his plans and we hope we will continue to progress the work that was started successfully. Manchester Freemasons, under the banner of the Manchester Masonic Company (MMC Ltd), successfully operate on the 3rd floor under the terms of an annually renewable license agreement with ELMC and are recharged for all costs.

Work with the Museum (and Library) Committee under the Chairmanship of Peter Nicholson will continue. During 2024 and the following years we will be working with Peter and his committee (drawn from the Province, the Manchester Association for Masonic Research and the associated Lodge of Silent Temple) – to resurrect the Museum space in Manchester and once again display our artefacts in Manchester and further afield, to benefit Masonic education and encourage interest in Freemasonry and our Charity.

Communication and Marketing on the work of the ELMC and engagement with the Province, our local communities our brethren and their families will continue. It is hoped that during 2024 continued successful marketing and management will restore Hewlett Court to full occupancy and continue to raise the profile of the Charity and the excellent work that we do. During 2024 we will consider strategy for the revitalisation of the Charity post- Festival, including planning for fundraising and safely maximising the income that we gain through investments.

Strategic planning will focus on:

Working with the Province to raise funds in aid of the Charity and provide support for future Festivals: **fundraising, training, communication.**

Strategic communication with internal audiences (the wider Masonic family) and external audiences (wider community – public, media channels, civic, businesses, charities, religious, leaders and so on).

Fundraising strategy.

Investment strategy.

Masonic and non-Masonic Giving and other support (**Service**)

And a review of Compliance with Charity Commission recommendations and legislative requirements.

FINANCIAL REVIEW AND RESULTS FOR THE YEAR

FINANCIAL RESULTS

The reports and accompanying financial statements reflect the reporting requirements 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 1st January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006, and the Company's Memorandum and Articles of Association.

The Charity's unrestricted total incoming resources was £1,036,704 in the year, compared with £1,277,875 in the previous year, a decrease of £241,171 whereas its costs, excluding a one-off provision reversal, increased from £1,003,242 to £1,012,779 resulting in a surplus of £23,925 in the year compared with a surplus of £274,633 in 2022. 2022 expenditure also includes a one-off provision reversal of £900,000 following the settlement of proceeds due from the sale of car park land which was provided against in 2021. The surplus for the 2022 year, including this provision reversal, was £1,174,633. Other gains and losses relate to movement in investments. Listed investments show net gains of £220,184 compared with net losses of £321,821 in the previous year. The Charity's total unrestricted net assets have therefore increased by £244,109 to £9.502 million.

It is the opinion of the Board that the Charity is in sound financial position and has sufficient assets and resources to enable it to continue to carry out its objectives as laid out on page 7.

THE CHARITIES INCOME

Legacy income, for which we are grateful for the generosity of our departed Brothers, decreased by £163,619 to £5,500.

The legacies received during the year of £5,500 being:

M Harrison	£5,000
M Lucas	£500

The total return from investments during the year was:

	2023	2022
	£	£
Investment income	92,550	66,836
Bank interest	9,132	376
Realised (losses) / gains on sale of investments	1,161	(46,186)
	<u>102,843</u>	<u>21,026</u>
Unrealised (losses) / gains on investments	219,023	(275,635)
	<u>321,866</u>	<u>(254,609)</u>

The value of the investment portfolio has increased by £1,240,969 following investment changes in the year and an increase in underlying values. Your Investment Committee continues to monitor the position very closely.

A list of all donations made during the year is shown on pages 45 to 47.

THE CHARITIES EXPENDITURE

Costs of the Charity are analysed in note 7. As explained in note 9, a one-off £900,000 provision reversal was recognised in 2022 following the receipt of proceeds due to the Charity from the sale of car park land which was provided against in 2021. Operating profit for Hewlett Court has decreased from £110,609 in the previous year to £70,424 and the depreciation charge decreased from £21,921 to £21,916.

HEWLETT COURT

	2023	2022
	£	£
Receipts from Residents, Staff and shop	750,691	735,655
Donations	6,758	9,903
	<u>757,449</u>	<u>745,558</u>
Less: Running costs	(687,025)	(634,949)
<u>Operating Profit/(Loss)</u>	<u>70,424</u>	<u>110,609</u>
Depreciation	(21,916)	(21,921)
Loss on disposal	-	(517)
Contribution ex ELMC	<u>48,508</u>	<u>88,171</u>

BALANCE SHEET

The total reserves of the Charity have increased by £244,109 to £9,534,414 at the end of the financial year. This increase is largely due to the performance of the listed investment portfolio.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charity's auditors are unaware, and each Director has taken all the steps that he ought to have taken as a Director in order to make himself aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

By Order of the Board

Philip J Price
Company Secretary

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for their annual report and for the preparation of financial statements for each financial year, which give a true and fair view of the incoming resources and the application of resources of Charity and the Group during the year, and of the state of affairs as at the end of the financial year. In preparing these financial statements, the Trustees are required to:

- ensure that the most suitable accounting policies are established and applied consistently
- make judgements and estimates which are reasonable and prudent
- state whether the applicable accounting standards and statement of recommended accounting practice have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation

The Trustees have overall responsibility for ensuring that the Charity has appropriate systems and controls, financial and otherwise. They are also responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and the Group and enable them to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the Charity and the Group for their proper application as required by charity law, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- the Charity is operating efficiently and effectively
- all assets are safeguarded against unauthorised use of disposition and are properly applied
- proper records are maintained, and financial information used within Charity, or for publication, is reliable
- the Charity complies with relevant laws and regulations

The Trustees are also responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website.

Internal controls over all forms of commitment and expenditure continue to be refined to improve efficiency. Processes are in place to ensure that performance is monitored, and that appropriate management information is prepared and reviewed regularly by the Trustees.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- regular consideration by the Trustees of financial results, variances from budgets, non-financial performance indicators and benchmarking reviews
- delegation of day-to-day management authority and segregation of duties
- the Trustees are aware of the need for identification and management of risks, and to be satisfied that appropriate procedures are in place.

AUDIT REPORT

For the year ended 31st December 2023

Independent Auditor's Report to the Members and Trustees of The East Lancashire Masonic Charity

Opinion

We have audited the financial statements of The East Lancashire Masonic Charity for the year ended 31st December 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, including Financial Reporting Standard 102: *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st December 2023, and of the incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with the United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis of 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 directors' 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 company'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 directors with respect to going concern are described in the relevant sections of this report.

AUDIT REPORT

For the year ended 31st December 2023

Independent Auditor's Report to the Members and Trustees of The East Lancashire Masonic Charity continued.....

Other information

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations necessary for our audit.

AUDIT REPORT

For the year ended 31st December 2023

Independent Auditor's Report to the Members and Trustees of The East Lancashire Masonic Charity continued.....

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement [set out on page 28] the trustees (who are also directors of the charitable company for the purposes of company law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 an auditor's report 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:

We obtained an understanding of the legal and regulatory frameworks within which the company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 and the Charities Act 2011.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and liabilities. Our audit procedures to respond to these risks included enquiries of management, reviewing accounting estimates and provisions and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, as these may for example involve fraud or override of internal controls and we are not responsible for preventing non-compliance.

AUDIT REPORT

For the year ended 31st December 2023

Independent Auditor's Report to the Members and Trustees of The East Lancashire Masonic Charity continued.....

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditors/audit-assurance-ethics/auditors-responsibilities-for-the-audit. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's 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's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Timothy A R Elston (Senior Statutory Auditor)
for and on behalf of Percy Westhead & Company
Chartered Accountants
and Statutory Auditors
Hanover House
30-32 Charlotte Street
Manchester
M1 4FD

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

(including an Income and Expenditure Account)

For the year ended 31st December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME:					
Donations	3	178,520	-	178,520	305,808
Legacies		5,500	-	5,500	169,119
Income from charitable activities					
Hewlett Court rental and miscellaneous income	4	750,691	-	750,691	735,655
Investment income	5	101,682	-	101,682	67,212
Other income		311	-	311	81
Total income		<u>1,036,704</u>	<u>-</u>	<u>1,036,704</u>	<u>1,277,875</u>
EXPENDITURE:					
Costs of raising funds					
Costs of raising voluntary income	7	42,209	-	42,209	44,189
Investment management costs		20,748	-	20,748	17,061
Property expenses	7	<u>28,300</u>	<u>-</u>	<u>28,300</u>	<u>26,597</u>
		91,257	-	91,257	87,847
Expenditure on charitable activities					
Masonic grants	6	85,722	-	85,722	169,813
Non-Masonic grants	6	75,018	-	75,018	35,484
Grant administration	7	51,841	-	51,841	52,711
Hewlett Court rental expenditure	6	<u>708,941</u>	<u>-</u>	<u>708,941</u>	<u>657,387</u>
		921,522	-	921,522	915,395
Other expenditure	9	-	-	-	(900,000)
Total expenditure		<u>1,012,779</u>	<u>-</u>	<u>1,012,779</u>	<u>103,242</u>
Net income		23,925	-	23,925	1,174,633
Transfers between funds		-	-	-	-
Other recognised gains and losses					
Gains/(Losses) on revaluation of investments	13	219,023	-	219,023	(275,635)
Gains/(Losses) on disposal of investments	10	1,161	-	1,161	(46,186)
Net movement in funds		<u>244,109</u>	<u>-</u>	<u>244,109</u>	<u>852,812</u>
Reconciliation of funds					
Total funds brought forward at 1st January 2023		9,258,206	32,099	9,290,305	8,437,493
Total funds carried forward at 31st December 2023		<u>9,502,315</u>	<u>32,099</u>	<u>9,534,414</u>	<u>9,290,305</u>

All amounts relate to continuing activities. All recognised gains or losses are included in the Statement of Financial Activities.

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

BALANCE SHEETAs at 31st December 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible assets	12	4,882,393	4,912,127
Investments	13	3,883,355	2,642,406
		<u>8,765,748</u>	<u>7,554,533</u>
CURRENT ASSETS			
Debtors	14	198,756	145,882
Bank and other deposits		621,167	1,674,117
		<u>819,923</u>	<u>1,819,999</u>
LIABILITIES			
Amounts falling due within one year	15	51,257	84,227
		<u>51,257</u>	<u>84,227</u>
NET CURRENT ASSETS		<u>768,666</u>	<u>1,735,772</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		9,534,414	9,290,305
NET ASSETS		<u>9,534,414</u>	<u>9,290,305</u>
FUNDS			
Unrestricted:			
Free reserves		7,994,560	7,762,198
Revaluation reserve		1,507,755	1,496,008
		<u>9,502,315</u>	<u>9,258,206</u>
Restricted funds			
Endowed capital		32,099	32,099
	16	<u>9,534,414</u>	<u>9,290,305</u>

The trustees have prepared accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

The financial statements on pages 33 to 44 were authorised for issue by the directors on 6th August 2024.

Signed on behalf of the directors by

M Roe

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2023

1 COMPANIES ACT 2006

The Charity is not a trading company and the Profit and Loss Account formats permitted under the provisions of the Companies Act 2006 are not considered appropriate to report the transactions of the Charity.

The Directors have presented the Income and Expenditure Account as part of the Statement of Financial Activities in a format which they consider fully explains the transactions of the Charity.

2 ACCOUNTING POLICIES

(a) Basis of accounting

Subject to note 2(c), 2(j) and 2(k), these accounts are prepared under the historical cost convention and in accordance with 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 1st January 2015 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

(b) Cash flow statement

The Charity is exempt from the requirements to include a cash flow statement as part of its financial statements because it qualifies as small under the Companies Act 2006.

(c) Investment Income

Income from investments is recognised in the accounts at the date when it is received. This policy represents a departure from recommended accounting principles, which require income to be recognised in the accounts on an accruals basis. In the circumstances of this Charity, the directors consider it inappropriate to recognise this income until the date when it is due to be received. Other interest is accounted for on an accruals basis.

(d) Donations and grants

Donations and grants are recognised in the accounts at the date when these are received, as, in the opinion of the directors, it is not appropriate to recognise these at an earlier date. Grants and donations payable are recognised in the accounts at the date of authorisation.

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2023

2 ACCOUNTING POLICIES continued

(e) Legacies

Legacy income is recognised when the charity has entitlement to the funds which is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

(f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds arise from income which the donor has specified be solely used for particular areas of the Charity's work.

(g) Expenditure

Resources expended are recognised on an accruals basis and are allocated to the particular activity where the cost relates directly to that activity. Where costs cannot be directly attributed to specific headings, they have been allocated to activities on bases consistent with the use of the resources.

(h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 8.

(i) Pension contributions

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the statement of financial activities in the period to which they relate.

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2023

2 ACCOUNTING POLICIES continued

(j) Tangible fixed assets and depreciation

Fixed assets, with the exception of freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings are included at fair value and the aggregate surplus or deficit is transferred to the revaluation reserve. No depreciation is provided on freehold land and buildings. The buildings are maintained to ensure that their value does not diminish over time and their realisable value, is in equivalent to the fair value. In these circumstances, the directors consider that any charge for depreciation would not be material and thus it is inappropriate to charge depreciation on these assets.

Depreciation is provided on other tangible fixed assets in order to write off the cost of each asset over its expected useful life at the following rates and bases:

Furniture, plant and equipment	5% per annum straight line
	10% per annum straight line
	25% per annum straight line
Leasehold improvements	Over the term of the lease

(k) Investments

Listed investments are valued in the accounts at the mid-market price at the balance sheet date, including accrued interest where relevant. The surplus or deficiency arising from the valuation of investments is taken direct to the revaluation reserve. Unlisted investments are included at cost less provision for diminution in value. This policy represents a departure from recommended accounting principles, which require all investments to be included in the balance sheet at market value. The directors consider that it is not possible to establish with reasonable certainty the market value of the charity's investment in its subsidiary, without incurring disproportionate costs, which would not be beneficial to the charity.

Realised surpluses and deficits arising on disposals of investments determined by reference to the carrying value of the assets in the charity's balance sheet are included within Income and Expenditure for the year. Realised revaluation surpluses, representing the difference between historical cost and the carrying value of the assets, are reclassified by way of a transfer to general reserves in the year in which the disposal occurs.

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31st December 2023

	2023 £	2022 £
3 DONATIONS		
<u>Unrestricted Donations</u>		
Donations from Masons, their Lodges and Chapters and Events	160,655	283,838
Gift Aid tax reclaimed	11,107	12,067
Donations to Hewlett Court	6,758	9,903
	<u>178,520</u>	<u>305,808</u>
Restricted donations	<u>-</u>	<u>-</u>
4 INCOME FROM CHARITABLE ACTIVITIES		
	£	£
<u>Hewlett Court rental and miscellaneous income</u>		
Income from residents	745,075	723,892
Sundry income	5,616	11,763
	<u>750,691</u>	<u>735,655</u>
5 INVESTMENT INCOME		
	£	£
Income from investments	92,550	66,836
Bank and Deposit interest	9,132	376
	<u>101,682</u>	<u>67,212</u>
Of the £101,682 received in 2023 (2022: £67,212) £Nil was restricted funds (2022: £Nil) and £101,682 (2022: £67,212) unrestricted funds.		
6 DIRECT CHARITABLE EXPENDITURE		
<u>Masonic grants to individuals</u>	£	£
Other grants including Christmas and birthday gifts	54,476	46,976
Holidays paid for beneficiaries	25,535	20,526
Comforts fund	4,699	2,311
<u>Masonic grants to organisations</u>		
Other grants	1,012	100,000
	<u>85,722</u>	<u>169,813</u>
Restricted Masonic grants	<u>-</u>	<u>-</u>

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2023

	2023	2022
	£	£
6 DIRECT CHARITABLE EXPENDITURE (Continued)		
Non-Masonic grants	75,018	35,484
Restricted Non-Masonic grants	-	-
Hewlett Court rental expenditure		
Salaries, wages and related costs	382,422	335,710
Food and kitchen consumables	86,597	73,683
Repairs and renewals	75,882	72,123
Other property costs including heat, light, rates, water and insurance	69,124	101,323
Depreciation of tangible fixed assets	21,916	21,921
Loss on disposal of tangible fixed assets	-	517
Medication administration	-	125
Other expenses	73,000	51,985
	<u>708,941</u>	<u>657,387</u>

7 MANAGEMENT AND ADMINISTRATION OF THE CHARITY

	Grant administration	Cost of raising voluntary income	Property expenses	Total costs
2023	£	£	£	£
Salaries, wages and related costs	15,500	6,500	-	22,000
Insurance	-	-	16,173	16,173
Rates and water rates	-	-	264	264
Other expenses	3,387	2,756	4,045	10,188
Depreciation	-	-	7,818	7,818
Governance costs (see note 8)	21,255	21,255	-	42,510
Support costs (see note 8)	11,699	11,698	-	23,397
	<u>51,841</u>	<u>42,209</u>	<u>28,300</u>	<u>122,350</u>
2022	£	£	£	£
Salaries, wages and related costs	15,500	6,500	-	22,000
Insurance	-	-	6,235	6,235
Rates and water rates	-	-	277	277
Other expenses	3,142	3,622	12,267	19,031
Depreciation	-	-	7,818	7,818
Governance costs (see note 8)	21,752	21,751	-	43,503
Support costs (see note 8)	12,317	12,316	-	24,633
	<u>52,711</u>	<u>44,189</u>	<u>26,597</u>	<u>123,497</u>

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTSfor the year ended 31st December 2023**8 ANALYSIS OF GOVERNANCE AND SUPPORT COSTS**

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between Grant Administration and Costs of Raising Voluntary Income (see note 7) in the year.

	General support	Governance function	Total	
2023	£	£	£	
Salaries, wages and related costs	16,146	16,146	32,292	Estimate of time
Auditors remuneration	-	13,120	13,120	Governance
Auditors remuneration - other services	-	4,400	4,400	Governance
General office	7,186	7,186	14,372	Estimate of time
Committee expenses	65	65	130	Governance
Bank charges	-	1,593	1,593	Governance
	<u>23,397</u>	<u>42,510</u>	<u>65,907</u>	
2022	£	£	£	
Salaries, wages and related costs	15,384	15,384	30,768	Estimate of time
Auditors remuneration	-	12,560	12,560	Governance
Auditors remuneration - other services	-	4,000	4,000	Governance
General office	8,257	8,257	16,514	Estimate of time
Committee expenses	992	992	1,984	Governance
Bank charges	-	2,310	2,310	Governance
	<u>24,633</u>	<u>43,503</u>	<u>68,136</u>	

9 OTHER EXPENDITURE

The 2021 accounts included a provision against a £900,000 balance due to the charity from the sale of car park land. Following a legal approach the £900,000 was settled in full and the provision was therefore unwound in the 2022 accounts.

10 PROFIT ON DISPOSAL OF INVESTMENTS

	£	£
Proceeds	180,055	626,281
Less: Cost	<u>197,424</u>	<u>465,192</u>
Gains (losses) over historical cost	(17,369)	161,089
Less: Revaluation gains (losses) realised	<u>(18,530)</u>	<u>207,275</u>
Profits (Losses) over book value	<u>1,161</u>	<u>(46,186)</u>

11 NET INCOME / (DEFICIT) FOR THE YEAR

	£	£
Net Income/(Deficit) for the year is stated after charging:		
Depreciation of tangible fixed assets	29,734	29,739
Loss on disposal of tangible fixed assets	-	517
Auditors remuneration	13,120	12,560
Auditors remuneration - non-audit services	<u>4,400</u>	<u>4,000</u>

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2023**12 TANGIBLE FIXED ASSETS**

	Freehold Land and Buildings £	Leasehold Improvements £	Furniture, Plant and Equipment £	Total £
Cost or valuation				
As at 1st January 2023	3,645,670	1,141,260	380,633	5,167,563
Additions	-	-	-	-
Disposals	-	-	-	-
As at 31st December 2023	<u>3,645,670</u>	<u>1,141,260</u>	<u>380,633</u>	<u>5,167,563</u>
Depreciation				
As at 1st January 2023	-	31,147	224,289	255,436
Charge for the year	-	7,818	21,916	29,734
Eliminated on disposal	-	-	-	-
As at 31st December 2023	<u>-</u>	<u>38,965</u>	<u>246,205</u>	<u>285,170</u>
Net Book Value				
As at 31st December 2023	<u>3,645,670</u>	<u>1,102,295</u>	<u>134,428</u>	<u>4,882,393</u>
As at 31st December 2022	<u>3,645,670</u>	<u>1,110,113</u>	<u>156,344</u>	<u>4,912,127</u>

During the year ended 31st December 2015 the Charity granted leases for 999 years for Manchester Hall. At the same time the Charity was granted an underlease back for the third floor of Manchester Hall for a period of 150 years at a peppercorn rent. The Charity has refurbished the third floor and the associated costs have been recognised as leasehold improvements.

Land and buildings and furniture, plant and equipment are used for direct charitable purposes as part of the operating activities of the Charity. Authorised capital expenditure at 31st December 2023 amounted to £Nil (2022 £Nil).

Freehold land and buildings were valued in October 2020 to be £3,600,000 by an independent valuer, AV Surveyors and Valuers.

If freehold land and buildings had not been revalued they would have been included at the following historical cost:

	2023 £	2022 £
Cost	<u>2,272,987</u>	<u>2,272,987</u>

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTSfor the year ended 31st December 2023**13 INVESTMENTS**

<u>CHARITY</u>	Freehold Land £	Holdings in Masonic Hall Companies £	Listed Securities £	Total £
Cost or valuation				
As at 1st January 2023	10,000	20	2,632,386	2,642,406
Investments purchased in year	-	-	1,200,840	1,200,840
Investments sold in year	-	(20)	(178,894)	(178,914)
Increase/(decrease) in market value	-	-	219,023	219,023
As at 31st December 2023	<u>10,000</u>	<u>-</u>	<u>3,873,355</u>	<u>3,883,355</u>
Historical cost as at 31st December 2023	<u>10,000</u>	<u>-</u>	<u>3,512,477</u>	<u>3,522,477</u>

Holdings in Masonic Hall Companies at cost:

	2023 £	2022 £
Blackburn Masonic Hall Company Limited	<u>-</u>	<u>20</u>

The shareholding in Blackburn Masonic Hall Company Limited represents 0.1% of the issued share capital of that company.

14 DEBTORS Amounts falling due within one year

	2023 £	2022 £
Sundry debtors	100,878	105,624
Prepayments and accrued income	<u>97,878</u>	<u>40,258</u>
	<u>198,756</u>	<u>145,882</u>

Sundry debtors include £95,574 (2021: £95,574) relating to monies held in an Escrow account for the purpose of carrying out refurbishment works to the third floor of Manchester Hall for which the Charity has been granted a 150 year underlease.

15 CREDITORS: Amounts falling due within one year

	2023 £	2022 £
Other taxes and social security costs	4,714	3,913
Sundry creditors	19,110	15,647
Accruals and deferred income	<u>27,433</u>	<u>64,667</u>
	<u>51,257</u>	<u>84,227</u>

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTSfor the year ended 31st December 2023**16 ACCUMULATED FUNDS**

The Charity is limited by guarantee and therefore does not have a share capital.

	Fund at 1st January 2023 £	Surplus / (Deficit) for the year £	Transfers between reserves £	Other recognised gains and losses £	Provision released on sale of investments £	Fund at 31st December 2023 £
Unrestricted						
General Reserve Charity	7,762,198	23,925	-	1,161	207,276	7,994,560
Revaluation Reserve	1,496,008	-	-	219,023	(207,276)	1,507,755
	9,258,206	23,925	-	220,184	-	9,502,315
Restricted						
General Reserve Charity	32,099	-	-	-	-	32,099
Total Funds	9,290,305	23,925	-	220,184	-	9,534,414

The balances on Revaluation Reserves represent unrealised gains on investments and freehold property.

Analysis of movements in restricted fund

	Fund at 1st January 2023 £	Income £	Expenditure £	Transfers between reserves £	Other recognised gains and losses £	Provision released on sale of investments £	Fund at 31st December 2023 £
Disaster Relief Fund	32,099	-	-	-	-	-	32,099

Description and purpose of the restricted funds

Disaster Relief Fund To support families and communities in the event of disasters

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

The net assets of the Restricted Funds were:

	£	£
Cash and deposits	32,099	32,099
	32,099	32,099

18 OPERATING LEASE COMMITMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	£	£
Within one year	1,415	5,990
Between one and five years	972	9,342
	2,387	15,332

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTSfor the year ended 31st December 2023**19 EMPLOYEES**

The average monthly head count for the Charity was 28 staff (2022: 27 staff) and the average number of full time equivalent employees (including casual and part time staff) during the year was as follows:-

	2023	2022
	Number	Number
Main charity	2	2
Hewlett Court	16	16
	<u>18</u>	<u>18</u>
Total remuneration during the year amounted to:	2023	2022
	£	£
Wages and salaries	390,936	351,848
Social Security Costs	22,969	14,465
Pension costs	22,809	22,165
	<u>436,714</u>	<u>388,478</u>
Allocation:		
Direct charitable expenditure -		
Hewlett Court	382,422	335,710
Grant administration	15,500	15,500
Cost of raising voluntary income	6,500	6,500
Governance and support (see note 8)	32,292	30,768
	<u>436,714</u>	<u>388,478</u>

No employee was paid at a rate of £60,000 per annum or more. No expenses were received by the Directors/Trustees.

One of the Directors/Trustees has been paid remuneration from an employment with the Charity. Remuneration of £35,541 (2022: £33,721) and pension contributions of £4,005 (2022: £4,663) were paid to J Ward in accordance with an employment contract and related to duties as an employee of the charity rather than as a Director/Trustee.

LIST OF GRANTS GIVEN: -

In the year ended 31st December 2023

MASONIC GRANTS TO ORGANISATIONS

EL Festival 2026	<u>£1,012</u>
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TOTAL MASONIC GRANTS TO ORGANISATIONS 2023	<u>£1,012</u>
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NON-MASONIC GRANTS

Greater Manchester Magistrates Association To cover transport costs for school projects	£600
Prostate Cancer Support Salford To purchase Banners, Lanyards, table	£360
Dance Syndrome To purchase Ballet Bar, Hoops and Sound equipment	£2,661
Teddies for Loving Care To purchase teddies for distribution in local hospitals	£975
Teddies for Loving Care To purchase teddies for distribution in local hospitals	£812
Accrington Sea Cadets To purchase six laptops	£4,888
Bibby's Farm Limited To cover the cost of replacing three windows	£2,625
Age UK Bury To purchase a defibrillator	£1,500
Contact t/as Fledglings To purchase products to support children with physical health problems and learning difficulties in schools	£2,500
Stubbylee Community Greenhouses To purchase equipment for art and woodworking classes	£1,535
Jolly Josh To purchase a sound system	£4,278
Christies Charitable Fund To purchase six mannequin heads	£1,200
Mossley Junior Football Club To purchase a defibrillator	£1,610
Henshaws Society for Blind To cover the cost of Digital Enablement Service	£2,000
Teddies for Loving Care To purchase teddies for distribution in local hospitals	£650

Teddies for Loving Care To purchase teddies for distribution in local hospitals	£1,300
Teddies for Loving Care To purchase teddies for distribution in local hospitals	£1,624
Elizabeth Johnson-McDonald To purchase a wheelchair	£2,588
Jigsaw To cover the cost of 20 members to attend	£1,550
Neuro Kinetic Club To purchase equipment	£2,280
Oswaldtwistle Immanuel Bowling Club To purchase a lawn mower	£4,574
Radcliffe Self-Manage Allotment Association To purchase a shed	£1,053
Restart the Heart To purchase an exterior defibrillator	£3,000
Teddies for Loving Care To purchase teddies for distribution in local hospitals	£487
Denton Youth Football Club To purchase football kit	£750
Fusilier Museum Bury To purchase equipment for kitchen	£2,000
Sunnybank Garden Project To cover the cost of three new raised garden beds	£1,260
BAAS To purchase software, laptop, mobile phones and top ups	£1,687
The Greater Good Project CIC To purchase uniforms, equipment and instruments	£1,500
Teddies for Loving Care To purchase teddies for distribution in local hospitals	£487
Henshaws Society for Blind To cover the costs of a Christmas Party	£2,500
Northwest Air Ambulance To cover the cost of replacing stolen paramedics helmets	£2,200
Teddies for Loving Care To purchase teddies for distribution in local hospitals	£406
Bolton Sea Cadets Contribution towards new boilers	£5,000

Community Security Trust CST	£5,000
To purchase a security system for Broughton Park School	
The Focus Foundation	<u>£5,578</u>
To purchase Garden Equipment	
TOTAL NON-MASONIC GRANTS 2023	<u>£75,018</u>

National Masonic Charities – Statistics 2023

Masonic Charitable Foundation approved grants to the value of £407,613:

Children, young people, and education	£41,777
Health, care, and wellbeing	£137,293
Daily living costs	£228,543

Non-Masonic Grants

Other Non-Masonic Grants - £157,335

£644	Blackburn Foodbank
£36,002	Blackburn Youth Zone
£5,000	Bolton Sea Cadets
£2,500	Contact T/A Fledglings
£2,661	Dance Syndrome
£645	Emmaus Bolton
£60,000	Greater Manchester Youth Network
£1,550	Jigsaw Bury
£30,000	Power2
£645	Rochdale Foodbank
£500	Salford Foodbank
£653	Salford Women's Aid
£1,535	Stubbylee Community Greenhouses
£15,000	Together Dementia Support

Accounts

THE EAST LANCASHIRE MASONIC CHARITY

(A company limited by guarantee)

Company Number: 79735

Registered in England

Registered Charity Number: 225151

DIRECTORS ANNUAL REPORT

&

FINANCIAL STATEMENTS

For the year ended 31st December 2022



**Hewlett Court
Newcombe Road
Ramsbottom
Bury
BL0 9XJ**

CONTENTS

Introduction	Page 3
Reference and Administrative Details	Page 4
Structure, Governance and Management	Page 6
Objectives and Activities	Page 7
Activities of the Year	Page 8
Future Plans	Page 26
Financial Review and Results for the Year	Page 28
Statement of Trustees Responsibilities	Page 30
Audit Report	Page 31
Statement of Financial Activities	Page 35
Balance Sheet	Page 36
Notes to the Financial Statements	Page 37
List of Donations Given	Page 47
National Masonic Charities - Statistics 2022	Page 49

INTRODUCTION FROM OUR PRESIDENT

Whilst the Province is deeply involved in fund raising for the Masonic Charitable Foundation, to many observers the ELMC may seem quiet, but I can tell you that behind that veil of respect for the Festival, exists one of the busiest and competent groups of people I have had the pleasure to work with.

The Charity's Board, ably chaired by Chad Northcott, meets regularly to discuss high level matters and the Chairmen of the Charity's nine Committees, our Treasurer and the Provincial Grand Charity Steward and Provincial Grand Almoner report passionately on the work of their teams, seeking guidance where appropriate from their colleagues and co-Directors.

Of course, what the Board and the various committees discuss is just words, but every day I see those words translated into action: Grants awarded, active participation by Freemasons in the community, visits to the those in need in our Masonic Community, holidays, days out, celebrations and activities (too numerous to list) for our hundreds of beneficiaries. I could go on.

Hewlett Court continues its work with great success and for many years now has been a self-financing enterprise, offering an outstanding service, excellent accommodation, independent living, superb catering and entertainment – all for retirees desiring to live in the company of others. Beverley Schofield, the Hewlett Court Manager and her staff do outstanding work to ensure all of the above.

In spite of external factors, the Charity has fared financially very favourably during 2022, and I am grateful on yours and my own behalf, to the Operations Director Julie Ward, and all of those people mentioned above, whose industry is making our Charity such a success.

The relationship we have with the Masonic Charitable Foundation is excellent, and between us we are meeting challenges, ensuring the needs of our beneficiaries are met, and are able to amply support charities and good causes in our local communities; thereby forging relationships and putting the good news story of Freemasonry out there – as a relevant part of the fabric of society – a force for good.

Right Worshipful Brother Robert I Frankl
President

REFERENCE AND ADMINISTRATIVE DETAILS

The **East Lancashire Masonic Charity (ELMC)** is a Registered Charity (Registered Number 225151) constituted as a company limited by guarantee (Company Number 79735). It is the principal charity for Freemasons in the Masonic Province of East Lancashire.

BOARD OF DIRECTORS/TRUSTEES - * Non-Executive

President	Robert I Frankl *	<i>(Appointed 29.03.2022)</i>
Deputy President	John R Farrington *	
Chairman	Chad A Northcott	
Hon. Secretary	Philip J Price	
Hon. Treasurer	David Cowen	
	Robert Findlay	
	David Hudson	
	David Lightbown	
	Peter Nicholson	<i>(Appointed 22.09.2022)</i>
	Stephen A Thomson	
	Derek N Thornhill *	<i>(Resigned 22.09.2022)</i>
	William R Waite *	
	Julie Ward*	

REGISTERED OFFICE:

Hewlett Court
Newcombe Road
Ramsbottom
Bury
BL0 9XJ

AUDITORS:

Percy Westhead & Company
Chartered Accountants and Statutory Auditors
Hanover House
30-32 Charlotte Street
Manchester, M1 4FD

BANKERS:

Barclays Bank plc
Leicester
Leicestershire, LE87 2BB

INVESTMENT ADVISORS:

W H Ireland Ltd
One New Bailey
4 Stanley Street
Salford, M3 5JL

SOLICITORS:

DWF Solicitors
Scott Place
2 Hardman Street
Manchester M3 3AA

MANAGEMENT:

Director of Operations: Mrs Julie Ward

Manager of Hewlett Court: Mrs Beverley Schofield

ADMINISTRATION:

Administrative Officer: Mrs Karen Hall

CONTACT:

Principal address: Hewlett Court
Newcombe Road
Ramsbottom
Bury
BL0 9XJ
Tel: 01204 886552
Email: elmc@eastlancsmasons.org.uk
Website: www.elmc.co.uk

STRUCTURE, GOVERNANCE AND MANAGEMENT

The ELMC was incorporated on the 13th January 1904. The Provincial Grand Master of the Masonic Province of East Lancashire is a non-Executive Director and the President of the Charity. The Deputy Provincial Grand Master is also a non-Executive Director and the Deputy President. The business and affairs of the Charity are directed by the Board of Directors/Trustees in accordance with the Articles of Association and managed on a day-to-day basis by the Operations Director, Julie Ward, the Manager of Hewlett Court, Beverley Schofield, and part-time Administrative Officer, Karen Hall.

Voting Members, known as Representative Members, are appointed by each Lodge and Chapter of the Masonic Province of East Lancashire. Any Brother, his family or friend may become an individual member of the ELMC at the discretion of the Board through a personal gift of at least £60 per annum. These “Friends” are entitled, should they wish, to attend the Annual General Meeting and to receive a copy of the Annual Report, but are not entitled to cast a vote at the AGM.

THE BOARD OF DIRECTORS/TRUSTEES

The Board of the ELMC comprises:

The President who shall act in a non-Executive capacity
The Deputy President who shall act in a non-Executive capacity
The Chairman of the Charity
The Secretary of the Charity
The Treasurer of the Charity
The Chairman of the Benevolence Committee
The Chairman of the Grants Committee
The Chairman of the Hewlett Court Advisory Committee
The Provincial Grand Almoner
The Provincial Grand Charity Steward
Three non-Executive Directors - including the Chairman of the Museum Committee, with an option for a total of up to five non-Executive Directors.

The President, the Deputy President, the Provincial Grand Almoner and the Provincial Grand Charity Steward are all ex-officio Members of the Board, other Members are elected at each Annual General Meeting.

Induction and Training of Members of the Board:

Upon appointment or election to the Board new Members receive the following:

1. Information explaining the extent of the involvement required
2. A copy of the Memorandum and Articles of Association of the Company
3. Copies of the most recent Annual Report and Accounts/Statement of Trustees' responsibilities
4. An explanation of membership of the Board
5. Copy of the Charity Commissioners Guide to the responsibilities of a Charity Trustee
6. Copies of the minutes of previous meetings of the Board

The Board appoints Sub-Committees, which are approved at the Annual General Meeting each year, to consider and make recommendations to it for the management of the Charity. The appointed Sub-Committees are:

The Committee of Benevolence consists of a representative of each of the Areas in the Masonic Province of East Lancashire together with other members nominated by the President or the Board. The role of the committee is to determine the provision of charitable assistance to needy Freemasons, their widows or other dependent relatives. The Committee of Benevolence operates two Sub-Committees' – the Comforts Fund Committee and Young People's Committee. Much of the work of the Benevolence Committee is co-ordinated with the Masonic Charitable Foundation in London to whom petitions are submitted for consideration.

Hewlett Court Advisory Committee whose responsibility is to offer professional support and guidance to the Director of Operations and Manager.

Museum and Library Committee's objectives include the operation of a Museum of Freemasonry for the education and pleasure of Freemasons and the public on Masonic Heritage. The Committee, in addition to displaying, caring for, and maintaining an inventory of Masonic artefacts also manages a library of books, manuscripts and other papers, some of which are displayed, whilst others are securely available via the Rylands library.

The Grant Making Committee supports non-Masonic charities and other good causes that are proposed by Lodges and Districts within the Province of East Lancashire. It encourages the active involvement of Freemasons within their local communities.

The Fund-Raising Committee has a responsibility to oversee a clear Marketing, Communication and Fund-Raising strategy across the Province.

The Investment Sub-Committee. The investment policy is to maximise the long-term return on the Charity's Investment funds, subject to the risks normally associated with a balanced approach to portfolio management. The Charity does not restrict itself to any particular category of investment, and the performance of the funds is measured against appropriate benchmark indices. The sub-committee monitors the Charity's investments at regular meetings with advice taken from W H Ireland Ltd, its Stockbroker.

OBJECTIVES AND ACTIVITIES

The Charity is the central vehicle for the delivery of Masonic charity and care on behalf of Freemasons in East Lancashire. It augments the charitable work of Freemasons in their Lodges and Districts by supporting those in need within the wider Masonic "family", eligible projects which benefit local communities and other good causes.

The specific objectives for which the Charity is established are:

1. The relief of poverty by the provision help and assistance to needy Freemasons, or their widows or any other of their dependent relatives, living predominantly but not exclusively in East Lancashire.
2. The education of children of needy or deceased Masons.

3. To make grants in cash or kind for the purpose of relieving the immediate and pressing needs of Freemasons or their families who live predominantly but not exclusively in East Lancashire.
4. To provide help and assistance to other charitable and good causes for the general benefit of the public or communities situated predominately but not exclusively in the East Lancashire area.

The Trustees confirm that they have complied with the duty in section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission on public benefit.

ACTIVITIES OF THE YEAR

The core activity of this Charity, since its inception over one hundred years ago, has been to support and provide help for the less fortunate within our Masonic and the extended community. In 2022 circa 663 beneficiaries were supported by the Committee of Benevolence and the Welfare Office, 161 of whom were also supported by the Masonic Charitable Foundation. In addition to the time freely given by Almoners, Provincial Welfare Officers, Charity Stewards and many other committed Freemasons, the financial value of the grants and support to East Lancashire beneficiaries in this financial year consisted of £11,940 from the ELMC and a further £338,963 from MCF (this included help with living costs, health and well-being, and supporting the education of children and young people).

The ELMC Grants Committee is now well established and is giving financial support to projects, often in which Freemasons are actively involved, bringing benefits which improve the quality of life in local communities. It continues to make grants to local charities and good causes where comparatively small contributions make a considerable difference. In 2022 the Fund received 35 applications (in 2021 – 33 applications were received) and approved grants to 25 organisations (in 2021 – 22 were approved) totalling £35,484 (2021- £34,336). The impact of these donations is very important to us – Freemasonry in action. Other ELMC donations include £100K towards the EL Festival 2026.

The total outlay of ELMC funds to both masonic and non-masonic causes in 2022 was £205,297.

The ELMC Fund Raising Committee has worked closely with the Provincial Charity Steward's Committee and other ELMC Officers to develop fund-raising activities and encourage regular donations by Freemasons, their Lodges and Chapters and the extended masonic Community, but we have tempered some of this work with the knowledge that the Province is in the midst of a Festival Appeal for the MCF.

Hewlett Court, the sheltered accommodation owned and operated by the Charity, continues to provide a happy and nurturing environment for its residents, with a capacity of a maximum of 44 residential places. Major improvements to the facility were completed during 2021 and refurbishment and exterior work continued in 2022. It is very much worth your Lodge planning a visit to see, where you will be made most welcome.

Julie Ward, Operations Director for the ELMC, continues with the management of the day-to-day activity of the Charity from her base at Hewlett Court. The greatest challenges of 2022

have included managing the transition from Covid to more normal times whilst still ensuring the safety of residents and staff at Hewlett Court, as well as marketing the site to achieve full occupancy (which has been extremely well managed with support from the Hewlett Court Manager, Beverley Schofield and her team).

Prior to completion of the works at Manchester Hall, in late 2022 the development/management company went into receivership. This has been something of a distraction, but the Board will continue to work with the receivers during 2023 – whose aim is to complete all that is necessary for the tenants (including us on the 3rd floor) before handing over to a new leaseholder for us to relate with. As work on the 3rd floor continues we hope also, with support from other interested parties, to resurrect the Museum and library, adding masonic history, knowledge and artefacts, accessible via the Museum in Manchester Hall and hopefully wider afield.

During the year the membership of the Board and its various committees has been considered and the governance of the constituent parts of the Charity has been kept under review. As reported in previous years we continue to monitor the governance of the Charity and risk management at all levels of the operation. This annual report provides more detail on the activities of the individual components of the charity.

To keep updated on all ELMC activities, please visit our web resources:

www.elmc.co.uk

www.twitter.com/e_l_m_c

www.facebook.com/eastlancashiremasoniccharity

[Hewlett Court \(@hewlettcourt\) • Instagram photos and videos](#)

THE COMMITTEE OF BENEVOLENCE

David Lightbown	Chairman
Philip J Price	ELMC Hon. Secretary
David Hudson	Provincial Grand Almoner
Bob Findley	Provincial Grand Charity Steward
Alston Hall	Chairman, Comforts Fund Committee
Julie Ward	Director of Operations

AREA REPRESENTATIVES

Alston Hall	Eastern Area
Michael Bluer	Western Area
Vic Murphy	Southern Area
Alan Fielder	Northern Area
Alan Potts	Salford Area
Elliott Moss	Manchester Area

The Committee of Benevolence (COB) meets on a monthly basis throughout the year to consider cases, for either financial assistance or other forms of support. Whilst financial assistance is the main form of support other factors are taken into account when considering each application.

Assistance is also considered for home repairs or household appliances and any special needs equipment to help improve the quality of life, with each case being considered on its merit.

The majority of applications receive appraisal by the Masonic Charitable Foundation with petitions brought to them by the Provincial Welfare Officers (PWO), Almoners or other concerned Brethren on behalf of Freemasons, their family and dependants who are considered to be in need, these are also reviewed by the committee of Benevolence, who consider if further support is necessary to meet the current ELMC guidelines.

In the last year the MCF has given financial support to 161 beneficiaries within the Province of East Lancashire totalling £338,963 with additional financial support of £11,940 being provided by the ELMC, this being dispersed via the Committee of Benevolence, the Comforts Fund and the Young Peoples Committee.

The total number of beneficiaries of ELMC 2022 [at year end] being 663, comprising 67 widows, 14 brethren, 13 Married Couples, 2 Spinsters, 1 Bachelor, 62 Young People, 38 Residents of Hewlett Court, and 466 Widows of Closed Lodges.

During 2022 there were 13 new petitions for financial support, 69 cases were reviewed and 4 were made a new beneficiary of the Charity. In addition to which a number of the young beneficiaries have received financial assistance for educational purposes and equipment.

Although the Committee of Benevolence meets on a monthly basis to consider petitions, we also aim to react as quickly as possible to any request for immediate assistance when required, with each case being considered on its merit. The Chairman works closely with both the Provincial Grand Almoner and Provincial Grand Charity Steward, with such emergency cases being ratified at the next COB meeting.

I would like to offer my sincere thanks to all members of the Committee of Benevolence, the Provincial Welfare Officers, Julie Ward and Karen Hall for all their hard work and support during the last twelve months.

David Lightbown
Chairman of the Committee of Benevolence

COMFORTS FUND COMMITTEE

Alston Hall Chairman
Julie Ward
Harold Cooper
Jim Hilton
Beverley Schofield
Rachel Cookson

With the return to normal activities after Covid, the ELMC Comforts Fund Committee was able provide a program of events for the year 2022 for the Beneficiaries.

The Spring Party was held on 5th April 2022 at Stanley House, Masonic Hall, Audenshaw where over 85 guests attended. The Provincial Grand Master/President of the Charity, RWBro

Robert Frankl and his good lady, Mrs Fiona Frankl were in attendance. The Deputy Provincial Grand Master (Deputy President of the Charity), the Assistant Provincial Grand Masters and Members of the Board (all with their wives and partners) supported the evening too. Beneficiaries of the Charity together with some Residents from Hewlett Court were also present.

The evening began with a 'meet and greet' reception of all the guests who were then treated to refreshments prior to the meal. This proved to be a great choice of menu for all three courses! During the meal we were treated to a very accomplished violinist, Katie Fiddlestix, who performed a wide selection of music to suit the dining experience.

The President and Fiona accompanied by the Chairman of The Comforts Fund Committee spent some time circulating and chatting with the guests.

Each guest was presented with a gift; the ladies received a scarf and the men a tie, with an easter egg each.

After dinner we were treated to a ballroom spectacular by two very talented young people who had been spotted at a previous event by Julie Ward. Henry and Freya, who have been dancing from a very young age, are very capable, or should I say gifted, to be able to perform very complex dance routines. Their demonstration of ballroom dancing was astonishing and joyful to see; all those present enjoyed their dance sequences. The duo are supported by the Masonic Charitable Foundation's, Talent Aid Scheme.

The ELMC Annual Holiday for 2022 took place at the Clifton Park Hotel, St Annes on Sea, from Monday 23rd to Monday 30th May. The accommodation provided seven nights bed, breakfast, evening meal and nightly entertainment, for just over forty guests of the charity.

On Tuesday 24th May the group enjoyed an afternoon tea and gin tasting experience provided by the Spirit of Garstang, a local family run business producing handcrafted gins.

Prior to departure for the holiday the Comforts Fund Committee would normally use Hewlett Court as a meeting point, where the guests would enjoy a lunch before going to St Anne's by coach. However, to continue to protect the Residents, the holiday makers were asked to make their own way to the Hotel, which worked very well.

During the week, the weather was very mixed, but this did not dampen the holiday spirit. The group all enjoyed the company of each other and felt instantly 'at home' when they arrived at the hotel, which we have now used for the past thirteen years. The Hotel staff are most helpful and the food excellent. The Comforts Committee visited and spent time with the beneficiaries and guests along with Julie and Beverley who were on duty for the week. A fantastic holiday was had by all.

The Autumn Outing took place on Sunday 18th September 2022 to the Coronation Street tour. We travelled by coach leaving from Hewlett Court. Over 45 guests attended the event. The Beneficiaries were able to see the sets and layout of Coronation Street; very different to what you see on the television. We had a tour guide to escort us around the set. This trip to Coronation Street proved very popular and enjoyable. After the tour, the Beneficiaries were transported by coach to Manchester Hall for a three-course meal. After the meal they were then taken back to Hewlett Court where those not residing made their way home.

My sincere thanks to the members of the Comforts Fund Committee: Julie, Beverley, Rachel, Jim, Harold, and the staff at Hewlett Court who have worked very hard with all the events that we put on.

Alston Hall
Chairman of the Comforts Fund Committee.

THE YOUNG PEOPLE'S COMMITTEE

Roger Tinker	Chairman
Paul Doran	
Gary O'Neill	
Raymond P Evans	
Christopher Creelman	
Malcolm Roe	
Karen Hall	
Julie Ward	ELMC Director of Operations

The Chairman of the Committee of Benevolence is an “ex-Officio” member of this Subcommittee.

The end of restrictions due to the Covid19 pandemic meant that our activities in 2022 could return to normality. We arranged five events during the year: Adventure Golf at Dino Falls Trafford, Water Skiing at Whitworth, a Hewlett Court Street Party, Harry Potter World at Warner Bros Studios and The Adventures of Peter Pan - The Pantomime.

For some family groups who had a vulnerable child or parent there was still some caution about joining us on events. The pandemic and lockdowns had meant that they were concerned about how their compromised immune systems would cope with an infection.

Adventure Golf at Dino Falls

On a wet, cold, windy morning, Tuesday 12th April, fifteen Young People accompanied by six parents / guardians met with the Young Peoples' committee members at the Trafford Golf Centre. Everybody had hoped for fine weather, but we were presented with weather that reminded us of January, not the week before the Easter Holidays.

At the Golf centre we were welcomed by our host Matt. The plan was for the Young People and their parents / guardians to have their first experience of using a Driving Range followed by two rounds of Adventure Golf on the Dino Falls and Volcano Rapids courses at the Golf Centre, located close to the Trafford Centre.

Matt took all the participants through the basics of hitting the ball, grip, stance, swing and safety. The group divided into team groups in bays to begin “putting” theory into practice.

Driving ranges have become high tech - cameras track each shot and are able to superimpose the flight of the ball onto greens at golf courses around the world or onto computer games, rewarding players with points for distance and accuracy. Automation has also eradicated the need to bend down and place the ball on a tee. Balls are automatically fed on to the variable height tee allowing the player to concentrate on hitting the ball.

The Dino Falls and Volcano Rapids involved water hazards with the possibility of some in our party getting slightly damp. In the incessant rain everybody got wet including the accompanying committee members. The courses are well designed with challenges on every hole.

After the first round of Adventure Golf, it was time for a lunch of Pizza, Burgers or Hot Dogs in the meeting room. Everybody had enjoyed the morning session despite the weather. After lunch the Young People were each given an Easter Egg. Some of the families decided that it was too wet and cold to complete the second course. For those who stayed, the weather did improve. There was less rain, but it was still cold in the easterly wind. After completing the second round and after a hot drink everybody said their goodbyes.

There are lots of people to thank for ensuring that the day went as planned despite the weather: The committee members who gave up their time, Karen Hall for doing the invitations and organising the food order. Thanks are due to the Trafford Golf Centre, Melissa Goodwin and Matthew (Matt) Cross for handling our booking and ensuring our requirements were catered for. Matt deserves special thanks for his patience and encouragement on the driving range.

The Water Ski Academy, Cowm Reservoir, Whitworth 1st June 2022

Cowm reservoir is hidden away on a hillside above Whitworth. It is a local secret worthy of special rites to be given the location. The YPC contacted Nick McGarry at the Water Ski Academy in 2019 and arranged to hold an introduction to water skiing in May 2020. The Covid19 restrictions imposed in 2020 forced us to reschedule the date to 2021 and after a further postponement we were able to hold the event on the 1st June 2022.

We had hired the use of one tow boat, with driver and safety observer for two hours, and the use of the clubhouse facilities for the afternoon. The objective was to give eight Young People their first experience of water skiing. On the morning of the event one of the families, three of whom were to take part in the event, contacted us to say that they had norovirus symptoms in the family group and could not join us. Down to four skiers we asked the parents / guardians if they wished to participate. One eagerly stepped forward. After the mandatory safety briefing, donning wetsuits and buoyancy jackets. It was time to take to the water.

The driver for the session was Georgina, a highly rated Water Ski Slalom competitor, and safety observer, Todd, a Wake Board National Champion. With these two in charge the Young People were in safe hands. Also in the boat was the YPC Director of Photography, Paul. The ski boat is fitted with a tow bar at the side of the boat for beginners. The pupil uses the bar as support to learn the position of the skis on the water and to feel the vibration of the water ripples, and experience the speed sensation when close to the water. After a couple of runs on the bar the pupils then progress to using a short tow rope attached to the bar and, when they feel confident, transfer to a longer tow rope at the rear of the boat.

The first pupil soon mastered the skills needed and quickly progressed to using the long rope. The other pupils had varying success in overcoming the physical and mental demands of water skiing. To the YPC they are all champions. After the YPC's session Todd took to the water to demonstrate his incredible skills at wake board with somersaults, flips and reverse skiing. The speed and agility he has is amazing.

The Water Ski Academy has superb facilities in the grounds at the rear of the building comprising a hot tub, lawned gardens, picnic tables, shaded veranda and a large BBQ. Some of the girls found the lure of the hot tub too great to miss and an excellent way to get warm. Roger was persuaded to fire up the BBQ and begin cooking a tempting array of sausages, beefburgers and halloumi slices together with rolls, buns, salads, sauces and a giant chocolate fudge cake to satisfy the hunger.

At the end of the day, before we departed Georgina, donned her ski and took to the water to demonstrate her Slalom skills. She put on an impressive display of the grace and ability required to complete the demanding course.

Our thanks to Nick and everybody at the Water Ski Academy, Paul and Karen for doing the shopping and the Young People for challenging themselves to learn a new skill.

Hewlett Court Street Party 5th June 2022

During a zoom meeting to discuss the YPC's presence at the Hewlett Court Street Party in aid of the EL 2026 Festival, one of the committee members said we were over thinking our involvement; it should be child's play. The solution: A stall full of things of interest to children; we are the Young Peoples' Committee. It was agreed that the YPC would release their inner child and create a Jubilee Treasure Hunt, Name the Duck Competition, Garden Games (Jenga, Quoits, Boule and Target Tumble), a sale of Hand Crafted Wooden Toys and, for the adults, a copy of the YPC's Memory Book to browse through whilst the children were at play. The plan was put into action.

The first three days of the Jubilee celebration had been sunny and warm.

An early start on a damp and cold Sunday morning didn't dampen the YPC's spirit as we put up the gazebos, set out our stall and placed the trail of clues and answers to the Treasure Trail amongst the other stalls and attractions at the Street Party. The first decision, after a bacon butty and cup of tea, was to delay setting out the garden games in the hope of the weather improving.

The Treasure Hunt was the YPC's most popular activity. There was a steady stream during the day of children leading parents from stall to stall seeking the answers. Luckily everybody managed to get the answers and were wide eyed when they received their TLC Teddy and a Jubilee Badge prize.

Name the Duck was well supported. Children aided by parents, read through the names on offer, made their choice and hoped to be the proud owner of the Giant Duck. The visit from the Rock Choir, who were to perform later in the day swelled the takings of the Name the Duck competition. Thank you, Ladies.

Overall, the day was a success. We made a profit to donate to the EL Festival 2026 and discovered a hidden talent of one of our committee members. The “Flashdance” outside the DJ's tent revealed that the YPC has a talented entertainments manager amongst its ranks, when Gary led the group in a variety of dance routines. What a mover.

A big thank you to Karen for liaising with the organising committee and keeping us all on track, to Paul for his creativity in designing and running the Treasure Hunt, Ray for helping us erect the gazebos and set out the stall and Malcolm for manning the stall and promoting the sale of the Treasure Hunt entry forms.

Warner Bros. Studio Tour - The Making of Harry Potter 2nd August 2022

The weather Gods were not kind to us; it was raining throughout the journey into Manchester. Did somebody say there was a drought? The YPC volunteers assisting during the day had been asked to meet no later than 7.30 am at Manchester Piccadilly Station bringing with them a selection of bananas, water bottles and cereal bars to sustain the Young People during the first part of our journey; a train ride to Milton Keynes. Our 8:10 departure was on time. The food, drinks and Harry Potter Quiz sheets were handed out. One of the committee members, Malcolm, hadn't read a Harry Potter book or seen any of the films and spent the two weeks prior to the trip binge watching all eight films. He was disappointed when we told him committee members were not allowed to compete in the quiz. Never mind, his newly acquired knowledge would be useful during the Tour.

It is a quick journey from Manchester to Milton Keynes, approximately one and a half hours. The group had only just completed the quiz. The Dementors who stood in for our usual team of invigilators were a strong deterrence for any competitor who was hoping to use the internet as a source for the answers. After disembarking the train, it was a short walk to the pick-up point for our coach to Warner Bros. Studios.

After a group photo outside the entrance to the Harry Potter Tour and a reminder of the meet up and departure time it was time to enter the tour; entry ticket and passport in hand. Once through security and ticket checks we sat down to watch a short film explaining how the books became a publishing phenomenon and were transferred into a series of successful films.

The screen lifted and we were invited to stand at the entrance doors to the Great Hall (not as impressive as the entrance doors to Grand Lodge). The Great Hall is impressive, with characters wearing their house uniforms, the members of staff at the top table and the Frog Choir.

After exiting the Great Hall, the group split into family and friends pods and went their separate ways into the Studio Tour. Professor Dumbledore's Office, Costumes, Special Effects, Quidditch Flying Brooms, Potions Classroom, Common Rooms, Dormitories, Professor Dolores Umbridge's Office, The Enchanted Forest (complete with Aragog), The Basilisk, Buckbeak, Platform 9¾ and much more.

Committee member, David, who also hasn't read any Harry Potter books or seen any films had great difficulty entering Platform 9 ¾. Fortunately, TLC was on hand to guide him through the secret entrance.

After Platform 9 ¾ it was time for a refreshment break at the Backlot Cafe. The Backlot has a number of attractions, a 1:3 scale version of the Weasley's Burrow, Professor Sprout's Greenhouse (our chance to capture a Mandrake), 4 Privet Drive, Hogwarts Bridge, The Knight Bus, Ford Anglia and other attractions.

Fortified by sandwiches and tea / coffee we were ready to undertake the second part of the indoor studio tour starting with Creature Effects demonstrating how CGI, Robotics and the creative skills of the model makers were merged to expand our belief in the supernatural.

Creature Effects leads into Gringotts Wizarding Bank, run by goblins, that houses the Lestrage Vault treasure store. At 16,500 sq ft the bank is huge and impressive. The design, structure and attention to detail are amazing.

The next set, a recreation of Gringotts after the destruction wrought by the Ukrainian Ironbelly Dragon after its release by Harry, Hermione and Ron in Deathly Hallows Part Two. We mistakenly thought that the dragon had fled the scene of destruction but were horrified when it made an appearance from the back of the building breathing fire and horrendous roars. The heat and dust were frightening, TLC fear was so great that he beat a hasty retreat from the building (watch the video of TLC's escape on the YPC web pages news) leaving his committee member minders to make their own escape.

Luckily, we found TLC resting on the treasure in the Lestrage Vault. He wouldn't say how he eluded the tight security to gain access to the vault. After some discussion security agreed to release TLC on condition that we kept him under strict control. Any further adventures and he would be ejected from the building and barred for life.

Security escorted us to Diagon Alley. The shopping centre of choice for all wizards, the set contains all of the shops. All wizardly goods can be bought in Diagon Alley: wands, robes, potion bottles, cauldrons, schoolbooks, quidditch equipment, owls, bats' spleens, eels' eyes, everything a wizard could need.

The Art Department has an exhibition of drawings and plans exemplifying the detail the artists, draughtsmen and technicians went to in creating, making and decorating the props and sets used in the filming of the Harry Potter films. It was a labour of love, in many cases taking years from design concept to fruition.

The Model Room, the next stop on the tour, is dominated by a model of Hogwarts School. The exclamations of "Wow", "Incredible", etc., were uttered by everybody entering the room. It is a fantastic, detailed model of the school created in J. K. Rowling's mind. We were all taken aback by its size and detail. Entry to the Model Room is at roof level, the walkway gradually winds round Hogwarts until the model is seen from ground level. There are other models in the room, each an excellent example of the creativity to take the structure from a description in a book to a physical representation of the wizarding world.

As always at any visitor attraction the last place to visit is the Gift Shop. The shop shown on the plan seems an insignificant space to all the other sets and exhibitions. The shop is the wizardly equivalent of Dr Who's Tardis. It goes on, seemingly, forever.

All of our group were on time at the meeting point and boarding the coach for the return trip to Milton Keynes and Zizzi's restaurant at the Hub.

At the restaurant one member of the group asked if we were aware that Avanti West Coast had cancelled our scheduled train. A quick check on the internet confirmed the cancellation. Karen made a call to Avanti and calmly stressed that our party had to be on the next scheduled train with forty-five reserved seats in the same carriage. Avanti met our request. The next train was an hour later than our original plan. During the meal the winners of the Harry Potter Quiz were announced and presented with their prizes.

After the meal the group walked to Milton Keynes Station. The train was delayed arriving into Milton Keynes ten minutes late. Tired and weary, but still excited everybody was seated and looking forward to arriving in Manchester with a revised plan for getting home.

At Piccadilly we all said our goodbyes and wished everyone a speedy trip home from the station and looking forward to our next gathering.

YPC visit to the Pantomime - December 2022

After two years of not being able to hold a Christmas event it was a great relief that our 2022 Christmas event went ahead without any major setbacks. The 2022 event was a trip to Manchester Opera House to see a performance of “The Pantomime Adventures of Peter Pan” followed by a festive meal and party at the Balcony Suite, Manchester Hall.

Thursday 29th December was a bright sunny, cold day with a strong northwest breeze. That’s exactly how Ray Evans felt, cheerful but cold and getting colder, when I met him at the entrance to the Opera House, check board and pen at the ready, to greet our guests when they arrived. How did he persuade me that I should take his place outside? Inside, Karen and the rest of the team were busy distributing the tickets, giving directions to the seats and taking phone calls asking where the nearest affordable car parks were.

After all the guests had arrived it was time for the committee members to take their seats, sit down, and enjoy the show.

The cast of “The Pantomime Adventures of Peter Pan” was led by Jason Manford as Captain Hook and Ben Nickless as Mr Smee. The storyline is based more on the film “Hook” than the original book. Wendy has been brought back to Neverland by Tink (she has dropped the “erbelle”) to help find Peter who has lost his magic powers.

The pantomime was hilarious, Jason Manford and Ben Nickless were reminiscent of Morecambe and Wise. Jason Manford can’t be evil, at one point in the performance he had to remind the audience that they were supposed to boo him. The “Acromaniacs” as the Lost Boys add energy to the show especially in the scene where the Lost Boys are in training for the upcoming battle with Hook. The version of The Twelve Days of Christmas by Hook, Smee, Peter, Wendy and Tink had everybody rolling in the aisles. They couldn’t have scripted everything that happened in the routine.

The showstopper is the crocodile. It is enormous, frightening, more so if you are sat in the stalls with its head above you.

Who would have thought that the pixie dust located at the mermaid pool had the restorative power to bring back Peter's magical power and help him lead the Lost Boys to victory over Captain Hook and the Pirates.

One reviewer summed up the experience :

"There's something about seeing a panto in a historic theatre like the Opera House where it somehow 'belongs' and this production fits in perfectly, traditional in its extravagance as well as its naughtiness, full of contemporary references and topical jokes, but also generosity and love. Most of all though, *The Pantomime Adventures of Peter Pan* is totally ridiculous – in the best possible way."

All of the guests, and the committee members, thoroughly enjoyed the pantomime. It was the main topic of conversation as the group walked through Spinningfields to Manchester Halls for some refreshment and dinner.

There was a warm welcome for all of the guests at Manchester Hall and we were ushered to the Balcony Suite for dinner, a karaoke and disco, presented by Paulski. After taking our seats and a dinner of soup, festive meal and chocolate yule log was served by David Dunleavy and the excellent staff. Thanks David.

Before dinner was served quiz sheets, created by Karen and Paul Doran, based upon Christmas facts and songs were distributed. The quizzes created much discussion and differing answers during the meal.

The answers to the Christmas songs quiz were given in a unique way by one of our guests, Charlotte, who sang the answers so beautifully. She took singing for your supper to a new level. Thanks Charlotte.

Despite the cold, some guests couldn't resist going out onto the balcony to watch the passers-by on Bridge Street.

As with all good things the evening had to come to an end. After the selection boxes had been given to the younger guests it was time for farewells. Everybody enjoyed the whole day's experience.

Thanks are to Karen for organising the tickets, liaising with our guests and Manchester Hall, Paul the DJ, Gary O'Neill for booking the DJ and Manchester Hall, Paul Doran / Karen for the quizzes, Ray Evans for braving the cold, Malcolm Roe ensuring all were accommodated and David Dunleavy and the staff at Manchester Hall.

Roger Tinker
Chairman of the Young People's Committee

GRANT MAKING COMMITTEE

Chad Northcott	Chairman
David Dunn	Deputy Chairman
John R Farrington	Deputy President
Robert Findlay	Provincial Grand Charity Steward (ex officio)
David Hudson	Provincial Grand Almoner (ex officio)
Gerry Russell	Communications Officer
Karen Hall	Secretary
Peter Faulkner	
Rev David Halford	

The Grants Committee considered 35 applications for funding during 2022; 25 grants were approved totalling £35,484. This was an increase in applications over the previous year (when £34,336 was dispersed for 22 approved grants). We strive to actively encourage Areas, Lodges and individuals to make greater use of the fund and to continue to improve public relations and connections; highlighting the work of our Charity and Freemasonry generally. Our focus in 2022 was able to return to more usual grant making, rather than the unprecedented level of consideration and support given to Covid related initiatives during the pandemic period.

We receive several direct applications for funding from charities and good causes, most of which we now refer to the Areas to seek their approval before proceeding. This gives the local team the opportunity to capitalise on the donation opportunity, market the impact Freemasonry is having in our communities, and, in many cases, offer hands on support too. From its launch in 2006 the Fund has approved non-masonic grants totalling more than £730K. This is addition to grants made directly by the Charity during the last 20 years, in 7 figures.

The Grants Committee has continued to support the Teddies for Loving Care Initiative, providing teddies to help calm anxious children in A&E units, and Family Courts. They have also been used in hospices to maintain a link between children and their relative, who each have a bear.

The Committee has a stable and experienced membership who considers all applications for non-Masonic support and financial assistance, seeking sanction from the Board for any Grants it seeks to approve that are more than £5,000. The criteria used for approval of awards offer wide latitude, sitting comfortably within the definitions of charitable causes as defined by the Charity Commission. We seek to support as many as possible and have a preference for projects which we can 'own', and where there is active masonic involvement, or where there are items which we can purchase, label and then be proud of our contribution.

A complete list of approved Grants is maintained and displayed on the ELMC website. Supported initiatives are regularly communicated on social media channels and well reported in the media, by both the Freemasons and the good causes and charities we support. We continue to audit the recipients of approved Grants to ensure our funds are utilised for the purpose they have been given, and to obtain further publicity, both for the good of Freemasonry and the Charity. We ask local Area Charity Stewards (+/-their Area Communications Officers) to follow up all grants, so we can report on the positive impact our donations are making and report on the same. This also forms part of our audit process.

The role of the ELMC Grants Committee and its donations cannot be understated, for promoting both the Charity and the Province in our local areas. We aim to contribute to raising the profile of both Freemasonry and the ELMC, portraying a positive image, improving the understanding of Freemasonry, and attracting new members to the fraternity.

Chad Northcott
Chairman of the Grant Making Committee

HEWLETT COURT ADVISORY COMMITTEE

David Lightbown	Chairman
Julie Ward	Director of Operations
Dennis Heskett	Secretary
David Cowen	Treasurer
Mike Stubbs	
Paul Thornton	
Beverley Schofield	Hewlett Court Manager

Now that the £1.6m refurbishment programme has been completed I would encourage brethren to visit Hewlett Court individually or preferably as a group to view the wonderful facility and I am sure that the management team would be more than happy to give a guided tour. It is worth giving Hewlett Court serious consideration if any family or friends are looking for independent living accommodation in the near future, particularly those with a Masonic connection.

The home being built some fifty years ago it goes without saying that ongoing repairs and improvements are necessary to keep up with current standards, regulations and of course better facilities and comforts for the residents, to this end a number of issues have been identified and improvements will be ongoing when funds are available. The recent completed works including the new tarmac finish to the car park and service areas, additional controls to both the heating and hot water systems controls which will hopefully help to keep the utility charges under control.

Thanks to the wonderful volunteers and assistance from the comforts fund committee the external grounds are being maintained to a wonderful standard, all of which I am sure will be appreciated by both the residents and visitors to Hewlett Court. We have also been able to reduce the costs of the external garden maintenance by the kind donation of a ride on lawn mower which was funded by Farnworth Masonic Hall.

Looking at the age profile of the residents at Hewlett Court we must be doing something right, they all seem to enjoy each other's company and are looked upon as one big family and cared for by the wonderful and dedicated staff employed at Hewlett court, whom I would like to add have been absolutely fantastic during the pandemic and have gone the extra mile to ensure the safety and well being of the residents during these difficult times.

I would like to thank all the Districts within the Province who continue to support Hewlett Court by way of donations and practical support, which hopefully will continue in the future, and finally thanks for the support I have received from the Advisory Committee members during the past twelve months.

David Lightbown PAGDC
Chairman of the Hewlett Court Advisory Committee

LIBRARY AND MUSEUM COMMITTEE

Peter Nicholson	Chairman
Tony Costello	Librarian
Ivan Eastwood	Museum Curator
Peter Robinson	
Andy Tong	General Secretary

Due to extensive renovation and significant user changes at the Manchester Hall, Bridge Street building after many years of enforced absence, plans are now being considered, with the expectation of re-establishing a masonic museum there. This is very early days indeed and there are initial hurdles to clear, in terms of how to best to ensure the safety and security of the many important masonic artefacts, waiting to be moved into rooms set aside on the masonic third floor of the hall for the purpose. Nevertheless, during the course of the coming months, we remain hopeful it might soon prove possible to report encouraging progress.

In bygone days, regular visitors to the hall might also remember with fondness, the proud *Manchester Association for Masonic Research* library displays, contained in various glass-fronted bookcases in the dining areas - now located in the non-masonic part of the building. However, in 2005 and in anticipation of building renovations, the *MAMR* moved some 4,000 titles into the care of the *University of Manchester-John Rylands Library*, Deansgate, Manchester and where they have since been professionally catalogued and are available to readers. It is now decided that this successful arrangement should continue and there is therefore, no intention to make changes. However, in order to make the book collection more useful accessible to academics, masonic researchers of every kind and any member of the general public, the staff at the *John Rylands* building are working with us, to make improvements in the workings of the 'search' facility of the online catalogue. Hopefully too, to produce handy reader-guides, to be presented in a user-friendly style.

In addition to the prime book collection being kept at *John Rylands*, the *MAMR* still has in safe storage, a sizable collection of a wide range of other masonic volumes. By arrangement with the *MAMR* Librarian, it is usually possible to negotiate at modest cost, purchase of individual items. In the longer term too, it is hoped that at a sizable proportion of this collection of secondary importance, might once again, somehow be housed at *Manchester Hall*. For the moment however, principal activity will concentrate on re-invigoration of the museum.

In order to be able to deliver on all of these plans, we need a large number of individual volunteers and therefore, a Communications' team is to mount a publicity and recruitment exercise throughout the *Province of East Lancashire*. The prime personal characteristics required of such volunteers being, an interest in the running of a successful masonic library and museum, coupled with energy, enthusiasm and a ready willingness to work in small, self-

managing teams, accepting of individual and collective responsibility. Regardless of residential location, education, age and gender, these volunteers may come from within the boundaries of any masonic province. Might too perhaps, friends and members of our families be especially interested?

Peter L Nicholson
Chairman of the Library and Museum Committee

HEWLETT COURT

In 2022 the Management Team and Staff at Hewlett Court continued to follow the government guidelines and the Prevention Infection control team's advice on how best to keep the licensees and staff safe as the Covid pandemic was still ongoing. Continuously updating our policies and procedures in accordance with guidelines.

The staff continued to carry out LFT tests and wore masks and additional PPE when needed. Visiting was allowed with masks and good hand hygiene. The staff worked hard as a team to ensure procedures were followed and this kept everyone safe.

The licensees continued to adhere to our procedures which were explained to them in our regular meetings, and this kept them safe. Restrictions did begin to lift, and we were able to have outside entertainment coming in and we went on outings again being mindful of the licensees safety. This was important for their mental wellbeing as they had missed getting out into the community. They enjoyed a trip to Cleveley's Masonic Hall and a ride on the tram through the illuminations with a fish and chip supper.

At the start of 2022 there were twenty-seven permanent Licensees which was a concern but understandable due to the pandemic. Over the year we had more interest and by August all rooms were filled.

Activities and Events

We had a full diary of activities and events. We were proud to host the Queen's Platinum Jubilee celebration in our grounds which raised money for the EL Festival 2026 along with our Bonfire Event which raised £1,000.

We also organised a Christmas Market with stalls, food and entertainment with real life reindeer accompanying our special guest, Father Christmas. It was enjoyed by all who attended and raised money for The Comforts Fund which we use to pay for Licensees entertainment and trips.

Communications

Communication through all social media platforms has been invaluable when promoting Hewlett Court. The public can see what we have to offer and encourages them to start the process of becoming a permanent Licensee.

We continued with our regular posts on Facebook and Instagram to keep our followers up to date with all the activities at Hewlett Court and the outings we went on which also contribute to promoting what Hewlett Court offers.

Beverley Schofield
Manager of Hewlett Court

INVESTMENT COMMITTEE

John Scott	Chairman
Ian Connor	Secretary
David Cowen	ELMC Hon Treasurer
Derek Calrow	
David Rothburn	

Robert Race of WH Ireland Ltd attends committee meetings to offer advice on investments.

Over the financial year, the value of our investments decreased by 10.88% whilst the estimated annual income from the portfolio increased by 22.02%. The net result was a time weighted total return which decreased year on year by 8.77% after expenses which compares with a decrease of 10.06% in the total return from the IA Mixed Investment 40-85% Shares Index and a decrease of 10.23% in the total return from the ARC Sterling Steady Growth Index against which the portfolio is measured.

INVESTMENT POLICY AND PERFORMANCE

The present investment policy is to maximise the long-term total return of the Charity's investment funds, subject to the risks normally associated with a moderately adventurous portfolio management. The Charity does not restrict itself to any particular category investment. The performance of the portfolio is measured against appropriate benchmark indices and, during the year, it has outperformed these benchmarks. The Investment Sub-Committee monitors investments which are managed on a discretionary basis by WH Ireland Ltd.

John Scott
Chairman of the Investment Committee

CHARITY STEWARDS COMMITTEE

Bob Findlay	Chairman
Tony Stephenson	City East
Ian R MacNeill	City West
David T Brown	Ashton and Mossley
Luke Griffiths	Audenshaw
Steve Graham	Oldham
John Taylor	Rochdale
Mike Greenhalgh	Bolton
Mike Jones	Bury
Malcolm Roe	East Ribble
Ray Evans	Burnley and Pendle

The Charity Stewards throughout the Province continue to play a vital role within our charitable structure. During 2022, the 2026 Festival is continuing to advance but there was still much work to be done. The District Charity Stewards/Festival Reps applied various techniques to increase donations to the Festival particularly Direct Debit donations. The work of the MCF continued with non-masonic grants given to Charities within the Province.

We all recognise that circa 80% of grants to East Lancashire Beneficiaries come from MCF, who also grant large sums to non-masonic charities for specific projects or running costs within the Province on a regular basis, and also financially support the donations made by ELMC Grants Committee through the matched funding scheme. Indeed, whilst we are in the Festival Appeal period, MCF has provided us with an additional £30K to support local registered charities.

Towards the end of 2022, I increased the number of Committee meetings and extended an invitation to the Assistant Provincial Grand Masters and all District Chairmen. This was aimed at improving the information flow for the ELMC, the Festival and MCF matters.

Whilst the Festival is our priority the District Charity Stewards/Festival Reps, continue to offer a great deal of help and assistance to Brethren submitting grant applications to the Grant Making Committee of the ELMC. There will still be funds for the Grant Making Committee during the festival, for Brethren to access upon application and approval.

Part of my duty is to represent the Province with the MCF which I enjoy with interest and enthusiasm.

Bob Findlay
Chairman of the Charity Stewards Committee

FUNDRAISING COMMITTEE

Stephen A Thomson	Chairman
Philip J Price	Deputy Chairman
Paul Sellers	Secretary
Julie Ward	Director of Operations
Nigel Johnson	
Steven Graham	
Dennis Schiff	
Tony Stephenson	
Rachel Cookson	
Beverley Schofield	
Dan Gaunt	
Nick Druce	
Bob Findlay	Provincial Grand Charity Steward Ex Officio member
Robert Frankl	ELMC President Ex Officio member
Chad Northcott	ELMC Chairman Ex Officio member
David Hudson	Provincial Grand Almoner Ex Officio member

The function of the Fund-Raising Committee is to develop and carry out fundraising activities, for the benefit of ELMC within the Province of East Lancashire. It also implements marketing, promotional and educational activities to raise awareness of the work of the charity to the Masons of East Lancashire.

During the course of the 2026 Festival Appeal, ELMC has been providing fundraising activities and administrative support to assist The Province to realise its target.

Our National Charity, MCF, is crucial to our work at ELMC, as they provide us with well over £400,000 of the charitable aid we distribute to our brethren and our communities across East Lancashire each year. ELMC cannot do the good work that it does without the partnership of MCF. And so, by ensuring the success of our Festival, ELMC will be helping MCF to continue to help us for years to come.

Other members of the Fundraising Committee and I have been attending a series of Roadshows and Charity Steward meetings across the Province, to help educate Masons on the import of The Festival to our work in East Lancashire.

We have also been working with The Provincial Communications team regarding the provision of a calendar of forthcoming Festival events along with news stories of past events on the new website. I am pleased to announce the appointment of Nick Druce to the Fundraising Committee who will act as our liaison with Communications as the website continues to develop.

Our new online shop hosted by Zero Negativity, a sustainable clothing company, went live in the last quarter of the year leading to another appointment to the committee, that of Dan Gaunt owner of Zero Negativity. As well as the online order system, the committee members have been assisting with a series of pop-up shops at Provincial meetings and events. The range of high-quality goods that we can now offer is exceptional and we would urge Masons to click on the website link to take a look.

Aside of our Platinum Jubilee Event and Christmas Fair at Hewlett Court we have been supporting a number of events arranged by the District Festival Managers and have been instrumental in encouraging District quizzes, with a view to holding a Provincial Grand final next year. Hopefully this will become an annual event.

Plans are well underway for a major sponsored event, The Velocity 2 Zipwire next May. A new MCF online sponsorship system has been set up for the event to allow every penny of sponsorship to be attributed to the Festival and to allow Gift Aid and honorifics to be applied.

We hope to use the same system for our sponsored walk, The Holcombe Hike when we host it again next Summer.

Whilst such events are important social and team building exercises in promoting The Festival, we appreciate that our priority must be to encourage the brethren of East Lancashire to partake in regular giving, as all donations received in this way are boosted by the 25% bonus in Gift Aid and are the backbone of having a successful Festival.

Our target figure is to raise £2,400,000 for MCF by the year 2026. At the close of 2022, we have received £932,376 in pledges and have thus far realised £529,567.

Our dedicated Fund-Raising Committee at ELMC continues to offer its support to The Festival and looks forward to meeting the challenges of the next few years. When the Festival Appeal ends, we will use our expanding knowledge base and skill set and turn once more to fund-raising for the ELMC.

Stephen A Thomson
Chairman of the Fundraising Committee

FUTURE PLANS

The core activities of the Charity will continue to revolve around caring for our beneficiaries through the Committee of Benevolence and its subcommittees - the Comforts Fund and the Young People's Committee. This support is offered in conjunction with funding assistance and other help we receive from the Masonic Charitable Foundation, the Province's Welfare Team, and our network of Area, Lodge and Chapter Almoners. This remains the most important area of our work – in fact our core activity and will continue to be our priority in the years ahead.

The ELMC Fund Raising Committee is committed to encouraging donations to the Charity and during 2022, has helped to raise unrestricted income of £105,808. This work will reduce into 2023 and during the remainder of the EL 2026 Festival for the Masonic Charitable Foundation where the Province's efforts are directed at the Festival fund-raising Appeal. During this period the financial position of the Charity is secure having built a substantial reserve and having received other timely donations, legacies and investment income; we will be able to provide a healthy platform to meet the demands of our core activities and continue to provide for external charitable giving. For the future, and beyond the Festival, there will be much scope to improve awareness of the ELMC and attract more 'Friends' to the Charity. The ELMC 'machine' will support the Province in its fundraising efforts for the Festival, remembering that circa 80% of the monies granted or used for East Lancashire beneficiaries comes from the Masonic Charitable Foundation.

The Grants Committee will continue to receive applications, consider and make grants to Non-Masonic Charities. We will continue to actively encourage applications from the Brethren, Lodges and Areas, with the aims of supporting our local communities, raising, and maintaining a positive understanding of Freemasonry and assisting with recruitment. There is much more we can do in this area, especially given the current level of additional support that the MCF affords us. Our funds come from Freemasons so, when the Charity supports the Province, the benefits are mutual. We now focus much more on the impact our giving has in our local communities, and even at an individual level and this is reflected in the news we transmit through the various channels available – website, social media and newsletters.

The ongoing support for Hewlett Court will continue, to ensure that the excellent standard of facilities, service and entertainment provided for the residents is maintained. In 2022, with strong marketing, we had periods of full occupancy and a waiting list! We will continue these efforts and maintain the excellent management which has led to Hewlett Court being a profitable and self-sustaining asset.

The ELMC will maintain its strong relationship with the Province. This is essential to maintain contact with beneficiaries, gain and support new beneficiaries and to promote the Charity itself amongst our members and the wider community. This work will continue, despite the work going into supporting the Province's Festival.

The 3rd floor of Manchester Hall was nearing full operational status towards the end of 2022 but there was a series of snagging points that the developer still needed to address. Manchester Freemasons, under the banner of the Manchester Masonic Company (MMC Ltd), entered into an annually renewable license agreement with ELMC and are recharged for all costs. This is very positive for ELMC where previously the building was operated by an ELMC subsidiary company and sustained losses in its latter years on an annual basis. We will continue to support Freemasonry in Manchester. This will include working with the Receiver who took over the Development Company in November 2022. Rest assured that we are well protected by our lease and sublease agreements and contracts but need to ensure all the works are brought to a safe and satisfactory conclusion before the Receiver is able to hand over to new owners.

The Charity now has a Museum (and Library) Committee under the Chairmanship of Peter Nicholson. During 2023 and the following years we will be working with Peter and his committee (drawn from the Province, the Manchester Association for Masonic Research and the associated Lodge of Silent Temple) – to resurrect the Museum space in Manchester and once again display our artefacts in Manchester and further afield, to benefit Masonic education and encourage interest in Freemasonry and our Charity.

Communication and Marketing on the work of the ELMC and engagement with the Province, our local communities our brethren and their families will continue. It is hoped that during 2023 continued successful marketing and management will restore Hewlett Court to full occupancy and continue to raise the profile of the Charity and the excellent work that we do.

For the future – the Festival Appeal concludes in 2026 and we are already planning to re-engage fully with the brethren of the Province and the extended masonic family, to raise awareness of the ELMC and re-launch fund raising opportunities for the same.

FINANCIAL REVIEW AND RESULTS FOR THE YEAR

FINANCIAL RESULTS

The reports and accompanying financial statements reflect the reporting requirements 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 1st January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006, and the Company's Memorandum and Articles of Association.

The Charity's unrestricted total incoming resources was £1,277,875 in the year, compared with £786,556 in the previous year, an increase of £491,319 whereas its costs, excluding a one-off provision reversal, increased from £790,039 to £1,003,242 resulting in a surplus of £274,633 in the year compared with a deficit of £3,483 in 2021. 2022 expenditure also includes a one-off provision reversal of £900,000 following the settlement of proceeds due from the sale of car park land which was provided against in 2021. The surplus for the year, including this provision reversal, was £1,174,633. Other gains and losses relate to movement in investments. Listed investments show net losses of £321,821 compared with net gains of £274,035 in the previous year. The Charity's total unrestricted net assets have therefore increased by £852,812 to £9.258 million.

It is the opinion of the Board that the Charity is in sound financial position and has sufficient assets and resources to enable it to continue to carry out its objectives as laid out on page 7.

THE CHARITIES INCOME

Legacy income, for which we are grateful for the generosity of our departed Brothers, increased by £164,119 to £169,119.

The legacies received during the year of £169,119 being:

W Halon	£168,947
Anonymous	£172

The total return from investments during the year was:

	2022	2021
	£	£
Investment income	66,836	62,436
Bank interest	376	146
Realised (losses) / gains on sale of investments	(46,186)	25,617
	21,026	88,199
Unrealised (losses) / gains on investments	(275,635)	248,418
	<u>(254,609)</u>	<u>336,617</u>

The value of the investment portfolio has decreased by £328,773 following investment changes in the year and a decrease in underlying values. Your Investment Committee continues to monitor the position very closely.

A list of all donations made during the year is shown on pages 47 to 48.

THE CHARITIES EXPENDITURE

Costs of the Charity are analysed in note 7. As explained in note 9, a one-off £900,000 provision reversal has been recognised following the receipt of proceeds due to the Charity from the sale of car park land which was provided against in 2021. Operating profit for Hewlett Court has increased from £36,521 in the previous year to £110,609, the depreciation charge has decreased from £22,562 to £21,921 and there has been a small loss on disposal following the replacement of certain assets.

HEWLETT COURT

	2022	2021
	£	£
Receipts from Residents, Staff and shop	735,655	575,121
Donations	9,903	2,630
	<u>745,558</u>	<u>577,751</u>
Less: Running costs	(634,949)	(541,230)
<u>Operating Profit/(Loss)</u>	<u>110,609</u>	<u>36,521</u>
Depreciation	(21,921)	(22,562)
Loss on disposal	(517)	(916)
Contribution ex ELMC	<u>88,171</u>	<u>13,043</u>

BALANCE SHEET

The total reserves of the Charity have increased by £852,812 to £9,290,305 at the end of the financial year. This increase is largely due to the release of the provision made in the previous year against the balance of proceeds due from the sale of the car park land.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charity's auditors are unaware, and each Director has taken all the steps that he ought to have taken as a Director in order to make himself aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

By Order of the Board

Philip J Price
Company Secretary

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for their annual report and for the preparation of financial statements for each financial year, which give a true and fair view of the incoming resources and the application of resources of Charity and the Group during the year, and of the state of affairs as at the end of the financial year. In preparing these financial statements, the Trustees are required to:

- ensure that the most suitable accounting policies are established and applied consistently
- make judgements and estimates which are reasonable and prudent
- state whether the applicable accounting standards and statement of recommended accounting practice have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation

The Trustees have overall responsibility for ensuring that the Charity has appropriate systems and controls, financial and otherwise. They are also responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and the Group and enable them to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the Charity and the Group for their proper application as required by charity law, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- the Charity is operating efficiently and effectively
- all assets are safeguarded against unauthorised use of disposition and are properly applied
- proper records are maintained, and financial information used within Charity, or for publication, is reliable
- the Charity complies with relevant laws and regulations

The Trustees are also responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website.

Internal controls over all forms of commitment and expenditure continue to be refined to improve efficiency. Processes are in place to ensure that performance is monitored, and that appropriate management information is prepared and reviewed regularly by the Trustees.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- regular consideration by the Trustees of financial results, variances from budgets, non-financial performance indicators and benchmarking reviews
- delegation of day-to-day management authority and segregation of duties
- the Trustees are aware of the need for identification and management of risks, and to be satisfied that appropriate procedures are in place.

AUDIT REPORT

For the year ended 31st December 2022

Independent Auditor's Report to the Members and Trustees of The East Lancashire Masonic Charity

Opinion

We have audited the financial statements of The East Lancashire Masonic Charity for the year ended 31st December 2022 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, including Financial Reporting Standard 102: *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st December 2022, and of the incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with the United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis of 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 directors' 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 company'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 directors with respect to going concern are described in the relevant sections of this report.

AUDIT REPORT

For the year ended 31st December 2022

Independent Auditor's Report to the Members and Trustees of The East Lancashire Masonic Charity continued.....

Other information

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations necessary for our audit.

AUDIT REPORT

For the year ended 31st December 2022

Independent Auditor's Report to the Members and Trustees of The East Lancashire Masonic Charity continued.....

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement [set out on page 30] the trustees (who are also directors of the charitable company for the purposes of company law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 an auditor's report 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:

We obtained an understanding of the legal and regulatory frameworks within which the company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 and the Charities Act 2011.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and liabilities. Our audit procedures to respond to these risks included enquiries of management, reviewing accounting estimates and provisions and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, as these may for example involve fraud or override of internal controls and we are not responsible for preventing non-compliance.

AUDIT REPORT

For the year ended 31st December 2022

Independent Auditor's Report to the Members and Trustees of The East Lancashire Masonic Charity continued.....

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditors/audit-assurance-ethics/auditors-responsibilities-for-the-audit. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's 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's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Timothy A R Elston (Senior Statutory Auditor)
for and on behalf of Percy Westhead & Company
Chartered Accountants
and Statutory Auditors
Hanover House
30-32 Charlotte Street
Manchester
M1 4FD

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

(including an Income and Expenditure Account)

For the year ended 31st December 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOME:					
Donations	3	305,808	-	305,808	143,853
Legacies		169,119	-	169,119	5,000
Income from charitable activities					
Trading activity - Hewlett Court	4	735,655	-	735,655	575,121
Investment income	5	67,212	-	67,212	62,582
Other income		81	-	81	-
Total income		<u>1,277,875</u>	<u>-</u>	<u>1,277,875</u>	<u>786,556</u>
EXPENDITURE:					
Costs of raising funds					
Costs of raising voluntary income	7	44,189	-	44,189	40,132
Investment management costs		17,061	-	17,061	18,015
Property expenses	7	<u>26,597</u>	<u>-</u>	<u>26,597</u>	<u>18,772</u>
		87,847	-	87,847	76,919
Expenditure on charitable activities					
Grants	6	69,813	-	69,813	58,788
Grant administration	7	52,711	-	52,711	47,838
Grant making committee grants	6	35,484	-	35,484	34,336
Other donations	6	100,000	-	100,000	8,950
Trading activity - Hewlett Court	6	<u>657,387</u>	<u>-</u>	<u>657,387</u>	<u>564,708</u>
		915,395	-	915,395	714,620
Other expenditure	9	(900,000)	-	(900,000)	900,000
Total expenditure		<u>103,242</u>	<u>-</u>	<u>103,242</u>	<u>1,691,539</u>
Net income		1,174,633	-	1,174,633	(904,983)
Transfers between funds		-	-	-	-
Other recognised gains and losses					
Gains/(Losses) on revaluation of investments	13	(275,635)	-	(275,635)	248,418
Gains/(Losses) on disposal of investments	10	(46,186)	-	(46,186)	25,617
Net movement in funds		<u>852,812</u>	<u>-</u>	<u>852,812</u>	<u>(630,948)</u>
Reconciliation of funds					
Total funds brought forward at 1st January 2022		8,405,394	32,099	8,437,493	9,068,441
Total funds carried forward at 31st December 2022		<u>9,258,206</u>	<u>32,099</u>	<u>9,290,305</u>	<u>8,437,493</u>

All amounts relate to continuing activities. All recognised gains or losses are included in the Statement of Financial Activities.

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

BALANCE SHEETAs at 31st December 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible assets	12	4,912,127	4,927,306
Investments	13	2,642,406	2,971,179
		<u>7,554,533</u>	<u>7,898,485</u>
CURRENT ASSETS			
Debtors	14	145,882	161,587
Bank and other deposits		<u>1,674,117</u>	<u>457,317</u>
		<u>1,819,999</u>	<u>618,904</u>
LIABILITIES			
Amounts falling due within one year	15	<u>84,227</u>	<u>79,896</u>
NET CURRENT ASSETS		<u>1,735,772</u>	<u>539,008</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>9,290,305</u>	<u>8,437,493</u>
NET ASSETS		<u><u>9,290,305</u></u>	<u><u>8,437,493</u></u>
FUNDS			
Unrestricted:			
Free reserves		7,762,198	6,426,475
Revaluation reserve		<u>1,496,008</u>	<u>1,978,919</u>
		<u>9,258,206</u>	<u>8,405,394</u>
Restricted funds			
Endowed capital		32,099	32,099
	16	<u><u>9,290,305</u></u>	<u><u>8,437,493</u></u>

The trustees have prepared accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

The financial statements on pages 35 to 46 were authorised for issue by the directors on _____ 2023.

Signed on behalf of the directors by

D Cowen

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2022

1 COMPANIES ACT 2006

The Charity is not a trading company and the Profit and Loss Account formats permitted under the provisions of the Companies Act 2006 are not considered appropriate to report the transactions of the Charity.

The Directors have presented the Income and Expenditure Account as part of the Statement of Financial Activities in a format which they consider fully explains the transactions of the Charity.

2 ACCOUNTING POLICIES

(a) Basis of accounting

Subject to note 2(c), 2(j) and 2(k), these accounts are prepared under the historical cost convention and in accordance with 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 1st January 2015 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

(b) Cash flow statement

The Charity is exempt from the requirements to include a cash flow statement as part of its financial statements because it qualifies as small under the Companies Act 2006.

(c) Investment Income

Income from investments is recognised in the accounts at the date when it is received. This policy represents a departure from recommended accounting principles, which require income to be recognised in the accounts on an accruals basis. In the circumstances of this Charity, the directors consider it inappropriate to recognise this income until the date when it is due to be received. Other interest is accounted for on an accruals basis.

(d) Donations and grants

Donations and grants are recognised in the accounts at the date when these are received, as, in the opinion of the directors, it is not appropriate to recognise these at an earlier date. Grants and donations payable are recognised in the accounts at the date of authorisation.

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2022

2 ACCOUNTING POLICIES continued

(e) Legacies

Legacy income is recognised when the charity has entitlement to the funds which is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

(f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds arise from income which the donor has specified be solely used for particular areas of the Charity's work.

(g) Expenditure

Resources expended are recognised on an accruals basis and are allocated to the particular activity where the cost relates directly to that activity. Where costs cannot be directly attributed to specific headings, they have been allocated to activities on bases consistent with the use of the resources.

(h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 8.

(i) Pension contributions

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the statement of financial activities in the period to which they relate.

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2022

2 ACCOUNTING POLICIES continued

(j) Tangible fixed assets and depreciation

Fixed assets, with the exception of freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings are included at fair value and the aggregate surplus or deficit is transferred to the revaluation reserve. No depreciation is provided on freehold land and buildings. The buildings are maintained to ensure that their value does not diminish over time and their realisable value, is in equivalent to the fair value. In these circumstances, the directors consider that any charge for depreciation would not be material and thus it is inappropriate to charge depreciation on these assets.

Depreciation is provided on other tangible fixed assets in order to write off the cost of each asset over its expected useful life at the following rates and bases:

Furniture, plant and equipment	5% per annum straight line
	10% per annum straight line
	25% per annum straight line
Leasehold improvements	Over the term of the lease

(k) Investments

Listed investments are valued in the accounts at the mid-market price at the balance sheet date, including accrued interest where relevant. The surplus or deficiency arising from the valuation of investments is taken direct to the revaluation reserve. Unlisted investments are included at cost less provision for diminution in value. This policy represents a departure from recommended accounting principles, which require all investments to be included in the balance sheet at market value. The directors consider that it is not possible to establish with reasonable certainty the market value of the charity's investment in its subsidiary, without incurring disproportionate costs, which would not be beneficial to the charity.

Realised surpluses and deficits arising on disposals of investments determined by reference to the carrying value of the assets in the charity's balance sheet are included within Income and Expenditure for the year. Realised revaluation surpluses, representing the difference between historical cost and the carrying value of the assets, are reclassified by way of a transfer to general reserves in the year in which the disposal occurs.

(l) Government grants

Grants that compensate the company for expenses incurred are recognised through the income statement on a systematic basis in the periods in which the expenses are recognised.

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31st December 2022

	2022	2021
	£	£
3 DONATIONS		
<u>Unrestricted Donations</u>		
Donations from Masons, their Lodges and Chapters and Events	283,838	125,477
Gift Aid tax reclaimed	12,067	15,746
Donations to Hewlett Court	9,903	2,630
	<u>305,808</u>	<u>143,853</u>
Restricted donations	<u>-</u>	<u>-</u>
4 INCOME FROM CHARITABLE ACTIVITIES		
	£	£
<u>Trading activity - Hewlett Court</u>		
Income from residents	723,892	561,721
Government grants	-	4,230
Sundry income	11,763	9,170
	<u>735,655</u>	<u>575,121</u>
5 INVESTMENT INCOME		
	£	£
Income from investments	66,836	62,436
Bank and Deposit interest	376	146
	<u>67,212</u>	<u>62,582</u>
Of the £67,212 received in 2022 (2021: £62,582) £Nil was restricted funds (2021: £Nil) and £67,212 (2021: £62,582) unrestricted funds.		
6 DIRECT CHARITABLE EXPENDITURE		
<u>Grants to individuals</u>	£	£
Other grants including Christmas and birthday gifts	46,976	34,644
Holidays paid for beneficiaries	20,526	20,109
Comforts fund	2,311	2,535
	<u>69,813</u>	<u>57,288</u>
Restricted Fund	<u>-</u>	<u>1,500</u>

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2022

	2022	2021
	£	£
6 DIRECT CHARITABLE EXPENDITURE (Continued)		
Grant making committee grants	35,484	34,336
Other donations		
Masonic	100,000	5,000
Non-Masonic	-	3,950
	100,000	8,950
Trading activity - Hewlett Court:-		
Salaries, wages and related costs	335,710	317,322
Food and kitchen consumables	73,683	58,312
Repairs and renewals	72,123	37,809
Other property costs including heat, light, rates, water and insurance	101,323	75,293
Depreciation of tangible fixed assets	21,921	22,562
Loss on disposal of tangible fixed assets	517	916
Medication administration	125	4,030
Other expenses	51,985	48,464
	657,387	564,708

7 MANAGEMENT AND ADMINISTRATION OF THE CHARITY

	Grant administration	Cost of raising voluntary income	Property expenses	Total costs
2022	£	£	£	£
Salaries, wages and related costs	15,500	6,500	-	22,000
Insurance	-	-	6,235	6,235
Rates and water rates	-	-	277	277
Other expenses	3,142	3,622	12,267	19,031
Depreciation	-	-	7,818	7,818
Governance costs (see note 8)	21,752	21,751	-	43,503
Support costs (see note 8)	12,317	12,316	-	24,633
	52,711	44,189	26,597	123,497
2021	£	£	£	£
Salaries, wages and related costs	15,500	6,500	-	22,000
Insurance	-	-	7,008	7,008
Rates and water rates	-	-	3,732	3,732
Other expenses	1,227	2,523	214	3,964
Depreciation	-	-	7,818	7,818
Governance costs (see note 8)	20,191	20,190	-	40,381
Support costs (see note 8)	10,920	10,919	-	21,839
	47,838	40,132	18,772	106,742

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTSfor the year ended 31st December 2022**8 ANALYSIS OF GOVERNANCE AND SUPPORT COSTS**

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between Grant Administration and Costs of Raising Voluntary Income (see note 7) in the year.

	General support	Governance function	Total	
2022	£	£	£	
Salaries, wages and related costs	15,384	15,384	30,768	Estimate of time
Auditors remuneration	-	12,560	12,560	Governance
Auditors remuneration - other services	-	4,000	4,000	Governance
General office	8,257	8,257	16,514	Estimate of time
Committee expenses	992	992	1,984	Governance
Bank charges	-	2,310	2,310	Governance
	<u>24,633</u>	<u>43,503</u>	<u>68,136</u>	
2021	£	£	£	
Salaries, wages and related costs	14,501	14,502	29,003	Estimate of time
Auditors remuneration	-	12,040	12,040	Governance
Auditors remuneration - other services	-	3,800	3,800	Governance
General office	7,338	7,338	14,676	Estimate of time
Committee expenses	-	-	-	Governance
Bank charges	-	2,701	2,701	Governance
	<u>21,839</u>	<u>40,381</u>	<u>62,220</u>	

9 OTHER EXPENDITURE

The 2021 accounts included a provision against a £900,000 balance due to the charity from the sale of car park land. Following a legal approach the £900,000 was settled in full and the provision has therefore this year been unwound.

10 PROFIT ON DISPOSAL OF INVESTMENTS

	£	£
Proceeds	626,281	422,736
Less: Cost	<u>465,192</u>	<u>261,134</u>
Gains (losses) over historical cost	161,089	161,602
Less: Revaluation gains (losses) realised	<u>207,275</u>	<u>135,985</u>
Profits (Losses) over book value	<u>(46,186)</u>	<u>25,617</u>

11 NET INCOME / (DEFICIT) FOR THE YEAR

	£	£
Net Income/(Deficit) for the year is stated after charging:		
Depreciation of tangible fixed assets	29,739	30,380
Loss on disposal of tangible fixed assets	517	916
Auditors remuneration	12,560	12,040
Auditors remuneration - non-audit services	<u>4,000</u>	<u>3,800</u>

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2022**12 TANGIBLE FIXED ASSETS**

	Freehold Land and Buildings £	Leasehold Improvements £	Furniture, Plant and Equipment £	Total £
Cost or valuation				
As at 1st January 2022	3,645,670	1,141,260	376,654	5,163,584
Additions	-	-	15,077	15,077
Disposals	-	-	(11,098)	(11,098)
As at 31st December 2022	<u>3,645,670</u>	<u>1,141,260</u>	<u>380,633</u>	<u>5,167,563</u>
Depreciation				
As at 1st January 2022	-	23,329	212,949	236,278
Charge for the year	-	7,818	21,921	29,739
Eliminated on disposal	-	-	(10,581)	(10,581)
As at 31st December 2022	<u>-</u>	<u>31,147</u>	<u>224,289</u>	<u>255,436</u>
Net Book Value				
As at 31st December 2022	<u>3,645,670</u>	<u>1,110,113</u>	<u>156,344</u>	<u>4,912,127</u>
As at 31st December 2021	<u>3,645,670</u>	<u>1,117,931</u>	<u>163,705</u>	<u>4,927,306</u>

During the year ended 31st December 2015 the Charity granted leases for 999 years for Manchester Hall. At the same time the Charity was granted an underlease back for the third floor of Manchester Hall for a period of 150 years at a peppercorn rent. The Charity has refurbished the third floor and the associated costs have been recognised as leasehold improvements.

Land and buildings and furniture, plant and equipment are used for direct charitable purposes as part of the operating activities of the Charity. Authorised capital expenditure at 31st December 2022 amounted to £Nil (2021 £Nil).

Freehold land and buildings were valued in October 2020 to be £3,600,000 by an independent valuer, AV Surveyors and Valuers.

If freehold land and buildings had not been revalued they would have been included at the following historical cost:

	2022 £	2021 £
Cost	<u>2,272,987</u>	<u>2,272,987</u>

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTSfor the year ended 31st December 2022**13 INVESTMENTS**

<u>CHARITY</u>	Freehold Land £	Holdings in Masonic Hall Companies £	Listed Securities £	Total £
Cost or valuation				
As at 1st January 2022	10,000	20	2,961,159	2,971,179
Investments purchased in year	-	-	619,329	619,329
Investments sold in year	-	-	(672,467)	(672,467)
Increase/(decrease) in market value	-	-	(275,635)	(275,635)
As at 31st December 2022	<u>10,000</u>	<u>20</u>	<u>2,632,386</u>	<u>2,642,406</u>
Historical cost as at 31st December 2022	<u>10,000</u>	<u>20</u>	<u>2,354,923</u>	<u>2,364,943</u>

Holdings in Masonic Hall Companies at cost:

	2022 £	2021 £
Blackburn Masonic Hall Company Limited	<u>20</u>	<u>20</u>

The shareholding in Blackburn Masonic Hall Company Limited represents 0.1% of the issued share capital of that company.

14 DEBTORS Amounts falling due within one year

	2022 £	2021 £
Sundry debtors	105,624	156,767
Prepayments and accrued income	<u>40,258</u>	<u>4,820</u>
	<u>145,882</u>	<u>161,587</u>

Sundry debtors include £95,574 (2021: £95,574) relating to monies held in an Escrow account for the purpose of carrying out refurbishment works to the third floor of Manchester Hall for which the Charity has been granted a 150 year underlease.

15 CREDITORS: Amounts falling due within one year

	2022 £	2021 £
Other taxes and social security costs	3,913	3,341
Sundry creditors	15,647	17,884
Accruals and deferred income	<u>64,667</u>	<u>58,671</u>
	<u>84,227</u>	<u>79,896</u>

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTSfor the year ended 31st December 2022**16 ACCUMULATED FUNDS**

The Charity is limited by guarantee and therefore does not have a share capital.

	Fund at 1st January 2022 £	Surplus / (Deficit) for the year £	Transfers between reserves £	Other recognised gains and losses £	Provision released on sale of investments £	Fund at 31st December 2022 £
Unrestricted						
General Reserve Charity	6,426,475	1,174,633	-	(46,186)	207,276	7,762,198
Revaluation Reserve	1,978,919	-	-	(275,635)	(207,276)	1,496,008
	8,405,394	1,174,633	-	(321,821)	-	9,258,206
Restricted						
General Reserve Charity	32,099	-	-	-	-	32,099
Total Funds	8,437,493	1,174,633	-	(321,821)	-	9,290,305

The balances on Revaluation Reserves represent unrealised gains on investments and freehold property.

Analysis of movements in restricted fund

	Fund at 1st January 2022 £	Income £	Expenditure £	Transfers between reserves £	Other recognised gains and losses £	Provision released on sale of investments £	Fund at 31st December 2022 £
Disaster Relief Fund	32,099	-	-	-	-	-	32,099

Description and purpose of the restricted funds

Disaster Relief Fund To support families and communities in the event of disasters

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

The net assets of the Restricted Funds were:

	£	£
Cash and deposits	32,099	32,099
	32,099	32,099

18 OPERATING LEASE COMMITMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	£	£
Within one year	5,990	4,850
Between one and five years	9,342	13,336
	15,332	18,186

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTSfor the year ended 31st December 2022**19 EMPLOYEES**

The average monthly head count for the Charity was 27 staff (2021: 27 staff) and the average number of full time equivalent employees (including casual and part time staff) during the year was as follows:-

	2022	2021
	Number	Number
Main charity	2	2
Hewlett Court	16	16
	<u>18</u>	<u>18</u>
Total remuneration during the year amounted to:	2022	2021
	£	£
Wages and salaries	351,848	336,257
Social Security Costs	14,465	12,496
Pension costs	22,165	19,572
	<u>388,478</u>	<u>368,325</u>
Allocation:		
Direct charitable expenditure -		
Trading activity - Hewlett Court	335,710	317,322
Grant administration	15,500	15,500
Cost of raising voluntary income	6,500	6,500
Governance and support (see note 8)	30,768	29,003
	<u>388,478</u>	<u>368,325</u>

No employee was paid at a rate of £60,000 per annum or more. No expenses were received by the Directors/Trustees.

One of the Directors/Trustees has been paid remuneration from an employment with the Charity. Remuneration of £33,721 (2021: £34,050) and pension contributions of £4,663 (2021: £3,281) were paid to J Ward in accordance with an employment contract and related to duties as an employee of the charity rather than as a Director/Trustee.

LIST OF DONATIONS GIVEN: -

In the year ended 31st December 2022

OTHER DONATIONS

EL Festival 2026	<u>£100,000</u>
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TOTAL OTHER DONATIONS IN 2022	<u>£100,000</u>
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GRANT MAKING COMMITTEE GRANTS

Teddies for Loving Care	£342
To purchase teddies for distribution in local hospitals	
Teddies for Loving Care	£650
To purchase teddies for distribution in local hospitals	
Scout Association – Rumworth School	£467
To purchase Neckers and Woggles	
Rochdale Sea Cadets	£2,146
Replace alarm and CCTV	
Teddies for Loving Care	£977
To purchase teddies for distribution in local hospitals	
Kidneys for Life	£627
To purchase ultrasound equipment	
Whitworth Valley Football Club	£500
To purchase kit	
Seedfield Football Club	£1,264
To purchase team kit and training equipment	
Teddies for Loving Care	£499
To purchase teddies for distribution in local hospitals	
Teddies for Loving Care	£1,411
To purchase teddies for distribution in local hospitals	
Carnival CIC	£5,000
To purchase two speakers	
EMCBP	£2,500
To purchase solar batteries	
Teddies for Loving Care	£1,462
To purchase teddies for distribution in local hospitals	
Clitheroe Civic Society	£2,507
To purchase street planters	
1262 Air Training Corps	£2,393
To purchase iPads	

Night Safe Ltd To purchase furniture	£1,393
Go-On-Tour To purchase a new PA system	£1,039
Teddies for Loving Care To purchase teddies for distribution in local hospitals	£812
Teddies for Loving Care To purchase teddies for distribution in local hospitals	£976
Teddies for Loving Care To purchase teddies for distribution in local hospitals	£1,711
Heartline Club To purchase various equipment	£1,000
Salford Womens Aid To support supplies for refuse	£653
St Georges Mill Hill Scout Group To purchase canoe helmets	£1,127
Radcliffe Scout Association Tents and field equipment for mixed groups	<u>£1,593</u>
	£33,049
<u>Food Bank Grants</u>	
Salford Food Bank To purchase food supplies	£500
Rochdale Foodbank To purchase food supplies	£645
Blackburn Foodbank To purchase food supplies	£645
Emmaus Foodbank To purchase food supplies	<u>£645</u>
During the year, some of our Districts in partnership with the ELMC, donated to the above listed food banks a total of £6,600, which was achieved with some generous matched funding from the MCF.	£2,435
TOTAL GRANT MAKING COMMITTEE GRANTS 2022	<u>£35,484</u>

National Masonic Charities – Statistics 2022

Masonic Charitable Foundation approved grants to the value of £338,963:

Children, young people, and education	£53,679
Health, care, and wellbeing	£87,024
Daily living costs	£198,260

Non-Masonic Grants

Other Non-Masonic Grants - £29,913

£1,000	Rossendale and Pendle Mountain Rescue Team
£1,000	9th Heywood [St Michaels] Scout Group
£1,000	Outreach
£15,000	African Caribbean Care Group
£627	Kidneys for Life
£1,393	Nightsafe Ltd
£2,393	1262 Air Training Corps
£2,500	East Manchester Community Boat Project
£5,000	Club Tikva

Accounts

THE EAST LANCASHIRE MASONIC CHARITY

(A company limited by guarantee)

Company Number: 79735

Registered in England

Registered Charity Number: 225151

DIRECTORS ANNUAL REPORT

&

FINANCIAL STATEMENTS

For the year ended 31st December 2021



**Hewlett Court
Newcombe Road
Ramsbottom
Bury
BL0 9XJ**

CONTENTS

Introduction	Page 3
Reference and Administrative Details	Page 4
Structure, Governance and Management	Page 6
Objectives and Activities	Page 7
Activities of the Year	Page 8
Future Plans	Page 20
Financial Review and Results for the Year	Page 21
Statement of Trustees Responsibilities	Page 24
Audit Report	Page 25
Statement of Financial Activities	Page 29
Balance Sheet	Page 30
Notes to the Financial Statements	Page 31
List of Donations Given	Page 41
National Masonic Charities - Statistics 2021	Page 43

INTRODUCTION FROM OUR PRESIDENT

I was installed as Provincial Grand Master in March 2022, automatically becoming the President of our Provincial Charity, the ELMC. It is an office that I feel very honoured to hold.

Throughout my years as an East Lancashire Freemason, I have been immensely proud of our Charity and Hewlett Court. Through my membership of the Masonic Charitable Foundation's Finance Committee, I see the strong relationship that exists between the ELMC and MCF and the deep support they both give, masonically and non-masonically within our great Province.

For over 2 years we have seen that Covid has led to homelessness, mental health problems, hunger and domestic violence in our local communities. So many organisations were crying out for help with personal protective equipment, and other support. Many charities suffered the effects of reduced income during a time of greater need for their services. We, the ELMC, MCF and Province were there to assist, at the same time continuing the everyday work we do for freemasons and their dependents in need, and the wider community.

In recent visits to the ELMC, I have met many of the resilient, hard-working, and totally dedicated staff and freemason volunteers on the Board and the many Committees. I am in admiration of all, and grateful for what they do.

I have seen Hewlett Court following the refurbishment, justly described as the 'Jewel in the Crown' of our Province. I know that we owe much of the success of Hewlett Court to David Lightbown, Julie Ward, Beverley Schofield and their staff and committees, with thanks also due to the various benefactors who made the building work possible.

Towards the end of 2021 the Province's 5 year Festival period of fundraising for the MCF was launched, and during this time our brethren's focus will of course be on the Festival, but we can be assured that the ELMC has the resources and dedicated team that will ensure its much needed work will continue undisturbed throughout this period.

Right Worshipful Brother Robert I Frankl
President

REFERENCE AND ADMINISTRATIVE DETAILS

The **East Lancashire Masonic Charity (ELMC)** is a Registered Charity (Registered Number 225151) constituted as a company limited by guarantee (Company Number 79735). It is the principal charity for Freemasons in the Masonic Province of East Lancashire.

BOARD OF DIRECTORS/TRUSTEES - * Non-Executive

President	Sir David Trippier *	<i>(Resigned 18.11.2021)</i>
President	Robert I Frankl *	<i>(Appointed 29.03.2022)</i>
Deputy President	John R Farrington *	
Chairman	Chad A Northcott	
Hon. Secretary	Philip J Price	
Hon. Treasurer	David Cowen	
	Stephen Clark	<i>(Deceased 01.03.2021)</i>
	Robert Findlay	<i>(Appointed 28.04.2021)</i>
	David Hudson	
	David Lightbown	
	Robert SC Mitchell *	<i>(Resigned 25.11.2021)</i>
	Stephen A Thomson	
	Derek N Thornhill *	
	William R Waite *	
	Julie Ward*	

REGISTERED OFFICE:

Hewlett Court
Newcombe Road
Ramsbottom
Bury
BL0 9XJ

AUDITORS:

Percy Westhead & Company
Chartered Accountants and Statutory Auditors
Greg's Buildings
1 Booth Street
Manchester M2 4AD

BANKERS:

National Westminster Bank plc
11 Spring Gardens
Manchester M60 2DB

INVESTMENT ADVISORS:

W H Ireland Ltd
One New Bailey
4 Stanley Street
Salford, M3 5JL

SOLICITORS:

DWF Solicitors
Scott Place
2 Hardman Street
Manchester M3 3AA

MANAGEMENT:

Director of Operations: Mrs Julie Ward

Manager of Hewlett Court: Mrs Beverley Schofield

ADMINISTRATION:

Administrative Officer: Mrs Karen Hall

CONTACT:

Principal address: Hewlett Court
Newcombe Road
Ramsbottom
Bury
BL0 9XJ
Tel: 01204 886552
Email: elmc@eastlancsmasons.org.uk
Website: www.elmc.co.uk

STRUCTURE, GOVERNANCE AND MANAGEMENT

The ELMC was incorporated on the 13th January 1904. The Provincial Grand Master of the Masonic Province of East Lancashire is a non-Executive Director and the President of the Charity. The Deputy Provincial Grand Master is also a non-Executive Director and the Deputy President. The business and affairs of the Charity are directed by the Board of Directors/Trustees in accordance with the Articles of Association and managed on a day-to-day basis by the Operations Director, Julie Ward, the Manager of Hewlett Court, Beverley Schofield, and part-time Administrative Officer, Karen Hall.

Voting Members, known as Representative Members, are appointed by each Lodge and Chapter of the Masonic Province of East Lancashire. Any Brother, his family or friend may become an individual member of the ELMC at the discretion of the Board through a personal gift of at least £60 per annum. These “Friends” are entitled, should they wish, to attend the Annual General Meeting and to receive a copy of the Annual Report, but are not entitled to cast a vote at the AGM.

THE BOARD OF DIRECTORS/TRUSTEES

The Board of the ELMC comprises:

The President who shall act in a non-Executive capacity
The Deputy President who shall act in a non-Executive capacity
The Chairman of the Charity
The Secretary of the Charity
The Treasurer of the Charity
The Chairman of the Benevolence Committee
The Chairman of the Grants Committee
The Chairman of the Hewlett Court Advisory Committee
The Provincial Grand Almoner
The Provincial Grand Charity Steward
Three non-Executive Directors - including the Chairman of the Museum Committee, with an option for a total of up to five non-Executive Directors.

The President, the Deputy President, the Provincial Grand Almoner and the Provincial Grand Charity Steward are all ex-officio Members of the Board, other Members are elected at each Annual General Meeting.

Induction and Training of Members of the Board:

Upon appointment or election to the Board new Members receive the following:

1. Information explaining the extent of the involvement required
2. A copy of the Memorandum and Articles of Association of the Company
3. Copies of the most recent Annual Report and Accounts/Statement of Trustees' responsibilities
4. An explanation of membership of the Board
5. Copy of the Charity Commissioners Guide to the responsibilities of a Charity Trustee
6. Copies of the minutes of previous meetings of the Board

The Board appoints Sub-Committees, which are approved at the Annual General Meeting each year, to consider and make recommendations to it for the management of the Charity. The appointed Sub-Committees are:

The Committee of Benevolence consists of a representative of each of the Areas in the Masonic Province of East Lancashire together with other members nominated by the President or the Board. The role of the committee is to determine the provision of charitable assistance to needy Freemasons, their widows or other dependent relatives. The Committee of Benevolence operates two Sub-Committees' – the Comforts Fund Committee and Young People's Committee. Much of the work of the Benevolence Committee is co-ordinated with the Freemasons' Grand Charity in London to whom petitions are submitted for consideration.

Hewlett Court Advisory Committee whose responsibility is to offer professional support and guidance to the Director of Operations and Manager.

The Grant Making Committee supports non-Masonic charities and other good causes that are proposed by Lodges and Districts within the Province of East Lancashire. It encourages the active involvement of Freemasons within their local communities.

The Fund-Raising Committee has a responsibility to oversee a clear Marketing, Communication and Fund-Raising strategy across the Province.

The Investment Sub-Committee. The investment policy is to maximise the long-term return on the Charity's Investment funds, subject to the risks normally associated with a balanced approach to portfolio management. The Charity does not restrict itself to any particular category of investment, and the performance of the funds is measured against appropriate benchmark indices. The sub-committee monitors the Charity's investments at regular meetings with advice taken from W H Ireland Ltd, its Stockbroker.

OBJECTIVES AND ACTIVITIES

The Charity is the central vehicle for the delivery of Masonic charity and care on behalf of Freemasons in East Lancashire. It augments the charitable work of Freemasons in their Lodges and Districts by supporting those in need within the wider Masonic "family", eligible projects which benefit local communities and other good causes.

The specific objectives for which the Charity is established are:

1. The relief of poverty by the provision help and assistance to needy Freemasons, or their widows or any other of their dependent relatives, living predominantly but not exclusively in East Lancashire.
2. The education of children of needy or deceased Masons.
3. To make grants in cash or kind for the purpose of relieving the immediate and pressing needs of Freemasons or their families who live predominantly but not exclusively in East Lancashire.
4. To provide help and assistance to other charitable and good causes for the general benefit of the public or communities situated predominately but not exclusively in the East Lancashire area.

The Trustees confirm that they have complied with the duty in section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission on public benefit.

ACTIVITIES OF THE YEAR

The core activity of this Charity, since its inception over one hundred years ago, has been to support and care for the less fortunate within our Masonic and the extended community. In 2021 the number of beneficiaries supported by the Committee of Benevolence and the Welfare Office was 693. In addition to the time freely given by Almoners, Provincial Welfare Officers, Charity Stewards and many other committed Freemasons, the financial value of the grants and support to East Lancashire beneficiaries in this financial year consisted of £57,288 from the ELMC (£12,324 of that direct from the Benevolence Committee) and a further £483,585 from the Masonic Charitable Foundation. This included help with living costs, health and well-being, and supporting the education of children and young people.

The total input from MCF, in East Lancashire in 2021, was £483,585 breaks down as Independent Living: £31,841, Daily Living Costs: £324,405, Health Care and Well Being: £61,061, and Children, Young People and Education: £66,278.

The ELMC Grants Committee is now well established and is giving financial support to projects, often in which Freemasons are actively involved, bringing benefits which improve the quality of life in local communities. It continues to make grants to local charities and good causes where comparatively small contributions make a considerable difference. In 2021 the Fund received 38 applications (in 2020 – 40 applications were received) and approved grants to 22 organisations (in 2020 – 24 were approved) totalling £34,336 (2020- £32,835). The impact of these donations is very important to us – Freemasonry in action. Other ELMC donations include £8,950 (Masonic and non-Masonic Grants).

The total outlay of ELMC funds to both masonic and non-masonic causes in 2021 was £100,574.

The ELMC Fund Raising Committee has worked closely with the Provincial Charity Steward's Committee and other ELMC Officers to develop fund-raising activities and encourage regular donations to us by Freemasons and their Lodges and Chapters.

Hewlett Court, the sheltered accommodation owned and operated by the Charity, continues to provide a happy and nurturing environment for its residents, with a capacity of a maximum of 44 residential places. Major improvements to the facility were completed during 2021 and refurbishment and exterior work is planned to complete the project completely during 2022.

Julie Ward, Operations Director for the ELMC and Hewlett Court, continues with the management of the day-to-day activity of the Charity from her base at Hewlett Court. The greatest challenge of 2021 has been ensuring the safety and well-being of our residents and staff during the pandemic, which the team met with great skill and success during a very difficult and ongoing period.

During the year the membership of the Board and its various committees has been considered and the governance of the constituent parts of the Charity has been kept under review. As reported in previous years we continue to monitor the governance of the Charity and risk

management at all levels of the operation. This annual report provides more detail on the activities of the individual components of the charity.

To keep updated on all ELMC activities, please visit our web resources:

www.elmc.co.uk

www.twitter.com/elmc

www.facebook.com/eastlancashiremasoniccharity

[Hewlett Court \(@hewlettcourt\) • Instagram photos and videos](#)

THE COMMITTEE OF BENEVOLENCE

David Lightbown	Chairman
Philip J Price	ELMC Hon. Secretary
David Hudson	Provincial Grand Almoner
Bob Findley	Provincial Grand Charity Steward
Alston Hall	Chairman, Comforts Fund Committee

AREA REPRESENTATIVES

Alston Hall	Eastern Area
Michael Bluer	Western Area
Vic Murphy	Southern Area
Alan Fielder	Northern Area
Alan Potts	Salford Area
Elliott Moss	Manchester Area

The Committee of Benevolence (COB) meets monthly throughout the year to consider cases, for either financial assistance or other forms of support. Whilst financial assistance is the main form of support, other factors are taken into account when considering each application.

Assistance is also considered for home repairs or household appliances and any special needs equipment to help improve the quality of life, with each case being considered on its merit.

The majority of applications receive appraisal by the Masonic Charitable Foundation with petitions brought to them by the Provincial Welfare Officers (PWOs), Almoners or other concerned Brethren. These petitions are made on behalf of Freemasons, their families and other dependants who are considered to be in need. These are also reviewed by the committee of Benevolence, who consider if further support, beyond that given by MCF, is necessary to meet the current ELMC guidelines.

In the last year the MCF has given financial support to 68 beneficiaries within the Province of East Lancashire £324,405, with additional financial support of £57,288 being provided by the ELMC, this being dispersed via the Committee of Benevolence, the Comforts Fund and the Young Peoples Committee.

The total number of beneficiaries of ELMC 2021 [at year end] being 693, comprising 76 widows, 21 brethren, 14 Married Couples, 2 Spinsters, 1 Bachelor, 62 Young People, 24 Residents of Hewlett Court, and 493 Widows of Closed Lodges.

During 2021 there were 20 new petitions for financial support, 82 cases were reviewed and 4 were made a new beneficiary of the Charity. In addition to which a number of the young beneficiaries have received financial assistance for educational purposes and equipment.

Although the Committee of Benevolence meets on a monthly basis to consider petitions, we also aim to react as quickly as possible to any request for immediate assistance when required, with each case being considered on its merit. The Chairman works closely with both the Provincial Grand Almoner and Provincial Grand Charity Steward, with such emergency cases being ratified at the next COB meeting.

I would like to offer my sincere thanks to all members of the Committee of Benevolence, the Provincial Welfare Officers, Julie Ward and Karen Hall for all their hard work and support during the last twelve months.

David Lightbown
Chairman of the Committee of Benevolence

COMFORTS FUND COMMITTEE

Alston Hall Chairman
Julie Ward
Harold Cooper
Jim Hilton
Beverley Schofield
Rachel Cookson

The Chairman of the Committee of Benevolence is an “ex Officio” member of this Subcommittee.

Charles Ward (RIP February 2021) - beloved husband of Julie Ward, was sadly called for greater service in February 2021. This is a great loss for the Charity, the beneficiaries, the residents of Hewlett Court, the Comforts Fund which he Chaired, and all those who knew him, worked with him and loved him. He put so much of himself into the work of the Benevolence Committee, the Comforts Fund, the Young People’s Committee and activities and functions at Hewlett Court. He would have been so pleased to see that work and enjoyment continuing and he will be fondly remembered by the Charity for many, many years.

The ELMC Comforts Fund Committee provides a traditional programme of events for the Beneficiaries of the Charity in the form of a Spring Party dinner, a seven-night Annual Holiday and an Autumn Outing, usually organised during September.

Sadly, due to the Coronavirus pandemic the **Spring Party** was postponed which, at the time, was the sensible and responsible thing to do in the circumstances.

The ELMC **Annual Holiday** took place from Monday 24th to Monday 31st May 2021 at the Clifton Park Hotel, St Anne’s on Sea. The hospitality sector was permitted to reopen on 17th May as Covid restrictions were lifted which enabled the Comforts Fund Committee to take advantage of this annual booking.

The Committee would normally use Hewlett Court as a meeting point where the Beneficiaries would enjoy a lunch prior to departure to St Anne's by coach. However, in order to continue to protect the Residents the holiday makers were asked to make their own way to the Hotel, which seemed to work very well.

On Thursday 27th May the Beneficiaries were treated to an early afternoon tea at the Hotel followed by a show at Viva Blackpool. The performance was Voulez Vous! A celebration of the music of ABBA. Everyone had a wonderful time.

Towards the end of the week the weather improved significantly and there was plenty of sunshine. The Hotel with entertainment every night, good food, helpful Staff, and excellent company made for a fantastic holiday.

The **Autumn Outing** took place on Monday 20th September 2021 to the Lake District. The group departed from Audenshaw Masonic Hall to the Wateredge Inn at Ambleside for a three-course lunch. Following lunch all enjoyed a lake cruise from Ambleside to Bowness. The outing was an enormous success, and the weather was beautiful on the day.

Alston Hall
Chairman of the Comforts Fund Committee.

THE YOUNG PEOPLE'S COMMITTEE

Roger Tinker	Chairman
Paul Doran	
Gary O'Neill	
Raymond P Evans	
Christopher Creelman	
Malcolm Roe	
Karen Hall	
Julie Ward	ELMC Director of Operations

The Chairman of the Committee of Benevolence is an "ex-Officio" member of this Subcommittee.

The Committee's activities were severely impacted by the ongoing Covid-19 pandemic. Due to the uncertainty of the relaxation of regulations relating to social gatherings the Committee members agreed that there would be no planning of activities or future events until a firm statement had been made indicating that some normality could resume regarding social gatherings.

Our chosen path was to concentrate on continuing to communicate with the beneficiaries through our social media platforms of closed Facebook and WhatsApp groups. Using social media, we ensured that the beneficiaries were aware of the support provided by the Masonic Charitable Foundation, and the additional support from the ELMC, to assist in their welfare and educational needs.

When the Government announced the pathway for the lifting of Covid-19 restrictions the Committee members felt that it was important that we resumed arranging social events at which the beneficiaries and their parents / guardians could meet. We began planning two social events for the latter half of 2021, an outdoor activity and a Christmas social event.

Wood Sage Outdoor Activities Centre, Cuerden Park - 14th August 2021

The 14th August 2021 was a memorable day for the families and Committee members who were able to attend the event at Wood Sage Outdoor Activities centre in Cuerden Park, Bamber Bridge.

It was the first event that the YPC had been able to organise and hold since the covid regulations were introduced in March 2020. After being given the countdown to the easing of restrictions in March 2021 the committee members discussed how we could restart the programme of activities that we provide for the Young People who receive support from the Masonic Charitable Foundation and the East Lancashire Masonic Charity. The committee members decided that the first event in our programme should be an outside activity that would provide an element of fun, challenge and most importantly an opportunity for the families to meet and discuss shared experiences of life under lockdown and home schooling. Following a proposal by Chris Creelman we looked at the facilities offered by Wood Sage at their Cuerden Park base. Wood Sage is owned and operated by Simon Moorhouse, a member of Lancashire Lodge of Allegiance, with his wife Bev and daughter Ellen.

The event at Cuerden Park was attended by nine Young People and five parents / guardians. Simon had organised two activities for the morning session, archery and target shooting, which was followed by a BBQ. The Young People and their parents / guardians were divided into two teams and allocated to their first activity.

The archery session was held in the Walled Garden and Target Shooting in Ice House Woods. Simon's daughter, Ellen, was in charge of the Archery session and after the safety briefing and instructions on how to hold the bow, load arrows and aim at the targets, the session began. Archery is not as simple as it would first appear. Safety is paramount, firstly you must wear a bracer to protect the forearm holding the bow, loading the arrow must be done whilst holding the bow horizontal with the cock feather in the correct position, retrieving the arrows from the target (if you are lucky enough to hit it) and carrying them back to the firing line are all covered in safety procedures. The group divided into pairs to take up their places. Fact: arrows do not go straight, wind, atmospheric pressure and numerous other factors affect the flight. Not many people hit the target on their first attempt. Over time our groups built up on range and accuracy and after some were achieving a degree of competency it was time for Ellen to change the target. The balloon, even when attached to the target balloons, move in the breeze and there is an element of luck in striking and bursting a balloon with an arrow, although some committee members will claim otherwise. All too soon it was the end of the session and time to move onto the shooting range.

Air rifle shooting and targets have gone high tech. No having to reload after each shot and priming the air cylinder by manually pulling on a lever. Wood Sage's military style rifles with electronic sights and multi shot capacity are amazing. The electronic targets not only record accuracy but also the reaction time from the time the target lights up to being hit. The guns and targets both communicate with an iPad giving an instantaneous read out of the shooter's performance. After Simon's safety briefing and instructions on how to handle, target and fire the gun it was time to begin the competition. Six targets were set out in the clearing. The contest used the targets in a variety of modes. The first challenge was to hit a target when the red light appeared. The lights appear in a random order and total concentration is needed. The second contest was like the first except green and red lights were displayed at random across the six targets. The challenge is to hit red targets only. Green lit targets are friendly and considered a "blue on blue" strike. It was fascinating to watch the Young People quickly adapt to the equipment and some surprising results were achieved in that most accurate with highest percentage of on target hits for shots fired was aged 15 years leading all the adults and committee members by a large margin. The fastest reaction time to observing a target and loosing of an accurate shot was a 10 years old (halving the reaction time of the fastest committee member). The last exercise was to experience the gun on automatic fire using metal targets set further back into the wood. The rapid-fire capacity is truly awesome.

After experiencing both target activities, we met back in the Walled Garden where Bev had prepared a BBQ of koftas, burgers and sausages accompanied by salads, sauces and followed by fresh fruits, flapjacks and an assortment of biscuits. During the BBQ the two groups were busy comparing their achievements on the ranges. The conversation was lively and new friendships were made by all the group. The spread prepared by Bev was greatly appreciated, a morning outdoors activities build an appetite.

Everybody said that the event had exceeded their expectations and said that they would welcome more similar days.

The committee thanked Wood Sage for organising and delivering a fun filled challenging event and the BBQ. The day far exceeded the objectives the YPC had set for the day. Thanks to the committee members who attended on the day and to Karen for contacting the families and ensuring they had all the information prior to the day.

The Lion, the Witch and the Wardrobe, Lowry Theatre 29th December 2021

The Lion, the Witch and the Wardrobe at the Lowry was chosen for the Christmas event because of the on-site car parking and the dining facilities in the Pier 8 restaurant. The tickets were booked, menu choices made, travel arrangements confirmed then everything was in place. On the 21st December we were advised by the Lowry that all performances had been cancelled due to an outbreak of Covid19 amongst the cast. Performances would resume on the 30th December. It was not practical to reschedule the event to a later date. The Committee, reluctantly, opted to cancel the event. All ticket payments and deposits were refunded by the Lowry.

We are hopeful that in 2022 we will be able to offer more support for our beneficiaries.

Roger Tinker
Chairman of the Young People's Committee

GRANT MAKING COMMITTEE

Chad Northcott	Chairman
David Dunn	Deputy Chairman
John R Farrington	Deputy President
Robert Findlay	Provincial Grand Charity Steward (ex officio)
David Hudson	Provincial Grand Almoner (ex officio)
Gerry Russell	Communications Officer
Karen Hall	Secretary
Peter Faulkner	
Rev David Halford	

The Grants Committee considered 35 applications for funding during 2021; 24 grants were approved totalling £34,336. This was decrease in applications over the previous year (when £61,264 was approved). Across the Province engagement with our local communities and exposure on social media and in the press was greatly reduced due to the pandemic and masonic Lodges not meeting, but we continue to actively encourage Districts, lodges and individuals to make greater use of the fund and to continue to improve public relations and connections. There was considerable additional work carried out across the Province though, with funding from the Masonic Charitable Foundation and the Province's Disaster Relief Fund supporting local organisations and charities with meal provision, PPE provision, addressing homelessness, supporting victims of domestic violence and helping those with mental health issues for example.

We receive several direct applications for funding from charities and good causes, most of which we refer to the Districts to seek their approval before proceeding. This gives the local team the opportunity to capitalise on the donation opportunity, market the impact Freemasonry is having in our communities, and, in many cases, offer hands on support too. From its launch in 2006 the Fund has approved non-masonic grants totalling more than £600K. This is addition to grants made directly by the Charity of several hundred thousand pounds.

The Grants Committee has continued to support the Teddies for Loving Care Initiative, providing teddies to help calm anxious children in A&E units, and Family Courts. They have also been used in hospices to maintain a link between children and their relative, who each have a bear.

The Committee has a stable and experienced membership who considers all applications for non-Masonic support and financial assistance, seeking sanction from the Board for any Grants it seeks to approve that are more than £5,000. The criteria used for approval of awards offer wide latitude, sitting comfortably within the definitions of charitable causes as defined by the Charity Commission. We seek to support as many as possible and like projects which we can own, where there is active masonic involvement, or where there are items which we can purchase, label and be proud of.

A complete list of approved Grants is maintained and displayed on the ELMC website. Supported initiatives are regularly communicated on social media channels and well reported in the media, by both the Freemasons and the good causes and charities we support. We continue to audit the recipients of approved Grants to ensure our funds are utilised for the purpose they have been given, and to obtain further publicity, both for the good of Freemasonry and the Charity. We will be looking much more deeply at the positive impact our grants have in the future.

The role of the ELMC Grants Committee and its donations cannot be understated, for promoting both the Charity and the Province in our local areas. We aim to contribute to raising the profile of both Freemasonry and the ELMC, portraying a positive image, improving the understanding of Freemasonry, and attracting new members to the fraternity.

Chad Northcott
Chairman of the Grant Making Committee

HEWLETT COURT ADVISORY COMMITTEE

David Lightbown	Chairman
Julie Ward	Director of Operations
Dennis Heskett	Secretary
David Cowen	Treasurer
Mike Stubbs	
Paul Thornton	
Beverley Schofield	Hewlett Court Manager

As reported at the last AGM the £1.6m bedroom refurbishment project should have been completed by June 2020, but due to the Covid Pandemic this was seriously delayed. However, I am glad to report that the project was completed during 2021 and has provided forty fully refurbished bedrooms all complete with new decorations, furnishings and a walk-in shower. In addition to which the circulation corridors have been fully refurbished which also includes the construction of three break out areas where family and residents can meet in private.

I am also glad to report that the project came within the original budget figures and thus enabled additional work to be carried out within the entrance and circulation areas to the same high standard as the remainder of the refurbished areas.

It is hoped that now the refurbishment project has finally been completed we will be able to hold a grand opening to showcase the facility during 2022/23.

In the meantime, I would encourage brethren to visit Hewlett Court individually or preferably as a group to view the wonderful facility and I am sure that the management team would be more than happy to give a guided tour. It is worth giving Hewlett Court serious consideration if any family or friends are looking for independent living accommodation soon.

The home being built some fifty years ago, requires ongoing repairs, maintenance and improvements to keep up with current standards, regulations and ensure excellent facilities and comfort for the residents; to this end a number of issues have been identified and improvements will be ongoing as funds are available.

Looking at the age profile of the residents within the home we must be doing something right, they all seem to enjoy each other's company and are looked upon as one big family and cared for by the wonderful and dedicated staff employed at the home, whom I would like to add have been absolutely fantastic during the pandemic and have gone the extra mile to ensure the safety and wellbeing of the residents during these difficult times.

I would like to thank all the Districts within the Province who continue to support Hewlett Court by way of donations and practical support, which hopefully will continue in the future, and finally thanks for the support I have received from the Advisory Committee members during the past twelve months.

David Lightbown PAGDC
Chairman of the Hewlett Court Advisory Committee

HEWLETT COURT

The year 2021 was another difficult and challenging year due to the Coronavirus Pandemic. We continued to follow the government guidelines and the Prevention Infection control team's advice on how best to keep the residents and staff safe. Continuously updating our policies and procedures in accordance with guidelines.

We held regular meetings with staff and residents keeping them updated with all the relevant information they needed and kept their families informed. We had to close our Hewlett Court Visitor Hub in early January due to Government Guidelines, which was upsetting to the residents; thankfully we were able to open again in March. Having family visiting the residents again in a controlled environment had a positive impact on the residents' mental wellbeing. They have been so understanding of the guidelines knowing, if they followed them, it would keep them safe.

The staff continued to entertain the residents during the early part of the year; they enjoyed the baking classes and the sing along afternoons. Entertainment had to perform outdoors to protect the residents. Thankfully, in August, we were able to invite performers into Hewlett Court, following strict guidelines of lateral flow testing and handwashing.

An outing to Blackpool Illuminations was arranged for all the Residents, and they enjoyed Fish and Chips from 'Seniors' at Thornton Cleveleys prior to the drive through the lights. The Team have reintroduced 'Make a Wish' where Residents can put forward their request to fulfil a desire of their choice, such as visiting a memorable place.

The Management Team cannot thank the staff enough for all they did to ensure the safety and the wellbeing of the residents. They worked together to cover all roles and it brought the team and the residents closer together.

The staff carried out lateral flow testing three times a week and the residents were tested weekly at first then fortnightly later in the year. The staff continued to wear masks and use additional PPE when required. We only had one or two cases throughout the year which we managed to contain by following procedures and advice.

Sadly, in February 2021, we lost Charles Ward which was a huge loss to the residents and staff. Charles was ever present at Hewlett court and organised events and outings throughout the year for residents and raised thousands of pounds for the home through his fund-raising efforts. In memory of Charles a memorial garden was created in the grounds so the residents, staff and his family can always remember him.

Activities and Events

At the start of 2021 there were thirty permanent Residents. There were fifteen potential Residents on the waiting list, seven of which had a Masonic connection.

The events diary for the beginning of the year was carried out by the staff, then from August entertainment was full with outings and in-house entertainment organised by the Management Team and the “Friends” of Hewlett Court Committee, which lifted the residents spirits.

Three Residents celebrated significant Birthdays, Ernest Norbury turned 101 years of age in February, Nellie Gilbertson reached 101 in September, and Margaret Pemberton became 102 in November.

Communications

In terms of communications, we continued with our regular posts on Facebook to keep our followers up to date with all the activities at Hewlett Court and our Covid procedures. We received a lot of positive feedback from the families.

Hewlett Court was happy to start welcoming visitors, including the ELMC Committee members.

Julie and I were able to showcase the new premises following the major redevelopment works that have taken place.

Beverley Schofield
Manager of Hewlett Court

INVESTMENT COMMITTEE

John Scott	Chairman
Ian Connor	Secretary
David Cowen	ELMC Hon Treasurer
Derek Calrow	
David Rothburn	

Robert Race of WH Ireland Ltd attends committee meetings to offer advice on investments.

Over the financial year, the value of our investments increased by 8.92% whilst the estimated annual income from the portfolio increased by 0.67%. The net result was a time weighted total return which increased year on year by 11.27% after expenses which compares with an increase of 12.54% in the total return from the MSCI PIMFA Private Investor Balanced Total Return Index against which the portfolio is measured.

INVESTMENT POLICY AND PERFORMANCE

The present investment policy is to maximise the long-term total return of the Charity's investment funds, subject to the risks normally associated with a balanced portfolio management. The Charity does not restrict itself to any particular category of investment. The performance of the portfolio is measured against an appropriate benchmark index, and, during the year, it has performed in line with that benchmark. The Investment Sub-Committee monitors investments which are managed on a discretionary basis by WH Ireland Ltd.

John Scott
Chairman of the Investment Committee

CHARITY STEWARDS COMMITTEE

Bob Findlay	Chairman
Tony Stephenson	City Derby
Steven Thomson	City Sykes
Ian R MacNeill	Salford
David T Brown	Ashton and Mossley
Luke Griffiths	Audenshaw
Steve Graham	Oldham
John Taylor	Rochdale
Mike Greenhalgh	Bolton and Farnworth
Mike Jones	Bury
Malcolm Roe	East Ribble
Ray Evans	Burnley and Pendle

The Charity Stewards throughout the Province continue to play a vital role within our charitable structure. During 2021, the 2026 Festival was launched. The District Charity Stewards also became District Festival Managers and Lodge Charity Stewards became Lodge festival Representatives. They are the Districts' link to the membership for encouraging and giving advice regarding donations to the Festival and the work of the MCF, which we are supporting.

At the beginning of the Festival period the Representatives held road shows in their Districts promoting the Festival and will periodically run further roadshows to publicise progress and to continue the momentum of Festival donations.

Whilst the Festival is our priority the District Charity Stewards continue to offer a great deal of help and assistance to Brethren submitting grant applications to the Grant Making Committee of the ELMC. There will still be funds with the Grant Making Committee during the festival, for Brethren to access upon application and approval.

Part of my duty is to represent the Province with the MCF which I enjoy with interest and enthusiasm.

Bob Findlay
Chairman of the Charity Stewards Committee

FUNDRAISING COMMITTEE

Stephen A Thomson	Chairman
Philip J Price	Deputy Chairman
Paul Sellers	Secretary
Julie Ward	Director of Operations
Nigel Johnson	
Steven Graham	
Dennis Schiff	
Tony Stephenson	
John Thornhill	
Rachel Cookson	
Beverley Schofield	
Bob Findlay	Provincial Grand Charity Steward Ex Officio member
Robert Frankl	ELMC President Ex Officio member
Chad Northcott	ELMC Chairman Ex Officio member
David Hudson	Provincial Grand Almoner Ex Officio member

The function of The Fund-Raising Committee is to develop and carry out fundraising activities, for the benefit of ELMC within the Province of East Lancashire. It also implements marketing, promotional and educational activities to raise awareness of the work of the charity to the Masons of East Lancashire.

During the past year, members of the Fund-Raising Committee have been engaged in a promotional campaign for Hewlett Court, as residency was badly affected by the COVID-19 pandemic. The aim is to get the facility back up to full residency and achieve the requisite revenue. We were also able to hold a major fund-raising day at Hewlett Court in July, where we held a sponsored walk and I had my head and face shaved after over a year of growth during lockdown, raising over £6,500.

As mentioned in my last report, income in general is anticipated to drop significantly for the next few years as The Province goes into Festival mode and fund-raising for ELMC reduces. We are, however, confident that enough has been done to consolidate our position for this lean period and ELMC's core activities will not be impacted.

During the course of The East Lancashire 2026 Festival, ELMC will be taking a proactive role in supporting The Festival and our National Charity, The Masonic Charitable Foundation (MCF). ELMC will be supplying management, accounting and administrative resources, and all of our fund-raising activities will be directed toward The Festival Appeal for its duration.

MCF is crucial to our work at ELMC, as they provide us with well over £400,000 of the charitable aid to our brethren and our communities across East Lancashire each year. And so, by ensuring the success of our Festival, ELMC will be helping MCF to continue helping us for years to come.

The Fund-Raising committee therefore busied itself with the distribution of Festival honorifics (both personal & Lodge/Chapter honours) in recent months. We anticipate our first batch of Festival merchandise, ties and pocket squares, in early 2022 and are preparing our online shop to cope with demand. We have also been hands-on in assisting with Festival launches around

the Districts from November 2021 and have encouraged, attended and promoted district events. This will continue into 2022.

Moving forward into 2022 we are looking to increase merchandising revenue as we partner with Zero Negativity, a sustainable clothing company, and look forward to launching our new hosted website.

We also have a number of major fund-raising events planned and would encourage the brethren of East Lancashire to partake in regular 'Gift-Aided' giving to The Festival, as all donations received in this way from eligible taxpayers are boosted by a 25% bonus in tax relief.

Our target figure is to raise £2,400,000 for MCF by the year 2026. At the close of 2021, we are receiving monthly reports so that we can monitor our progress. Our dedicated Fund-Raising Committee looks forward to meeting the challenges of the next few years.

Stephen A Thomson
Chairman of the Fundraising Committee

FUTURE PLANS

The core activities of the Charity will continue to revolve around caring for our beneficiaries through the Committee of Benevolence and its Subcommittees - the Comforts Fund and the Young Peoples Committee. This support is offered in conjunction with funding assistance and other help we receive from the Masonic Charitable Foundation, the Province's Welfare Team, and our network of Lodge and Chapter Almoners. This remains the most important area of our activity and will continue to be our priority in the years ahead.

The ELMC Fund Raising Committee is committed to encouraging donations to the Charity and during 2021, has helped to raise unrestricted income of £143,853 (£169,233 in 2020). This work will reduce into 2022 and during the EL 2026 Festival for the Masonic Charitable Foundation where the Province's efforts will be totally directed at the Festival fund-raising Appeal. During this period the financial position of the Charity is secure having built a substantial reserve and will be able to provide a healthy platform to meet the demands of our core activities and provide for external charitable giving. For the future and beyond the Festival there will be much scope to improve awareness of the ELMC and attract more 'Friends' to the Charity. The ELMC machine will support the Province in its fund-raising efforts for the Festival, remembering that circa 80% of the monies granted or used for East Lancashire beneficiaries comes from the Masonic Charitable Foundation.

The Grants Committee will continue to receive applications, consider and make grants to Non-Masonic Charities. We will continue to actively encourage applications from the Brethren, Lodges and Districts, with the aims of supporting our local communities, raising, and maintaining a positive understanding of Freemasonry and assisting with recruitment. Our funds come from Freemasons so, when the Charity supports the Province, the benefits are mutual. We reviewed the Grant application and approval process during 2020 and are now focussing much more on the impact our giving has in our local communities, and even at an individual level.

The ongoing support for Hewlett Court will continue, to ensure that the excellent standard of facilities and service provided for the residents are maintained. We debated and investigated an ambitious refurbishment proposal in 2018 to ensure each resident has ensuite facilities and work, which began in 2019, continued during 2020 and was completed during 2021. The whole building has been refurbished throughout and in 2022 there will be a focus on the grounds, car park and gardens.

The ELMC will maintain its strong relationship with the Province. This is essential to maintain contact with beneficiaries, gain and support new beneficiaries and to promote the Charity itself, amongst our members and the wider community. This work will continue, despite the work going into supporting the Province's Festival.

The 3rd floor of Manchester Hall is nearing full operation status, and the Charity will now work in the coming years with the Manchester Association for Masonic Research and the Manchester Masons to redevelop the Museum and Library facilities, as per our Memorandum and Articles.

Communication and Marketing on the work of the ELMC and engagement with the Province our local communities our brethren and their families will continue. During 2021 we carefully and successfully negotiated Covid-19 and transitioned to the 'new' normal. We are certain that Covid will continue to provide some challenges during 2022 and beyond, which we will meet with our usual excellence. It is hoped that during 2022 continued successful marketing and management will restore Hewlett Court to full occupancy and continue to raise the profile of the Charity and the excellent work that we do.

FINANCIAL REVIEW AND RESULTS FOR THE YEAR

FINANCIAL RESULTS

The reports and accompanying financial statements reflect the reporting requirements 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 1st January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006, and the Company's Memorandum and Articles of Association.

The Charity's unrestricted total incoming resources was £786,556 in the year, compared with £860,615 in the previous year, a decrease of £74,059 whereas its costs, excluding a one-off provision, decreased from £851,391 to £790,039 resulting in a small deficit of £3,483 in the year compared with a surplus of £9,224 in 2020. 2021 expenditure also includes a one-off provision of £900,000 against the balance of proceeds due from the sale of car park land in an earlier period. The deficit for the year, including this provision, was £903,483. Other gains and losses relate to movement in investments. Listed investments show net gains of £274,035 compared with net gains of £88,129 in the previous year. The Charity's total unrestricted net assets have therefore decreased by £629,448 to £8.405 million.

It is the opinion of the Board that the Charity is in sound financial position and has sufficient assets and resources to enable it to continue to carry out its objectives as laid out on page 7.

THE CHARITIES INCOME

Legacy income, for which we are grateful for the generosity of our departed Brothers, decreased by £2,500 to £5,000.

The legacies received during the year of £5,000 being:

L Clarkson	£5,000
------------	--------

The total return from investments during the year was:

	2021	2020
	£	£
Investment income	62,436	58,242
Bank interest	146	226
Realised (losses) / gains on sale of investments	25,617	(56,319)
	<u>88,199</u>	<u>2,149</u>
Unrealised (losses) / gains on investments	248,418	144,448
	<u>336,617</u>	<u>146,597</u>

The value of the investment portfolio has increased by £238,897 following investment changes in the year and an increase in underlying values. Your Investment Committee continues to monitor the position very closely.

A list of all donations made during the year is shown on pages 41 to 42.

THE CHARITIES EXPENDITURE

Costs of the Charity are analysed in note 7. As explained in note 9, a one-off £900,000 provision has been recognised against the balance of proceeds due to the Charity from the sale of car park land. Operating profit for Hewlett Court has decreased from £74,959 in the previous year to £36,521, the depreciation charge has decreased from £27,446 to £22,562 and there has been a small loss on disposal following the replacement of certain assets.

HEWLETT COURT

	2021	2020
	£	£
Receipts from Residents, Staff and shop	575,121	624,039
Donations	2,630	8,503
	577,751	632,542
Less: Running costs	(541,230)	(557,583)
<u>Operating Profit/(Loss)</u>	36,521	74,959
Depreciation	(22,562)	(27,446)
Loss on disposal	(916)	(19,069)
Contribution ex ELMC	13,043	28,444

BALANCE SHEET

The total reserves of the Charity have reduced by £630,948 to £8,437,493 at the end of the financial year. This decrease is largely due to the provision made against the balance of proceeds due from the sale of the car park land.

INVESTMENT POLICY AND PERFORMANCE

The present investment policy is to maximise the long-term total return of the Charity's investment funds, subject to the risks normally associated with a balanced portfolio management. The Charity does not restrict itself to any category investment. The performance of the portfolio is measured against an appropriate benchmark index, and, during the year, it has outperformed that benchmark. The Investment Sub-Committee monitors investments which are managed on a discretionary basis by WH Ireland Ltd.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charity's auditors are unaware, and each Director has taken all the steps that he ought to have taken as a Director in order to make himself aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

By Order of the Board

Philip J Price
Company Secretary

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for their annual report and for the preparation of financial statements for each financial year, which give a true and fair view of the incoming resources and the application of resources of Charity and the Group during the year, and of the state of affairs as at the end of the financial year. In preparing these financial statements, the Trustees are required to:

- ensure that the most suitable accounting policies are established and applied consistently
- make judgements and estimates which are reasonable and prudent
- state whether the applicable accounting standards and statement of recommended accounting practice have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation

The Trustees have overall responsibility for ensuring that the Charity has appropriate systems and controls, financial and otherwise. They are also responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and the Group and enable them to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the Charity and the Group for their proper application as required by charity law, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- the Charity is operating efficiently and effectively
- all assets are safeguarded against unauthorised use of disposition and are properly applied
- proper records are maintained, and financial information used within Charity, or for publication, is reliable
- the Charity complies with relevant laws and regulations

The Trustees are also responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website.

Internal controls over all forms of commitment and expenditure continue to be refined to improve efficiency. Processes are in place to ensure that performance is monitored, and that appropriate management information is prepared and reviewed regularly by the Trustees.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- regular consideration by the Trustees of financial results, variances from budgets, non-financial performance indicators and benchmarking reviews
- delegation of day-to-day management authority and segregation of duties
- the Trustees are aware of the need for identification and management of risks, and to be satisfied that appropriate procedures are in place.

AUDIT REPORT

For the year ended 31st December 2021

Independent Auditor's Report to the Members and Trustees of The East Lancashire Masonic Charity

Opinion

We have audited the financial statements of The East Lancashire Masonic Charity for the year ended 31st December 2021 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, including Financial Reporting Standard 102: *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st December 2021, and of the incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with the United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis of 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 directors' 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 company'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 directors with respect to going concern are described in the relevant sections of this report.

AUDIT REPORT

For the year ended 31st December 2021

Independent Auditor's Report to the Members and Trustees of The East Lancashire Masonic Charity continued.....

Other information

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations necessary for our audit.

AUDIT REPORT

For the year ended 31st December 2021

Independent Auditor's Report to the Members and Trustees of The East Lancashire Masonic Charity continued.....

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement [set out on page 24] the trustees (who are also directors of the charitable company for the purposes of company law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 an auditor's report 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:

We obtained an understanding of the legal and regulatory frameworks within which the company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 and the Charities Act 2011.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and liabilities. Our audit procedures to respond to these risks included enquiries of management, reviewing accounting estimates and provisions and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, as these may for example involve fraud or override of internal controls and we are not responsible for preventing non-compliance.

AUDIT REPORT

For the year ended 31st December 2021

Independent Auditor's Report to the Members and Trustees of The East Lancashire Masonic Charity continued.....

A further description of our responsibilities is available on the Financial Reporting Council's website at: [<https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>]. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's 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's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Timothy A R Elston (Senior Statutory Auditor)
for and on behalf of Percy Westhead & Company
Chartered Accountants
and Statutory Auditors
Greg's Buildings
1 Booth Street
Manchester
M2 4AD

20th September 2022

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

(including an Income and Expenditure Account)

For the year ended 31st December 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOME:					
Donations	3	143,853	-	143,853	181,372
Legacies		5,000	-	5,000	7,500
Income from charitable activities					
Grants from Masonic Charity Foundation		-	-	-	1,275
Trading activity - Hewlett Court	4	575,121	-	575,121	624,039
Investment income	5	62,582	-	62,582	58,468
Total income		<u>786,556</u>	<u>-</u>	<u>786,556</u>	<u>872,654</u>
EXPENDITURE:					
Costs of raising funds					
Costs of raising voluntary income	7	40,132	-	40,132	39,427
Investment management costs		18,015	-	18,015	15,976
Property expenses	7	18,772	-	18,772	25,199
		<u>76,919</u>	<u>-</u>	<u>76,919</u>	<u>80,602</u>
Expenditure on charitable activities					
Grants	6	57,288	1,500	58,788	78,345
Grant administration	7	47,838	-	47,838	47,562
Grant making committee grants	6	34,336	-	34,336	32,834
Other donations	6	8,950	-	8,950	15,000
Trading activity - Hewlett Court	6	564,708	-	564,708	604,098
		<u>713,120</u>	<u>1,500</u>	<u>714,620</u>	<u>777,839</u>
Other expenditure	9	900,000	-	900,000	-
Total expenditure		<u>1,690,039</u>	<u>1,500</u>	<u>1,691,539</u>	<u>858,441</u>
Net income		(903,483)	(1,500)	(904,983)	14,213
Transfers between funds		-	-	-	-
Other recognised gains and losses					
Gains on revaluation of investments	13	248,418	-	248,418	144,448
Gains on revaluation of fixed assets		-	-	-	1,372,683
Gains/(Losses) on disposal of investments	10	25,617	-	25,617	(56,319)
Net movement in funds		<u>(629,448)</u>	<u>(1,500)</u>	<u>(630,948)</u>	<u>1,475,025</u>
Reconciliation of funds					
Total funds brought forward at 1st January 2021		<u>9,034,842</u>	<u>33,599</u>	<u>9,068,441</u>	<u>7,593,416</u>
Total funds carried forward at 31st December 2021		<u>8,405,394</u>	<u>32,099</u>	<u>8,437,493</u>	<u>9,068,441</u>

All amounts relate to continuing activities. All recognised gains or losses are included in the Statement of Financial Activities.

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

BALANCE SHEETAs at 31st December 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible assets	12	4,927,306	4,901,661
Investments	13	2,971,179	2,732,282
		<u>7,898,485</u>	<u>7,633,943</u>
CURRENT ASSETS			
Debtors	14	161,587	1,060,328
Bank and other deposits		457,317	520,469
		<u>618,904</u>	<u>1,580,797</u>
LIABILITIES			
Amounts falling due within one year	15	79,896	146,299
NET CURRENT ASSETS		<u>539,008</u>	<u>1,434,498</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		8,437,493	9,068,441
NET ASSETS		<u><u>8,437,493</u></u>	<u><u>9,068,441</u></u>
FUNDS			
Unrestricted:			
Free reserves		6,426,475	7,168,356
Revaluation reserve		1,978,919	1,866,486
		<u>8,405,394</u>	<u>9,034,842</u>
Restricted funds			
Endowed capital		32,099	33,599
	16	<u><u>8,437,493</u></u>	<u><u>9,068,441</u></u>

The trustees have prepared accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

The financial statements on pages 29 to 40 were authorised for issue by the directors on 12th September 2022.

Signed on behalf of the directors by

D Cowen

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2021

1 COMPANIES ACT 2006

The Charity is not a trading company and the Profit and Loss Account formats permitted under the provisions of the Companies Act 2006 are not considered appropriate to report the transactions of the Charity.

The Directors have presented the Income and Expenditure Account as part of the Statement of Financial Activities in a format which they consider fully explains the transactions of the Charity.

2 ACCOUNTING POLICIES

(a) Basis of accounting

Subject to note 2(c), 2(j) and 2(k), these accounts are prepared under the historical cost convention and in accordance with 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 1st January 2015 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

(b) Cash flow statement

The Charity is exempt from the requirements to include a cash flow statement as part of its financial statements because it qualifies as small under the Companies Act 2006.

(c) Investment Income

Income from investments is recognised in the accounts at the date when it is received. This policy represents a departure from recommended accounting principles, which require income to be recognised in the accounts on an accruals basis. In the circumstances of this Charity, the directors consider it inappropriate to recognise this income until the date when it is due to be received. Other interest is accounted for on an accruals basis.

(d) Donations and grants

Donations and grants are recognised in the accounts at the date when these are received, as, in the opinion of the directors, it is not appropriate to recognise these at an earlier date. Grants and donations payable are recognised in the accounts at the date of authorisation.

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2021

2 ACCOUNTING POLICIES continued

(e) Legacies

Legacy income is recognised when the charity has entitlement to the funds which is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

(f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds arise from income which the donor has specified be solely used for particular areas of the Charity's work.

(g) Expenditure

Resources expended are recognised on an accruals basis and are allocated to the particular activity where the cost relates directly to that activity. Where costs cannot be directly attributed to specific headings, they have been allocated to activities on bases consistent with the use of the resources.

(h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 8.

(i) Pension contributions

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the statement of financial activities in the period to which they relate.

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2021

2 ACCOUNTING POLICIES continued

(j) Tangible fixed assets and depreciation

Fixed assets, with the exception of freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings are included at fair value and the aggregate surplus or deficit is transferred to the revaluation reserve. No depreciation is provided on freehold land and buildings. The buildings are maintained to ensure that their value does not diminish over time and their realisable value, is in equivalent to the fair value. In these circumstances, the directors consider that any charge for depreciation would not be material and thus it is inappropriate to charge depreciation on these assets.

Depreciation is provided on other tangible fixed assets in order to write off the cost of each asset over its expected useful life at the following rates and bases:

Furniture, plant and equipment	5% per annum straight line
	10% per annum straight line
	25% per annum straight line
Leasehold improvements	Over the term of the lease

(k) Investments

Listed investments are valued in the accounts at the mid-market price at the balance sheet date, including accrued interest where relevant. The surplus or deficiency arising from the valuation of investments is taken direct to the revaluation reserve. Unlisted investments are included at cost less provision for diminution in value. This policy represents a departure from recommended accounting principles, which require all investments to be included in the balance sheet at market value. The directors consider that it is not possible to establish with reasonable certainty the market value of the charity's investment in its subsidiary, without incurring disproportionate costs, which would not be beneficial to the charity.

Realised surpluses and deficits arising on disposals of investments determined by reference to the carrying value of the assets in the charity's balance sheet are included within Income and Expenditure for the year. Realised revaluation surpluses, representing the difference between historical cost and the carrying value of the assets, are reclassified by way of a transfer to general reserves in the year in which the disposal occurs.

(l) Government grants

Grants that compensate the company for expenses incurred are recognised through the income statement on a systematic basis in the periods in which the expenses are recognised.

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31st December 2021

	2021 £	2020 £
3 DONATIONS		
<u>Unrestricted Donations</u>		
Donations from Masons, their Lodges and Chapters and Events	125,477	146,523
Gift Aid tax reclaimed	15,746	14,307
Donations to Hewlett Court	2,630	8,503
	<u>143,853</u>	<u>169,333</u>
Restricted donations	<u>-</u>	<u>12,039</u>
4 INCOME FROM CHARITABLE ACTIVITIES		
<u>Trading activity - Hewlett Court</u>		
Income from residents	561,721	595,614
Government grants	4,230	18,876
Sundry income	9,170	9,549
	<u>575,121</u>	<u>624,039</u>
5 INVESTMENT INCOME		
	£	£
Income from investments	62,436	58,242
Bank and Deposit interest	146	226
	<u>62,582</u>	<u>58,468</u>
Of the £62,582 received in 2021 (2020: £58,468) £Nil was restricted funds (2020: £Nil) and £62,582 (2020: £58,468) unrestricted funds.		
6 DIRECT CHARITABLE EXPENDITURE		
<u>Grants to individuals</u>	£	£
Masonic Charity Foundation	-	1,275
Other grants including Christmas and birthday gifts	34,644	47,498
Holidays paid for beneficiaries	20,109	18,238
Comforts fund	2,535	4,284
	<u>57,288</u>	<u>71,295</u>
Restricted Fund	<u>1,500</u>	<u>7,050</u>

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2021

	2021	2020
	£	£
6 DIRECT CHARITABLE EXPENDITURE (Continued)		
Grant making committee grants	<u>34,336</u>	<u>32,834</u>
Other donations		
Masonic	5,000	-
Non-Masonic	<u>3,950</u>	<u>15,000</u>
	<u>8,950</u>	<u>15,000</u>
Trading activity - Hewlett Court:-		
Salaries, wages and related costs	317,322	325,026
Food and kitchen consumables	58,312	72,609
Repairs and renewals	37,809	40,098
Other property costs including heat, light, rates, water and insurance	75,293	76,241
Depreciation of tangible fixed assets	22,562	27,446
Loss on disposal of tangible fixed assets	916	19,069
Medication administration	4,030	5,156
Other expenses	<u>48,464</u>	<u>38,453</u>
	<u>564,708</u>	<u>604,098</u>

7 MANAGEMENT AND ADMINISTRATION OF THE CHARITY

	Grant administration	Cost of raising voluntary income	Property expenses	Total costs
2021	£	£	£	£
Salaries, wages and related costs	15,500	6,500	-	22,000
Insurance	-	-	7,008	7,008
Rates and water rates	-	-	3,732	3,732
Other expenses	1,227	2,523	214	3,964
Depreciation	-	-	7,818	7,818
Governance costs (see note 8)	20,191	20,190	-	40,381
Support costs (see note 8)	<u>10,920</u>	<u>10,919</u>	<u>-</u>	<u>21,839</u>
	<u>47,838</u>	<u>40,132</u>	<u>18,772</u>	<u>106,742</u>
2020	£	£	£	£
Salaries, wages and related costs	15,500	6,500	-	22,000
Insurance	-	-	10,064	10,064
Rates and water rates	-	-	4,147	4,147
Other expenses	3,395	4,260	3,170	10,825
Depreciation	-	-	7,818	7,818
Governance costs (see note 8)	18,997	18,997	-	37,994
Support costs (see note 8)	<u>9,670</u>	<u>9,670</u>	<u>-</u>	<u>19,340</u>
	<u>47,562</u>	<u>39,427</u>	<u>25,199</u>	<u>112,188</u>

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTSfor the year ended 31st December 2021**8 ANALYSIS OF GOVERNANCE AND SUPPORT COSTS**

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between Grant Administration and Costs of Raising Voluntary Income (see note 7) in the year.

	General support	Governance function	Total	
2021	£	£	£	
Salaries, wages and related costs	14,501	14,502	29,003	Estimate of time
Auditors remuneration	-	12,040	12,040	Governance
Auditors remuneration - other services	-	3,800	3,800	Governance
General office	7,338	7,338	14,676	Estimate of time
Committee expenses	-	-	-	Governance
Bank charges	-	2,701	2,701	Governance
	<u>21,839</u>	<u>40,381</u>	<u>62,220</u>	
2020	£	£	£	
Salaries, wages and related costs	15,973	15,973	31,946	Estimate of time
Auditors remuneration	-	11,860	11,860	Governance
Auditors remuneration - other services	-	3,740	3,740	Governance
General office	3,367	3,367	6,734	Estimate of time
Committee expenses	-	220	220	Governance
Bank charges	-	2,834	2,834	Governance
	<u>19,340</u>	<u>37,994</u>	<u>57,334</u>	

9 OTHER EXPENDITURE

Prior year accounts included a £900,000 balance due to the charity from the sale of car park land. Hitherto this has not been forthcoming and a provision has this year been recognised against the balance as we have no guarantees that the sum will be received.

10 PROFIT ON DISPOSAL OF INVESTMENTS

	£	£
Proceeds	422,736	756,864
Less: Cost	<u>261,134</u>	<u>659,661</u>
Gains (losses) over historical cost	161,602	97,203
Less: Revaluation gains (losses) realised	<u>135,985</u>	<u>153,522</u>
Profits (Losses) over book value	<u>25,617</u>	<u>(56,319)</u>

11 NET INCOME / (DEFICIT) FOR THE YEAR

	£	£
Net Income/(Deficit) for the year is stated after charging:		
Depreciation of tangible fixed assets	30,380	35,264
Loss on disposal of tangible fixed assets	916	19,069
Auditors remuneration	12,040	11,860
Auditors remuneration - non-audit services	<u>3,800</u>	<u>3,740</u>

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2021**12 TANGIBLE FIXED ASSETS**

	Freehold Land and Buildings £	Leasehold Improvements £	Furniture, Plant and Equipment £	Total £
Cost or valuation				
As at 1st January 2021	3,600,000	1,141,260	370,260	5,111,520
Additions	45,670		11,271	56,941
Disposals	-	-	(4,877)	(4,877)
As at 31st December 2021	<u>3,645,670</u>	<u>1,141,260</u>	<u>376,654</u>	<u>5,163,584</u>
Depreciation				
As at 1st January 2021	-	15,511	194,348	209,859
Charge for the year	-	7,818	22,562	30,380
Eliminated on disposal			(3,961)	(3,961)
As at 31st December 2021	<u>-</u>	<u>23,329</u>	<u>212,949</u>	<u>236,278</u>
Net Book Value				
As at 31st December 2021	<u>3,645,670</u>	<u>1,117,931</u>	<u>163,705</u>	<u>4,927,306</u>
As at 31st December 2020	<u>3,600,000</u>	<u>1,125,749</u>	<u>175,912</u>	<u>4,901,661</u>

During the year ended 31st December 2015 the Charity granted leases for 999 years for Manchester Hall. At the same time the Charity was granted an underlease back for the third floor of Manchester Hall for a period of 150 years at a peppercorn rent. The Charity has refurbished the third floor and the associated costs have been recognised as leasehold improvements.

Land and buildings and furniture, plant and equipment are used for direct charitable purposes as part of the operating activities of the Charity. Authorised capital expenditure at 31st December 2021 amounted to £Nil (2020 £108,000).

Freehold land and buildings were valued in October 2020 to be £3,600,000 by an independent valuer, AV Surveyors and Valuers.

If freehold land and buildings had not been revalued they would have been included at the following historical cost:

	2021 £	2020 £
Cost	<u>2,272,987</u>	<u>2,227,317</u>

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTSfor the year ended 31st December 2021**13 INVESTMENTS**

<u>CHARITY</u>	Freehold Land £	Holdings in Masonic Hall Companies £	Listed Securities £	Total £
Cost or valuation				
As at 1st January 2021	10,000	20	2,722,262	2,732,282
Investments purchased in year	-	-	387,598	387,598
Investments sold in year	-	-	(397,119)	(397,119)
Increase/(decrease) in market value	-	-	248,418	248,418
As at 31st December 2021	<u>10,000</u>	<u>20</u>	<u>2,961,159</u>	<u>2,971,179</u>
Historical cost as at 31st December 2021	<u>10,000</u>	<u>20</u>	<u>2,354,923</u>	<u>2,364,943</u>

Holdings in Masonic Hall Companies at cost:

	2021 £	2020 £
Blackburn Masonic Hall Company Limited	<u>20</u>	<u>20</u>

The shareholding in Blackburn Masonic Hall Company Limited represents 0.1% of the issued share capital of that company.

14 DEBTORS Amounts falling due within one year

	2021 £	2020 £
Sundry debtors	156,767	151,723
Prepayments and accrued income	<u>4,820</u>	<u>8,605</u>
	<u>161,587</u>	<u>160,328</u>

DEBTORS Amounts falling due after one year

	2021 £	2020 £
Sundry debtors	-	900,000
	<u>-</u>	<u>900,000</u>
Total debtors	<u>161,587</u>	<u>1,060,328</u>

Sundry debtors include £95,574 (2020: £95,574) relating to monies held in an Escrow account for the purpose of carrying out refurbishment works to the third floor of Manchester Hall for which the Charity has been granted a 150 year underlease.

15 CREDITORS: Amounts falling due within one year

	2021 £	2020 £
Other taxes and social security costs	3,341	3,806
Sundry creditors	17,884	32,930
Accruals and deferred income	<u>58,671</u>	<u>109,563</u>
	<u>79,896</u>	<u>146,299</u>

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTSfor the year ended 31st December 2021**16 ACCUMULATED FUNDS**

The Charity is limited by guarantee and therefore does not have a share capital.

	Fund at 1st January 2021 £	Surplus / (Deficit) for the year £	Transfers between reserves £	Other recognised gains and losses £	Provision released on sale of investments £	Fund at 31st December 2021 £
Unrestricted						
General Reserve Charity	7,168,356	(903,483)	-	25,617	135,985	6,426,475
Revaluation Reserve	1,866,486	-	-	248,418	(135,985)	1,978,919
	9,034,842	(903,483)	-	274,035	-	8,405,394
Restricted						
General Reserve Charity	33,599	(1,500)	-	-	-	32,099
Total Funds	9,068,441	(904,983)	-	274,035	-	8,437,493

The balances on Revaluation Reserves represent unrealised gains on investments and freehold property.

Analysis of movements in restricted fund

	Fund at 1st January 2021 £	Income £	Expenditure £	Transfers between reserves £	Other recognised gains and losses £	Provision released on sale of investments £	Fund at 31st December 2021 £
Disaster Relief Fund	33,599	-	(1,500)	-	-	-	32,099

Description and purpose of the restricted funds

Disaster Relief Fund To support families and communities in the event of disasters

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

The net assets of the Restricted Funds were:

	£	£
Cash and deposits	32,099	33,599
	32,099	33,599

18 OPERATING LEASE COMMITMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	£	£
Within one year	4,850	4,850
Between one and five years	13,336	18,296
	18,186	23,146

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTSfor the year ended 31st December 2021**19 EMPLOYEES**

The average monthly head count for the Charity was 27 staff (2020: 26 staff) and the average number of full time equivalent employees (including casual and part time staff) during the year was as follows:-

	2021	2020
	Number	Number
Main charity	2	2
Hewlett Court	16	15
	<u>18</u>	<u>17</u>
Total remuneration during the year amounted to:	2021	2020
	£	£
Wages and salaries	340,237	350,884
Social Security Costs	14,554	14,554
Pension costs	13,534	13,534
	<u>368,325</u>	<u>378,972</u>
Allocation:		
Direct charitable expenditure -		
Trading activity - Hewlett Court	317,322	325,026
Grant administration	15,500	15,500
Cost of raising voluntary income	6,500	6,500
Governance and support (see note 8)	29,003	31,946
	<u>368,325</u>	<u>378,972</u>

No employee was paid at a rate of £60,000 per annum or more. No expenses were received by the Directors/Trustees.

One of the Directors/Trustees has been paid remuneration from an employment with the Charity. Remuneration of £34,050 (2020: £36,121) and pension contributions of £3,281 (2020: £1,858) were paid to J Ward in accordance with an employment contract and related to duties as an employee of the charity rather than as a Director/Trustee.

LIST OF DONATIONS GIVEN: -

In the year ended 31st December 2021

PGM DISCRETIONARY FUND

Police Treatment Centre, Harrogate	£3,950
------------------------------------	--------

OTHER DONATIONS

Mark 2021 Festival	<u>£5,000</u>
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TOTAL OTHER DONATIONS IN 2021	<u>£8,950</u>
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GRANT MAKING COMMITTEE GRANTS

Church & Oswaldtwistle Cricket Club To Install Assisted Bathroom Facility	£1,800
---	---------------

Rochdale Soup Kitchen To cover the cost of hiring a cherry picker	£380
---	-------------

Teddies for Loving Care To purchase teddies for distribution in local hospitals	£684
---	-------------

Teddies for Loving Care To purchase teddies for distribution in local hospitals	£456
---	-------------

The Big Fandango To purchase two sewing machines	£1,248
--	---------------

Prevention of Breast Cancer To cover the costs of producing videos	£2,200
--	---------------

Elms Bank School Specialist seating in garden	£2,688
---	---------------

People First Bury Purchase of Ukulele	£1,583
---	---------------

Greater Manchester Magistrates Association Knife Crime Project Support	£2,000
--	---------------

Teddies for Loving Care To purchase teddies for distribution in local hospitals	£1,300
---	---------------

Teddies for Loving Care To purchase teddies for distribution in local hospitals	£912
---	-------------

AAWAZ To provide five laptops	£2,000
---	---------------

Tall Ships Youth Trust To fund ten disadvantaged young people	£3,000
---	---------------

9th Heywood Scout Group	£2,868
To purchase acoustic panelling	
Teddies for Loving Care	£912
To purchase teddies for distribution in local hospitals	
Spring Hill Hospice	£2,175
To purchase Manikin	
Saddleworth Rangers	£500
To cover the cost of training tops	
Jolly Josh	£3,498
To purchase Magic Carpet Interaction Projection System	
Outreach Community & Residential Services	£1,000
To purchase café equipment	
Rossendale & Pendle Mountain Rescue	£1,000
To purchase stretcher	
Teddies for Loving Care	£684
To purchase teddies for distribution in local hospitals	
Teddies for Loving Care	£1,140
To purchase teddies for distribution in local hospitals	
Teddies for Loving Care	£232
To purchase teddies for distribution in local hospitals	
Amy & Friends	<u>£76</u>
Application for a Sensory Chair	
TOTAL GRANT MAKING COMMITTEE GRANTS 2021	<u>£34,336</u>

National Masonic Charities – Statistics 2021

Masonic Charitable Foundation approved grants to the value of £483,585:

Independent living loan	£31,841
Children, young people, and education	£66,278
Health, care, and wellbeing	£61,061
Daily living costs	£324,405

Non-Masonic Grants

Hospices - £12,540 for nine Hospices

£1,000	Bolton Hospice
£1,375	Bury Hospice
£1,565	Dr Kershaw's Hospice
£1,470	East Lancashire Hospice
£1,470	Pendleside Hospice
£1,000	Rossendale Hospice
£1,750	Springhill Hospice (Rochdale)
£1,845	St Ann's Hospice (Little Hulton)
£1,065	Willow Wood Hospice

Other Non-Masonic Grants - £227,304

£3,498	Jolly Josh
£15,000	Talbot House
£25,307	Child Action Northwest
£13,650	Moodswings
£500	Manchester Central Food bank
£1,000	Rochdale Food bank
£1,700	Salford Food bank
£250	Yad Veachisomoch L'Chaim
£67,680	Anne Frank Trust UK
£59,919	Fortalice Limited
£38,800	Drake Music

Accounts

THE EAST LANCASHIRE MASONIC CHARITY

(A company limited by guarantee)

Company Number: 79735

Registered in England

Registered Charity Number: 225151

DIRECTORS ANNUAL REPORT

&

FINANCIAL STATEMENTS

For the year ended 31st December 2020



**Hewlett Court
Newcombe Road
Ramsbottom
Bury
BL0 9XJ**

CONTENTS

Introduction	Page 3
Reference and Administrative Details	Page 4
Structure, Governance and Management	Page 6
Objectives and Activities	Page 7
Activities of the Year	Page 8
Future Plans	Page 18
Financial Review and Results for the Year	Page 19
Statement of Trustees Responsibilities	Page 22
Audit Report	Page 23
Statement of Financial Activities	Page 27
Balance Sheet	Page 28
Notes to the Financial Statements	Page 29
List of Donations Given	Page 39
National Masonic Charities - Statistics 2020	Page 41

INTRODUCTION FROM OUR PRESIDENT – Sir David Trippier, RD, JP, DL

As I write this report, we are 12 months into a global pandemic that has gripped the nation and resulted in tens of thousands of deaths in the UK alone. In recent times there has never been such a great need for charitable support. Every day we hear the tragedy of those affected by mental health issues, homelessness, financial (and food/clothing needs), domestic violence. Early in the pandemic so many organisations were crying out for help with personal protective equipment, and many charities suffered the effects of reduced income during a time of greater need for their services.

Meetings at Lodges and Chapters ground to a halt, but the steps brethren have taken to keep in touch have been astonishing, and behind the scenes the work of our great charity, the Masonic Charitable Foundation (MCF), our Province's Disaster Relief Fund and our own East Lancashire Masonic Charity has continued unabated. To January 2021 the MCF has supported 607 charities and good causes with a total of £3.2M - just on the above mentioned Covid-19 related issues, and we have added tremendously to that support locally.

Building work at Hewlett Court had been interrupted by Covid several times but now, as the 'finished product' nears completion, we truly can refer to Hewlett Court as the jewel in the Crown of our Province. I am nothing but astounded by the work that Julie Ward, Beverley Schofield and their teams have put in throughout the pandemic, keeping our residents happy, entertained, and above all safe, during a difficult and stressful period.

My gratitude extends to all of you reading this, whether you work within the Charity, or make a regular donation to it, enabling the Charity to meet its financial and other obligations for those it serves.

I know that we will all pull together as we emerge from Covid -times; giving assistance, aid, support, and comfort, wherever it is needed. In 2021 the Province's 5-year Festival period of fundraising for the MCF will be launched. Our brethren's focus will of course be the Festival but be assured that in the background the ELMC will continue its work and be totally supportive as attention is turned towards the MCF.

Rt. Worshipful Brother Sir David Trippier
President

REFERENCE AND ADMINISTRATIVE DETAILS

The **East Lancashire Masonic Charity (ELMC)** is a Registered Charity (Registered Number 225151) constituted as a company limited by guarantee (Company Number 79735). It is the principal charity for Freemasons in the Masonic Province of East Lancashire.

BOARD OF DIRECTORS/TRUSTEES - * Non-Executive

President	Sir David Trippier *	
Deputy President	John R Farrington *	
Chairman	Chad A Northcott	
Hon. Secretary	Philip J Price	
Hon. Treasurer	David Cowen	
	Stephen Clark	<i>(Deceased 01.03.2021)</i>
	Robert Findlay	<i>(Appointed 28.04.2021)</i>
	David Hudson	
	David Lightbown	
	Robert SC Mitchell *	
	Stephen A Thomson	
	Derek N Thornhill *	
	William R Waite *	
	Julie Ward*	

REGISTERED OFFICE:

Hewlett Court
Newcombe Road
Ramsbottom
Bury
BL0 9XJ

AUDITORS:

Percy Westhead & Company
Chartered Accountants and Statutory Auditors
Greg's Buildings
1 Booth Street
Manchester M2 4AD

BANKERS:

National Westminster Bank plc
11 Spring Gardens
Manchester M60 2DB

INVESTMENT ADVISORS:

W H Ireland Ltd
One New Bailey
4 Stanley Street
Salford, M3 5JL

SOLICITORS:

DWF Solicitors
Scott Place
2 Hardman Street
Manchester M3 3AA

MANAGEMENT:

Director of Operations: Mrs Julie Ward

Manager of Hewlett Court: Mrs Beverley Schofield

ADMINISTRATION:

Administrative Officer: Mrs Karen Hall

CONTACT:

Principal address: Hewlett Court
Newcombe Road
Ramsbottom
Bury
BL0 9XJ
Tel: 01204 886552
Email: elmc@eastlancsmasons.org.uk
Website: www.elmc.co.uk

STRUCTURE, GOVERNANCE AND MANAGEMENT

The ELMC was incorporated on the 13th January 1904. The Provincial Grand Master of the Masonic Province of East Lancashire is a non-Executive Director and the President of the Charity. The Deputy Provincial Grand Master is also a non-Executive Director and the Deputy President. The business and affairs of the Charity are directed by the Board of Directors/Trustees in accordance with the Articles of Association and managed on a day-to-day basis by the Operations Director, Julie Ward, the Manager of Hewlett Court, Beverley Schofield, and part-time Administrative Officer, Karen Hall.

Voting Members, known as Representative Members, are appointed by each Lodge and Chapter of the Masonic Province of East Lancashire. Any Brother, his family or friend may become an individual member of the ELMC at the discretion of the Board through a personal gift of at least £60 per annum. These “Friends” are entitled, should they wish, to attend the Annual General Meeting and to receive a copy of the Annual Report, but are not entitled to cast a vote at the AGM.

THE BOARD OF DIRECTORS/TRUSTEES

The Board of the ELMC comprises:

The President who shall act in a non-Executive capacity
The Deputy President who shall act in a non-Executive capacity
The Chairman of the Charity
The Secretary of the Charity
The Treasurer of the Charity
The Chairman of the Benevolence Committee
The Chairman of the Grants Committee
The Chairman of the Hewlett Court Advisory Committee
The Provincial Grand Almoner
The Provincial Grand Charity Steward
Three non-Executive Directors - including the Chairman of the Museum Committee, with an option for a total of up to five non-Executive Directors.

The President, the Deputy President, the Provincial Grand Almoner and the Provincial Grand Charity Steward are all ex-officio Members of the Board, other Members are elected at each Annual General Meeting.

Induction and Training of Members of the Board:

Upon appointment or election to the Board new Members receive the following:

1. Information explaining the extent of the involvement required
2. A copy of the Memorandum and Articles of Association of the Company
3. Copies of the most recent Annual Report and Accounts/Statement of Trustees' responsibilities
4. An explanation of membership of the Board
5. Copy of the Charity Commissioners Guide to the responsibilities of a Charity Trustee
6. Copies of the minutes of previous meetings of the Board

The Board appoints Sub-Committees, which are approved at the Annual General Meeting each year, to consider and make recommendations to it for the management of the Charity. The appointed Sub-Committees are:

The Committee of Benevolence consists of a representative of each of the Areas in the Masonic Province of East Lancashire together with other members nominated by the President or the Board. The role of the committee is to determine the provision of charitable assistance to needy Freemasons, their widows or other dependent relatives. The Committee of Benevolence operates two Sub-Committees' – the Comforts Fund Committee and Young People's Committee. Much of the work of the Benevolence Committee is co-ordinated with the Freemasons' Grand Charity in London to whom petitions are submitted for consideration.

Hewlett Court Advisory Committee whose responsibility is to offer professional support and guidance to the Director of Operations and Manager.

The Grants Committee supports non-Masonic charities and other good causes that are proposed by Lodges and Districts within the Province of East Lancashire. It encourages the active involvement of Freemasons within their local communities.

The Fund-Raising Committee has a responsibility to oversee a clear Marketing, Communication and Fund-Raising strategy across the Province.

The Investment Sub-Committee. The investment policy is to maximise the long-term return on the Charity's Investment funds, subject to the risks normally associated with a balanced approach to portfolio management. The Charity does not restrict itself to any particular category of investment, and the performance of the funds is measured against appropriate benchmark indices. The sub-committee monitors the Charity's investments at regular meetings with advice taken from W H Ireland Ltd, its Stockbroker.

OBJECTIVES AND ACTIVITIES

The Charity is the central vehicle for the delivery of Masonic charity and care on behalf of Freemasons in East Lancashire. It augments the charitable work of Freemasons in their Lodges and Districts by supporting those in need within the wider Masonic "family", eligible projects which benefit local communities and other good causes.

The specific objectives for which the Charity is established are:

1. The relief of poverty by the provision help and assistance to needy Freemasons, or their widows or any other of their dependent relatives, living predominantly but not exclusively in East Lancashire.
2. The education of children of needy or deceased Masons.
3. To make grants in cash or kind for the purpose of relieving the immediate and pressing needs of Freemasons or their families who live predominantly but not exclusively in East Lancashire.
4. To provide help and assistance to other charitable and good causes for the general benefit of the public or communities situated predominately but not exclusively in the East Lancashire area.

The Trustees confirm that they have complied with the duty in section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission on public benefit.

ACTIVITIES OF THE YEAR

The core activity of this Charity, since its inception over one hundred years ago, has been to support and care for the less fortunate within our Masonic and the extended community. In 2020 the number of beneficiaries supported by the Committee of Benevolence and the Welfare Office was 715. In addition to the time freely given by Almoners, Provincial Welfare Officers, Charity Stewards and many other committed Freemasons, the financial value of the grants and support to East Lancashire beneficiaries in this financial year consisted of £22,889 from the ELMC and a further £346,086 (supporting 154 Freemasons and dependents) from the Masonic Charitable Foundation. This included help with living costs, health and well-being, and supporting the education of children and young people).

The ELMC Grants Committee is now well established and is giving financial support to projects, often in which Freemasons are actively involved, bringing benefits which improve the quality of life in local communities. It continues to make grants to local charities and good causes where comparatively small contributions make a considerable difference. In 2020 the Fund received 40 applications (in 2019 – 71 applications were received) and approved grants to 24 organisations (in 2019 – 54 were approved) totalling £32,834 (2019 - £61,264). The impact of these donations is very important to us – Freemasonry in action. Other ELMC donations include £15,000 (non-Masonic Grants).

The ELMC Fund Raising Committee has worked closely with the Provincial Charity Stewards Committee and other ELMC Officers to develop fund-raising activities and encourage regular donations to us by Freemasons and their Lodges and Chapters.

Hewlett Court, the sheltered accommodation owned and operated by the Charity, continues to provide a happy and nurturing environment for its residents, with a capacity of a maximum of 44 residential places. This will increase with major improvements to the facility having been undertaken during 2019, 2020 and completion anticipated during 2021.

Julie Ward, Operations Director for the ELMC and Hewlett Court, continues with the management of the day-to-day activity of the Charity from her base at Hewlett Court. The greatest challenge of 2020 has been ensuring the safety and well-being of our residents and staff during the pandemic, which the team met with great skill and success during a very difficult and ongoing period.

During the year the membership of the Board and its various committees has been considered and the governance of the constituent parts of the Charity has been kept under review. As reported in previous years we continue to monitor the governance of the Charity and risk management at all levels of the operation. This annual report provides more detail on the activities of the individual components of the charity.

To keep updated on all ELMC activities, please visit our web resources:

www.elmc.co.uk

twitter.com/e_l_m_c

facebook.com/eastlancashiremasoniccharity

Hewlett Court (@hewlettcourt) • Instagram photos and videos

THE COMMITTEE OF BENEVOLENCE

David Lightbown	Chairman	
Philip J Price	ELMC Hon. Secretary	
David Hudson	Provincial Grand Almoner	
Steve Clark	Provincial Grand Charity Steward	<i>(Deceased 01.03.2021)</i>
Charles B Ward	Chairman, Comforts Fund Committee	<i>(Deceased 06.02.2021)</i>
Julie Ward	ELMC Director of Operations	

AREA REPRESENTATIVES

Alston Hall	Eastern Area
Michael Bluer	Western Area
Brian Reynolds	Southern Area
Alan Fielder	Northern Area
Alan Potts	Salford Area
Elliott Moss	Manchester Area

The Committee of Benevolence (COB) meets on a monthly basis throughout the year to consider cases, for either financial assistance or other forms of support. Whilst financial assistance is the main form of support other factors are taken into account when considering each application.

Assistance is also considered for home repairs or household appliances and any special needs equipment to help improve the quality of life, with each case being considered on its merit.

The majority of applications receive appraisal by the Masonic Charitable Foundation with petitions brought to them by the Provincial Welfare Officers (PWO), Almoners or other concerned Brethren on behalf of Freemasons, their family and dependants who are considered to be in need, these are also reviewed by the committee of Benevolence, who consider if further support is necessary to meet the current ELMC guidelines.

In the last year the MCF has given financial support to 154 beneficiaries within the Province of East Lancashire totalling £346,086, with additional financial support of £22,889 being provided by the ELMC, this being dispersed via the Committee of Benevolence, the Comforts Fund and the Young Peoples Committee.

The total number of beneficiaries of ELMC 2020 [at year end] being 715, comprising 80 widows, 19 brethren, 16 Married Couples, 2 Spinsters, 1 Bachelor, 55 Young People, 32 Residents of Hewlett Court, and 510 Widows of Closed Lodges.

During 2020 there were 20 new petitions for financial support, 47 cases were reviewed and 3 were made a new beneficiary of the Charity. In addition to which a number of the young beneficiaries have received financial assistance for educational purposes and equipment.

Although the Committee of Benevolence meets on a monthly basis to consider petitions, we also aim to react as quickly as possible to any request for immediate assistance when required, with each case being considered on its merit. The Chairman works closely with both the Provincial Grand Almoner and Provincial Grand Charity Steward, with such emergency cases being ratified at the next COB meeting.

I would like to offer my sincere thanks to all members of the Committee of Benevolence, the Provincial Welfare Officers, Julie Ward and Karen Hall for all their hard work and support during the last twelve months.

David Lightbown
Chairman of the Committee of Benevolence

COMFORTS FUND COMMITTEE

Charles B Ward	Chairman	<i>(Deceased 06.02.2021)</i>
David Lightbown	Vice Chairman	
Dennis Gilmore		
David Platt		
Mahtarr Samba		

The ELMC Comforts Fund Committee provides a traditional programme of events for the Beneficiaries of the Charity in the form of a Spring Party dinner, a seven-night Annual Holiday and an Autumn Outing, usually organised during September.

The **Spring Party** was due to take place on Tuesday 7th April 2020 at Stanley House, Audenshaw Masonic Hall. The invitations had been distributed to the Beneficiaries and to the Officers of the Charity. The event would generally accommodate over one hundred guests for an evening of dinner and entertainment. Sadly, due to the escalating situation with the Coronavirus pandemic the Spring Party was postponed which, at the time, was the sensible and responsible thing to do in the circumstances.

The **Annual Holiday** had been arranged for Monday 25th May to Monday 1st June 2020. The Committee usually takes between fifty to sixty Beneficiaries to the Clifton Park Hotel at St Anne's. Unfortunately, following the Government guidelines it was necessary for the holiday to be cancelled. The Chairman, WBro Charles Ward, kept in touch with many of the Beneficiaries who had been advised to shield and were feeling very isolated and disheartened.

As the Government lifted the lockdown rules, the Committee began to make plans for an Annual Holiday later in the year. Charles contacted the Beneficiaries to assess the interest in attending a holiday during the first week in October. All were very keen to take part in the event and plans were put into place.

The Beneficiaries would usually meet up at Hewlett Court for a light lunch prior to departure for St Anne's and transport is provided by coach. However, this would not be possible, and all guests were asked to make their own way to the Clifton Park Hotel. The Hotel had all provisions in place to accommodate Government guidelines and on arrival everyone formed 'bubbles' of six for the seven nights stay.

The feedback received during the week was that everyone had been looking forward to the holiday so much. Many had found it very difficult during lockdown from March to August, and to have had the opportunity of this break was wonderful. Charles was told that if all had to endure another lockdown, then they now felt they could cope having had such a superb time. The holiday was described as – the Best one ever!

Letter of thanks received:

Thank you so much for inviting me to join you at the Clifton Park Hotel.

I really enjoyed my stay. It was so good to meet up with friends after shielding for weeks and you worked so hard to make us welcome, everything went perfectly.

Thank you again and best wishes
Marie

Due to the numbers that would generally attend the **Autumn Outing**, anything between forty-five and fifty, this event did not go ahead for 2020.

Julie Ward, Director of Operations for
Charles Ward, Chairman to 6th February 2021

In Memoriam.

Charles Ward, beloved husband of Julie Ward, was sadly called for greater service in February 2021. This is a great loss for the Charity, the beneficiaries, the residents of Hewlett Court and all those who knew him, worked with him and loved him. He put so much of himself into the work of the Benevolence Committee, the Comforts Fund, the Young People's Committee and activities and functions at Hewlett Court. He would have been so pleased to see that work and enjoyment continuing and he will be fondly remembered by the Charity for many, many years.

THE YOUNG PEOPLE'S COMMITTEE

Roger Tinker	Chairman
Paul Doran	
Gary O'Neill	
Raymond P Evans	
Christopher Creelman	
Howard Aldersen-Perkins	
Edward Smethurst	
Karen Hall	
Julie Ward	ELMC Director of Operations

The past year has been one of cancellations. At the outset of the year, we had planned a number of events to take place during 2020:

Salle Angelo Fencing Club – an introduction to the sport of fencing and laser pistol shooting, two of the disciplines in the modern pentathlon.

The Water Ski Academy – an afternoon to enable the Young People to try out different water-based sports, skiing, wake boarding and fun activities on towed inflatables.

The Greatest Showman – A screening of the ever-popular film the “The Greatest Showman” at the Playhouse 2 theatre in Shaw. This event was also to be a fundraising event for the ELMC. The intent being to sell the additional seats (approx. 80) to cover the costs and provide funds. Harry Potter Studio Tour – a visit and tour round the sets at the Warner Bros. Studios where the Harry Potter films were created. The YPC had visited the studios in 2016 that had been well received by the Young People at that time.

As the pandemic unfolded in early 2020 the committee members decide to err on the side of caution and cancel all of our forthcoming events. With the good will of all of the organisations we were able to cancel all of the events without any costs being incurred.

To enable us to keep in touch with the beneficiaries in 2019 the YPC had created a Facebook page, WhatsApp Group and begun to issue a quarterly Newsletter reporting on events and items regarding the achievements and progress of our Young People. The Newsletter is available to read on the Young Peoples' Committee webpage on the ELMC website,

During 2020 these communication channels became very important in enabling us to ask our Young People how they were coping with the restrictions being placed upon them, and their families, dealing with “Home Schooling” and for some, how shielding to protect their own or a family member's health had impacted their lives.

The newsletter provided a forum where the current and former beneficiaries were able to relate how they had managed during lockdown giving accounts how their studies had been impacted, achievements and challenges they had faced.

Of the achievements most noteworthy were:

Emma graduated from Salford University and began her new career as a Staff Nurse immediately being deployed to Manchester Children's Hospital as an Aspirant Nurse, a new role created during the pandemic.

Charlotte H graduated with a 1st in Musical Theatre.

Bethany was awarded a distinction and is now studying Photography at Salford.

Megan gained 3 B's and is now at York reading Social Work with an ambition to move into fostering on completion of her studies.

Charlotte bravely overcame all of her health problems to gain GCSEs in Maths, English and English Lit. and will attend Sixth Form College studying Science and Animal Care with a view of becoming a Veterinary Nurse.

Jessica passed all of her GCSE's and has gone on to Sixth Form College.

Francesca gained a B in Psychology and Cs in Economics and Business Studies. She is now reading Law at Manchester Metropolitan.

Laurence and Cameron have both graduated from Huddersfield.

We congratulate all of the Young People on their achievements in 2020 which was an extraordinary year for all but especially so for all in education and at that point where their results could have a serious impact on their future career paths.

Roger Tinker
Chairman of the Young People's Committee

GRANT MAKING COMMITTEE

Chad Northcott	Chairman	
John R Farrington	Deputy President	
Brian J Carter		
Peter Faulkner		
David Lightbown		
David Dunn		
Rev David Halford		
Stephen Clark	Provincial Grand Charity Steward	(Deceased 01.03.2021)
David Hudson	Provincial Grand Almoner	
Gerry Russell	Communications Liaison Officer	
Karen Hall	Secretary	

The Grants Committee considered 40 applications for funding during 2020; 24 grants were approved totalling £32,834. This was decrease in applications over the previous year (when £61,264 was approved). Across the Province engagement with our local communities and exposure on social media and in the press was greatly reduced due to the pandemic and masonic Lodges not meeting, but we continue to actively encourage Districts, lodges and individuals to make greater use of the fund and to continue to improve public relations and connections. There was considerable additional work carried out across the Province though, with funding from the Masonic Charitable Foundation and the Province's Disaster Relief Fund supporting local organisations and charities with meal provision, PPE provision, addressing homelessness, supporting victims of domestic violence and helping those with mental health issues for example.

We receive several direct applications for funding from charities and good causes, most of which we refer to the Districts to seek their approval before proceeding. This gives the local team the opportunity to capitalise on the donation opportunity, market the impact Freemasonry is having in our communities, and, in many cases, offer hands on support too. From its launch in 2006 the Fund has approved non-masonic grants totalling more than £600K. This is addition to grants made directly by the Charity of several hundred thousand pounds.

The Grants Committee has continued to support the Teddies for Loving Care Initiative, providing teddies to help calm anxious children in A&E units, and Family Courts. They have also been used in hospices to maintain a link between children and their relative, who each have a bear.

The Committee has a stable and experienced membership who considers all applications for non-Masonic support and financial assistance, seeking sanction from the Board for any Grants it seeks to approve that are more than £5,000. The criteria used for approval of awards offer

wide latitude, sitting comfortably within the definitions of charitable causes as defined by the Charity Commission. We seek to support as many as possible and like projects which we can own, where there is active masonic involvement, or where there are items which we can purchase, label and be proud of.

A complete list of approved Grants is maintained and displayed on the ELMC website. Supported initiatives are regularly communicated on social media channels and well reported in the media, by both the Freemasons and the good causes and charities we support. We continue to audit the recipients of approved Grants to ensure our funds are utilised for the purpose they have been given, and to obtain further publicity, both for the good of Freemasonry and the Charity. We will be looking much more deeply at the positive impact our grants have in the future.

The role of the ELMC Grants Committee and its donations cannot be understated, for promoting both the Charity and the Province in our local areas. We aim to contribute to raising the profile of both Freemasonry and the ELMC, portraying a positive image, improving the understanding of Freemasonry, and attracting new members to the fraternity.

Chad Northcott
Chairman of the Grant Making Committee

HEWLETT COURT ADVISORY COMMITTEE

David Lightbown	Chairman
Ian Whitehead	Deputy Chairman
Julie Ward	Director of Operations
Dennis Heskett	Secretary
David Garnett	
Chris Wildman	Treasurer
Beverley Schofield	Manager

As reported at the 2020 AGM the former bedroom welfare facilities comprised of just a toilet and wash hand basin, which were felt to be inadequate by present day standards and with the benefit of timely and generous legacies to the home it was decided to proceed with upgrading the facilities with a project cost of £1.6m.

The work commenced during February 2019 and is to be completed in phased periods, the forecasted completion date was June 2020. However, due to the Covid pandemic the work has been seriously delayed and the project completion date has been put back to hopefully sometime during 2021.

The first phase of the works included the extension to the home and remodelling of the former warden's accommodation and was completed by September 2019 and enabled twelve of the residents to move into their new rooms. This was immediately followed by work on phases two and three which enabled a further fourteen residents to move into the new rooms, I am pleased to report from comments made from the residents that they have settled into their new environments and are enjoying the wonderful new facilities.

Phase four has now commenced and on completion of this phase will provide a further eight refurbished rooms, with the remainder of the work will be being completed over a further two smaller phases and on completion will increase the homes capacity to forty rooms instead of the former thirty-six.

It is hoped that on completion of the refurbishment project we will be able to hold a grand opening and garden party to commemorate the date.

The home being built some fifty years ago it is goes without saying that ongoing repairs and improvements are necessary to keep up with current standards, regulations and of course better facilities and comforts for the residents, to this end several issues have been identified and improvements will be ongoing when funds are available.

Looking at the age profile of the residents within the home we must be doing something right, they all seem to enjoy each other's company and are looked upon as one big family and cared for by the wonderful and dedicated staff employed at the home, whom I would like to add have been absolutely fantastic during the pandemic and have gone the extra mile to ensure the safety and well-being of the residents during these difficult times.

Finally, I would like to thank all the Districts who continue to support Hewlett Court by way of donations and practical support, which hopefully will continue in the future.

David Lightbown
Chairman of the Hewlett Court Advisory Committee

INVESTMENT COMMITTEE

John Scott	Chairman
Ian Connor	Secretary
David Cowen	ELMC Hon Treasurer
Derek Calrow	
David Rothburn	

The Investment Committee meets on a regular basis to review the portfolio of investments and aims to achieve a balance of capital appreciation and income return.

In the financial year, the value of our investments increased by 2.57% but, reflecting the impact of the coronavirus, the estimated annual income from the portfolio decreased by 8.74%. The net result was a total return which increased year on year by 4.84% after expenses which compares favourably with an increase of 1.95% in the total return from the MSCI WMA Private Investor Balanced Total Return Index against which the portfolio is measured and a decrease of 9.46% in the total return from the FTSE All Share Index over the same period.

John Scott
Chairman of the Investment Committee

CHARITY STEWARDS COMMITTEE

Bob Findlay	Chairman
Tony Stephenson	City Derby
Steven Thomson	City Sykes
Ian R MacNeill	Salford
David T Brown	Ashton and Mossley
Luke Griffiths	Audenshaw
Steve Graham	Oldham
John Taylor	Rochdale
Bob Findlay	Bolton and Farnworth
Chris Eccles	Bury
Malcolm Roe	East Ribble
Ray Evans	Burnley and Pendle

The District Charity Stewards throughout the Province continue to play a vital role within our Charitable Structure. Steve Clark introduced new processes for the reporting of Charitable giving to both Masonic and non-Masonic Charities and was particularly active during the Covid pandemic in inputting worthy charities for funding from the MCF from their Covid-19 community Fund. Sadly, Steve passed away in March 2021. I became Provincial Charity Steward in March 2021.

The District Charity Stewards offer a great deal of help and assistance to Brethren who are submitting grant applications to the Grant Making Committee. Anyone wishing to make an application will benefit from tapping into their expertise prior to making an application.

During the Covid pandemic District Charitable activity has organised many Covid-related appeals for equipping Schools and medical units with visors and other PPE, and assisting foodbanks either with people power or the supply of goods, to name but a few of many initiatives.

Bob Findlay
Chairman of the Charity Stewards Committee

FUNDRAISING COMMITTEE

Stephen Thomson	Chairman
Philip J Price	Deputy Chairman
Julie Ward	Director of Operations
Paul Sellers	Secretary
Nigel Johnson	
Steven Graham	
John Thornhill	
Dennis Schiff	
Tony Stephenson	
Rachel Cookson	

The function of The Fund-Raising Committee is to develop and carry out fundraising activities, for the benefit of ELMC within the Province of East Lancashire. It implements marketing, promotional, and educational activities to raise awareness of the charity to both the Masons of East Lancashire and the public at large.

The year 2020 was extremely problematic for all charities regarding fund-raising and ELMC was no exception. The COVID-19 pandemic called a halt to many of the planned events and as Lodges ceased to meet, conforming with Government and UGLE lockdowns, our otherwise regular income began to suffer.

ELMC income was reduced from £235,609 in 2019 to £169,333 in 2020.

Whilst this was a blow, it must be appreciated that many charities suffered a far greater drop in revenue than ELMC did.

The “Friends” of the East Lancashire Masonic Charity personal giving scheme that we had promoted heavily during 2019 helped to see us through the pandemic, indeed the number of “Friends” actually continued to rise during lockdown, and they currently bring in a revenue of over £50,000 per annum.

This particular source of income coupled with a considerable reserve that has been build up over the last five years has allowed ELMC to continue to fulfil all of its obligations to its beneficiaries and our local communities.

The committee kept itself busy during the pandemic by building an online shop and merchandising branded face coverings, as well as adopting zoom meetings as the preferred means of communication and establishing Just Giving pages for sponsored events.

Moving forward into 2021 it was hoped that fundraising events would be able to be reintroduced (always taking care to comply with Government restrictions). Plans were already underway for an outdoor Summer event and the delayed launch of the next Festival acquired a period of grace to help prepare ELMC for the anticipated lean period of income during the Festival itself.

During the course of the next few years The Fund-Raising Committee look forward to turning their attention to supporting the Festival on behalf of ELMC. Whilst this will, of course, detract from ELMC’s own fund-raising, it must be acknowledged that a very special and symbiotic relationship exists between The East Lancashire Masonic Charity and The Masonic Charity Foundation, and the results of the Festival will complement the work of ELMC for years to come.

Stephen Thomson
Chairman of the Fundraising Committee

FUTURE PLANS

The core activities of the Charity will continue to revolve around caring for our beneficiaries through the Committee of Benevolence and its Subcommittees - the Comforts Fund and the Young Peoples Committee. This support is offered in conjunction with funding assistance and other help we receive from the Masonic Charitable Foundation, the Province's Welfare Team, and its network of Almoners. This remains the most important area of our activity and will continue to be our priority in the year ahead.

The ELMC Fund Raising Committee is committed to encouraging donations to the Charity and during 2020, has helped to raise unrestricted income of £169,333 (£235,609 in 2019). This work will continue into 2021 and onwards to ensure the financial position of the Charity is secured (especially with a Festival on the horizon, which could impact our income) and provide a healthy platform to meet the demands of our core activities and provide for increased charitable giving. There is much scope to improve awareness of the ELMC and attract more 'Friends' to the Charity.

The Grants Committee will continue to receive applications, consider and make grants to Non-Masonic Charities. We will continue to actively encourage applications from the Brethren, Lodges and Districts, with the aims of supporting our local communities, raising, and maintaining a positive understanding of Freemasonry and assisting with recruitment. Our funds come from Freemasons so, when the Charity supports the Province, the benefits are mutual. We reviewed the Grant application and approval process during 2020 and are now focussing much more on the impact our giving has in our local communities, and even at an individual level.

The ongoing support of our 'Jewel in the Crown', the Hewlett Court facility, will continue to ensure that the excellent standard of facilities and service provided for the residents are maintained. We debated and investigated an ambitious refurbishment proposal in 2018 to ensure each resident has ensuite facilities and work, which began in 2019, continued during 2020 and is anticipated to be completed during 2021.

The ELMC will maintain its strong relationship with the Province. This is essential to maintain contact with beneficiaries, gain and support new beneficiaries and to promote the Charity itself, amongst our members and the wider community. This work will continue, although when the Province's MCF Festival is launched in 2021, the Charity will naturally also wish to support the fund-raising endeavours of the Province.

Communication and Marketing will continue to be at the fore during and there will be increased engagement with the Province, our local communities and our brethren and their families with face-to-face presentations, direct e-communications, greater use of social media and the website, and increased engagement externally with the charities and good causes which we support. There is an ongoing pandemic which we have negotiated carefully during 2020 and we are working at transitioning to the 'new' normal times during 2021.

FINANCIAL REVIEW AND RESULTS FOR THE YEAR

FINANCIAL RESULTS

The reports and accompanying financial statements reflect the reporting requirements 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 1st January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006, and the Company's Memorandum and Articles of Association.

The Charity's unrestricted total incoming resources was £860,615 in the year, compared with £1,111,948 in the previous year, a decrease of £251,333 whereas its costs decreased from £910,341 to £851,391 resulting in a surplus of £9,224 in the year compared with a surplus of £201,607 in 2019. Other gains and losses relate to movement in investments and an upward revaluation of Freehold land and buildings. Listed investments show net gains of £88,129 compared with net gains of £335,365 in the previous year and the upward revaluation of freehold property was £1,372,683. The Charity's total unrestricted net assets have therefore increased by £1,470,036 to £9.035 million.

It is the opinion of the Board that the Charity is in sound financial position and has sufficient assets and resources to enable it to continue to carry out its objectives as laid out on page 7.

THE CHARITIES INCOME

Legacy income, for which we are grateful for the generosity of our departed Brothers, decreased by £170,201 to £7,500. Grants from the Masonic Charity Foundation, for which the accounts include a matching expense, decreased by £11,195 to £1,275.

The legacies received during the year of £7,500 being:

P Garaghty	£500
D Conley	£2,000
P Westwood	£5,000

The total return from investments during the year was:

	2020	2019
	£	£
Investment income	58,242	63,248
Bank interest	226	3,350
Realised (losses) / gains on sale of investments	(56,319)	59,890
	2,149	126,488
Unrealised (losses) / gains on investments	144,448	275,475
	<u>146,597</u>	<u>401,963</u>

The value of the investment portfolio has increased by £47,704 following investment changes in the year and an increase in underlying values. Your Investment Committee continues to monitor the position very closely.

A list of all donations made during the year is shown on pages 39 to 40.

THE CHARITIES EXPENDITURE

Costs of the Charity are analysed in note 7. The decrease in costs of raising voluntary income is mainly due to merchandise costs in the previous year not being incurred again in 2020. Operating profit for Hewlett Court has increased from £38,288 in the previous year to £74,959, the depreciation charge has increased a little from £26,577 to £27,446 and as explained below there has been a loss on disposal of certain assets made redundant by the development works.

HEWLETT COURT

As mentioned earlier in the report, work continued on upgrading the facilities and extending the building. Various furniture, plant and equipment, not fully written down in the accounts, were replaced or scrapped as part of the upgrade resulting in an accounting loss on disposal.

	2020	2019
	£	£
Receipts from Residents, Staff and shop	624,039	600,475
Donations	8,503	8,646
	<u>632,542</u>	<u>609,121</u>
Less: Running costs	(557,583)	(570,833)
<u>Operating Profit/(Loss)</u>	<u>74,959</u>	<u>38,288</u>
Depreciation	(27,446)	(26,577)
Loss on disposal	(19,069)	-
Contribution ex ELMC	<u>28,444</u>	<u>11,711</u>

BALANCE SHEET

The total reserves of the Charity have increased by £1,475,025 to £9,068,441 at the end of the financial year. This increase is largely due to the revaluation of freehold land and buildings.

INVESTMENT POLICY AND PERFORMANCE

The present investment policy is to maximise the long-term total return of the Charity's investment funds, subject to the risks normally associated with a balanced portfolio management. The Charity does not restrict itself to any category investment. The performance of the portfolio is measured against an appropriate benchmark index, and, during the year, it has outperformed that benchmark. The Investment Sub-Committee monitors investments which are managed on a discretionary basis by WH Ireland Ltd.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charity's auditors are unaware, and each Director has taken all the steps that he ought to have taken as a Director in order to make himself aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

By Order of the Board

Philip J Price
Company Secretary

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for their annual report and for the preparation of financial statements for each financial year, which give a true and fair view of the incoming resources and the application of resources of Charity and the Group during the year, and of the state of affairs as at the end of the financial year. In preparing these financial statements, the Trustees are required to:

- ensure that the most suitable accounting policies are established and applied consistently
- make judgements and estimates which are reasonable and prudent
- state whether the applicable accounting standards and statement of recommended accounting practice have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation

The Trustees have overall responsibility for ensuring that the Charity has appropriate systems and controls, financial and otherwise. They are also responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and the Group and enable them to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the Charity and the Group for their proper application as required by charity law, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- the Charity is operating efficiently and effectively
- all assets are safeguarded against unauthorised use of disposition and are properly applied
- proper records are maintained, and financial information used within Charity, or for publication, is reliable
- the Charity complies with relevant laws and regulations

The Trustees are also responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website.

Internal controls over all forms of commitment and expenditure continue to be refined to improve efficiency. Processes are in place to ensure that performance is monitored and that appropriate management information is prepared and reviewed regularly by the Trustees.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- regular consideration by the Trustees of financial results, variances from budgets, non-financial performance indicators and benchmarking reviews
- delegation of day-to-day management authority and segregation of duties
- the Trustees are aware of the need for identification and management of risks, and to be satisfied that appropriate procedures are in place.

AUDIT REPORT

For the year ended 31st December 2020

Independent Auditor's Report to the Members and Trustees of The East Lancashire Masonic Charity

Opinion

We have audited the financial statements of The East Lancashire Masonic Charity for the year ended 31st December 2020 which comprise the statement of financial activities, the balance sheet and the related notes, 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, including Financial Reporting Standard 102: *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st December 2020, and of the incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with the United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis of 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 directors' 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 company'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 directors with respect to going concern are described in the relevant sections of this report.

AUDIT REPORT

For the year ended 31st December 2020

Independent Auditor's Report to the Members and Trustees of The East Lancashire Masonic Charity continued.....

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 auditor's report 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the directors' report) have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations necessary for our audit.

AUDIT REPORT

For the year ended 31st December 2020

Independent Auditor's Report to the Members and Trustees of The East Lancashire Masonic Charity continued.....

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement [set out on page 22] 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 they 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.

Auditor's responsibilities for the audit of the financial statements

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 an auditor's report 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:

We obtained an understanding of the legal and regulatory frameworks within which the company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 and the Charities Act 2011.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and liabilities. Our audit procedures to respond to these risks included enquiries of management, reviewing accounting estimates and provisions and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, as these may for example involve fraud or override of internal controls and we are not responsible for preventing non-compliance.

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]. This description forms part of our auditor's report.

AUDIT REPORT

For the year ended 31st December 2020

Independent Auditor's Report to the Members and Trustees of The East Lancashire Masonic Charity continued.....

Use of our report

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's 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's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Timothy A R Elston (Senior Statutory Auditor)
for and on behalf of Percy Westhead & Company
Chartered Accountants
and Statutory Auditors
Greg's Buildings
1 Booth Street
Manchester
M2 4AD

7th September 2021

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

(including an Income and Expenditure Account)

For the year ended 31st December 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
INCOME:					
Donations	3	169,333	12,039	181,372	235,609
Legacies		7,500	-	7,500	177,701
Income from charitable activities					
Grants from Masonic Charity Foundation		1,275	-	1,275	12,470
Trading activity - Hewlett Court	4	624,039	-	624,039	600,475
Investment income	5	58,468	-	58,468	66,598
Other income		-	-	-	19,095
Total income		<u>860,615</u>	<u>12,039</u>	<u>872,654</u>	<u>1,111,948</u>
EXPENDITURE:					
Costs of raising funds					
Costs of raising voluntary income	7	39,427	-	39,427	48,921
Investment management costs		15,976	-	15,976	15,662
Property expenses	7	<u>25,199</u>	<u>-</u>	<u>25,199</u>	<u>24,661</u>
		80,602	-	80,602	89,244
Expenditure on charitable activities					
Grants	6	71,295	7,050	78,345	103,400
Grant administration	7	47,562	-	47,562	48,023
Grant making committee grants	6	32,834	-	32,834	56,264
Other donations	6	15,000	-	15,000	19,000
Trading activity - Hewlett Court	6	604,098	-	604,098	597,410
Total expenditure		<u>851,391</u>	<u>7,050</u>	<u>858,441</u>	<u>913,341</u>
Net income		9,224	4,989	14,213	198,607
Transfers between funds		-	-	-	-
Other recognised gains and losses					
Gains on revaluation of investments	12	144,448	-	144,448	275,475
Gains on revaluation of fixed assets	11	1,372,683	-	1,372,683	-
Gains/(Losses) on disposal of investments	9	(56,319)	-	(56,319)	59,890
Net movement in funds		<u>1,470,036</u>	<u>4,989</u>	<u>1,475,025</u>	<u>533,972</u>
Reconciliation of funds					
Total funds brought forward at 1st January 2020		7,564,806	28,610	7,593,416	7,059,444
Total funds carried forward at 31st December 2020		<u>9,034,842</u>	<u>33,599</u>	<u>9,068,441</u>	<u>7,593,416</u>

All amounts relate to continuing activities. All recognised gains or losses are included in the Statement of Financial Activities.

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

BALANCE SHEETAs at 31st December 2020

	Note	2020 £	2019 £
FIXED ASSETS			
Tangible assets	11	4,901,661	3,025,303
Investments	12	2,732,282	2,684,578
		<u>7,633,943</u>	<u>5,709,881</u>
CURRENT ASSETS			
Debtors	13	1,060,328	1,041,322
Bank and other deposits		520,469	1,014,471
		<u>1,580,797</u>	<u>2,055,793</u>
LIABILITIES			
Amounts falling due within one year	14	146,299	172,258
NET CURRENT ASSETS		<u>1,434,498</u>	<u>1,883,535</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		9,068,441	7,593,416
NET ASSETS		<u><u>9,068,441</u></u>	<u><u>7,593,416</u></u>
FUNDS			
Unrestricted:			
Free reserves		7,168,356	4,102,771
Revaluation reserve		1,866,486	502,877
Designated funds		-	2,959,158
		<u>9,034,842</u>	<u>7,564,806</u>
Restricted funds			
Endowed capital		33,599	28,610
	15	<u><u>9,068,441</u></u>	<u><u>7,593,416</u></u>

The trustees have prepared accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

The financial statements on pages 27 to 38 were authorised for issue by the directors on 1st September 2021.

Signed on behalf of the directors by

Digitally signed by David Cowen
DN: cn=David Cowen, o, ou, email=david.cowen@gmail.com, c=GB
Date: 2021.10.01 12:26:50 +01'00'

D Cowen

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2020

1 COMPANIES ACT 2006

The Charity is not a trading company and the Profit and Loss Account formats permitted under the provisions of the Companies Act 2006 are not considered appropriate to report the transactions of the Charity.

The Directors have presented the Income and Expenditure Account as part of the Statement of Financial Activities in a format which they consider fully explains the transactions of the Charity.

2 ACCOUNTING POLICIES

(a) Basis of accounting

Subject to note 2(c), 2(j) and 2(k), these accounts are prepared under the historical cost convention and in accordance with 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 1st January 2015 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

(b) Cash flow statement

The Charity is exempt from the requirements to include a cash flow statement as part of its financial statements because it qualifies as small under the Companies Act 2006.

(c) Investment Income

Income from investments is recognised in the accounts at the date when it is received. This policy represents a departure from recommended accounting principles, which require income to be recognised in the accounts on an accruals basis. In the circumstances of this Charity, the directors consider it inappropriate to recognise this income until the date when it is due to be received. Other interest is accounted for on an accruals basis.

(d) Donations and grants

Donations and grants are recognised in the accounts at the date when these are received, as, in the opinion of the directors, it is not appropriate to recognise these at an earlier date. Grants and donations payable are recognised in the accounts at the date of authorisation.

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2020

2 ACCOUNTING POLICIES continued

(e) Legacies

Legacy income is recognised when the charity has entitlement to the funds which is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

(f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds arise from income which the donor has specified be solely used for particular areas of the Charity's work.

(g) Expenditure

Resources expended are recognised on an accruals basis and are allocated to the particular activity where the cost relates directly to that activity. Where costs cannot be directly attributed to specific headings, they have been allocated to activities on bases consistent with the use of the resources.

(h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 8.

(i) Pension contributions

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the statement of financial activities in the period to which they relate.

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2020

2 ACCOUNTING POLICIES continued

(j) Tangible fixed assets and depreciation

Fixed assets, with the exception of freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings are included at fair value and the aggregate surplus or deficit is transferred to the revaluation reserve. This is a change of accounting policy as previously freehold land and buildings were stated at cost. The change of accounting policy has resulted in the recognition of a £1,372,683 surplus on revaluation. No depreciation is provided on freehold land and buildings. The buildings are maintained to ensure that their value does not diminish over time and their realisable value, is in equivalent to the fair value. In these circumstances, the directors consider that any charge for depreciation would not be material and thus it is inappropriate to charge depreciation on these assets. No depreciation is provided on assets under construction whilst the works are incomplete.

Depreciation is provided on other tangible fixed assets in order to write off the cost of each asset over its expected useful life at the following rates and bases:

Furniture, plant and equipment	5% per annum straight line
	10% per annum straight line
	25% per annum straight line
Leasehold improvements	Over the term of the lease

(k) Investments

Listed investments are valued in the accounts at the mid-market price at the balance sheet date, including accrued interest where relevant. The surplus or deficiency arising from the valuation of investments is taken direct to the revaluation reserve. Unlisted investments are included at cost less provision for diminution in value. This policy represents a departure from recommended accounting principles, which require all investments to be included in the balance sheet at market value. The directors consider that it is not possible to establish with reasonable certainty the market value of the charity's investment in its subsidiary, without incurring disproportionate costs, which would not be beneficial to the charity.

Realised surpluses and deficits arising on disposals of investments determined by reference to the carrying value of the assets in the charity's balance sheet are included within Income and Expenditure for the year. Realised revaluation surpluses, representing the difference between historical cost and the carrying value of the assets, are reclassified by way of a transfer to general reserves in the year in which the disposal occurs.

(l) Government grants

Grants that compensate the company for expenses incurred are recognised through the income statement on a systematic basis in the periods in which the expenses are recognised.

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31st December 2020

	2020	2019
	£	£
3 DONATIONS		
<u>Unrestricted Donations</u>		
Donations from Masons, their Lodges and Chapters and Events	146,523	211,798
Gift Aid tax reclaimed	14,307	15,165
Donations to Hewlett Court	8,503	8,646
	<u>169,333</u>	<u>235,609</u>
Restricted donations	<u>12,039</u>	<u>-</u>
4 INCOME FROM CHARITABLE ACTIVITIES		
	£	£
<u>Trading activity - Hewlett Court</u>		
Income from residents	595,614	595,600
Government grants	18,876	-
Sundry income	9,549	4,875
	<u>624,039</u>	<u>600,475</u>
5 INVESTMENT INCOME		
	£	£
Income from investments	58,242	63,248
Bank and Deposit interest	226	3,350
	<u>58,468</u>	<u>66,598</u>
Of the £58,468 received in 2020 (2019: £66,598) £Nil was restricted funds (2019: £Nil) and £58,468 (2019: £66,598) unrestricted funds.		
6 DIRECT CHARITABLE EXPENDITURE		
<u>Grants to individuals</u>	£	£
Masonic Charity Foundation	1,275	12,470
Other grants including Christmas and birthday gifts	47,498	47,754
Holidays paid for beneficiaries	18,238	26,116
Comforts fund	4,284	14,060
	<u>71,295</u>	<u>100,400</u>
Restricted Fund	<u>7,050</u>	<u>3,000</u>

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2020

	2020	2019
	£	£
6 DIRECT CHARITABLE EXPENDITURE (Continued)		
Grant making committee grants	32,834	56,264
Other donations		
Masonic	-	5,000
Non-Masonic	15,000	14,000
	<u>15,000</u>	<u>19,000</u>
Trading activity - Hewlett Court:-		
Salaries, wages and related costs	325,026	305,979
Food and kitchen consumables	72,609	76,247
Repairs and renewals	40,098	57,193
Other property costs including heat, light, rates, water and insurance	76,241	80,219
Depreciation of tangible fixed assets	27,446	26,577
Loss on disposal of tangible fixed assets	19,069	-
Medication administration	5,156	4,536
Other expenses	38,453	46,659
	<u>604,098</u>	<u>597,410</u>

7 MANAGEMENT AND ADMINISTRATION OF THE CHARITY

	Grant administration	Cost of raising voluntary income	Property expenses	Total costs
2020	£	£	£	£
Salaries, wages and related costs	15,500	6,500	-	22,000
Insurance	-	-	10,064	10,064
Rates and water rates	-	-	4,147	4,147
Other expenses	3,395	4,260	3,170	10,825
Depreciation	-	-	7,818	7,818
Governance costs (see note 8)	18,997	18,997	-	37,994
Support costs (see note 8)	9,670	9,670	-	19,340
	<u>47,562</u>	<u>39,427</u>	<u>25,199</u>	<u>112,188</u>
2019	£	£	£	£
Salaries, wages and related costs	16,420	6,900	-	23,320
Insurance	913	913	11,170	12,996
Rates and water rates	-	-	2,648	2,648
Other expenses	2,978	13,398	3,150	19,526
Depreciation	-	-	7,693	7,693
Governance costs (see note 8)	18,473	18,472	-	36,945
Support costs (see note 8)	9,239	9,238	-	18,477
	<u>48,023</u>	<u>48,921</u>	<u>24,661</u>	<u>121,605</u>

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTSfor the year ended 31st December 2020**8 ANALYSIS OF GOVERNANCE AND SUPPORT COSTS**

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between Grant Administration and Costs of Raising Voluntary Income (see note 7) in the year.

	General support	Governance function	Total	
2020	£	£	£	
Salaries, wages and related costs	15,973	15,973	31,946	Estimate of time
Auditors remuneration	-	11,860	11,860	Governance
Auditors remuneration - other services	-	3,740	3,740	Governance
General office	3,367	3,367	6,734	Estimate of time
Committee expenses	-	220	220	Governance
Annual meeting	-	-	-	Governance
Bank charges	-	2,834	2,834	Governance
	<u>19,340</u>	<u>37,994</u>	<u>57,334</u>	
2019	£	£	£	
Salaries, wages and related costs	12,846	12,846	25,692	Estimate of time
Auditors remuneration	-	11,350	11,350	Governance
Auditors remuneration - other services	-	3,650	3,650	Governance
General office	5,631	5,630	11,261	Estimate of time
Committee expenses	-	195	195	Governance
Annual meeting	-	708	708	Governance
Bank charges	-	2,566	2,566	Governance
	<u>18,477</u>	<u>36,945</u>	<u>55,422</u>	

9 PROFIT ON DISPOSAL OF INVESTMENTS

	£	£
Proceeds	756,864	607,505
Less: Cost	<u>659,661</u>	<u>500,931</u>
Gains (losses) over historical cost	97,203	106,574
Less: Revaluation gains (losses) realised	<u>153,522</u>	<u>46,684</u>
Profits (Losses) over book value	<u>(56,319)</u>	<u>59,890</u>

10 NET INCOME / (DEFICIT) FOR THE YEAR

	£	£
Net Income/(Deficit) for the year is stated after charging:		
Depreciation of tangible fixed assets	35,264	34,270
Loss on disposal of tangible fixed assets	19,069	-
Auditors remuneration	11,860	11,350
Auditors remuneration - non-audit services	<u>3,740</u>	<u>3,650</u>

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2020**11 TANGIBLE FIXED ASSETS**

	Freehold Land and Buildings £	Leasehold Improvements £	Assets Under Construction £	Furniture, Plant and Equipment £	Total £
Cost or valuation					
As at 1st January 2020	732,462	1,123,197	1,003,289	584,223	3,443,171
Additions	-	18,063	491,566	48,379	558,008
Disposals	-	-	-	(262,342)	(262,342)
Transfers	1,494,855	-	(1,494,855)	-	-
Revaluation	1,372,683	-	-	-	1,372,683
As at 31st December 2020	<u>3,600,000</u>	<u>1,141,260</u>	<u>-</u>	<u>370,260</u>	<u>5,111,520</u>
Depreciation					
As at 1st January 2020	-	7,693	-	410,175	417,868
Charge for the year	-	7,818	-	27,446	35,264
Eliminated on disposal	-	-	-	(243,273)	(243,273)
As at 31st December 2020	<u>-</u>	<u>15,511</u>	<u>-</u>	<u>194,348</u>	<u>209,859</u>
Net Book Value					
As at 31st December 2020	<u>3,600,000</u>	<u>1,125,749</u>	<u>-</u>	<u>175,912</u>	<u>4,901,661</u>
As at 31st December 2019	<u>732,462</u>	<u>1,115,504</u>	<u>1,003,289</u>	<u>174,048</u>	<u>3,025,303</u>

During the year ended 31st December 2015 the Charity granted leases for 999 years for Manchester Hall. At the same time the Charity was granted an underlease back for the third floor of Manchester Hall for a period of 150 years at a peppercorn rent. The Charity is refurbishing the third floor and the associated costs are being recognised as leasehold improvements.

Land and buildings and furniture, plant and equipment are used for direct charitable purposes as part of the operating activities of the Charity. Authorised capital expenditure at 31st December 2020 amounted to £108,000 (2019 £690,000).

Freehold land and buildings were valued in October 2020 to be £3,600,000 by an independent valuer, AV Surveyors and Valuers.

If freehold land and buildings had not been revalued they would have been included at the following historical cost:

	2020 £	2019 £
Cost	<u>2,227,317</u>	<u>1,735,751</u>

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTSfor the year ended 31st December 2020**12 INVESTMENTS**

<u>CHARITY</u>	Freehold Land £	Holdings in Masonic Hall Companies £	Listed Securities £	Total £
Cost or valuation				
As at 1st January 2020	10,000	20	2,674,558	2,684,578
Investments purchased in year	-	-	716,440	716,440
Investments sold in year	-	-	(813,184)	(813,184)
Increase/(decrease) in market value	-	-	144,448	144,448
As at 31st December 2020	<u>10,000</u>	<u>20</u>	<u>2,722,262</u>	<u>2,732,282</u>
Historical cost as at 31st December 2020	<u>10,000</u>	<u>20</u>	<u>2,228,459</u>	<u>2,238,479</u>

Holdings in Masonic Hall Companies at cost:

	2020 £	2019 £
Blackburn Masonic Hall Company Limited	<u>20</u>	<u>20</u>

The shareholding in Blackburn Masonic Hall Company Limited represents 0.1% of the issued share capital of that company.

13 DEBTORS Amounts falling due within one year

	2020 £	2019 £
Sundry debtors	151,723	134,361
Prepayments and accrued income	8,605	6,961
	<u>160,328</u>	<u>141,322</u>

DEBTORS Amounts falling due after one year

	2020 £	2019 £
Sundry debtors	900,000	900,000
	<u>900,000</u>	<u>900,000</u>
Total debtors	<u>1,060,328</u>	<u>1,041,322</u>

Sundry debtors include £95,574 (2019: £95,574) relating to monies held in an Escrow account for the purpose of carrying out refurbishment works to the third floor of Manchester Hall for which the Charity has been granted a 150 year underlease. Sundry debtors falling due after one year relate to the balance of a premium payable on the granting of a long lease of the Car Park land.

14 CREDITORS: Amounts falling due within one year

	2020 £	2019 £
Other taxes and social security costs	3,806	4,167
Sundry creditors	32,930	26,361
Accruals and deferred income	109,563	141,730
	<u>146,299</u>	<u>172,258</u>

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2020**15 ACCUMULATED FUNDS**

The Charity is limited by guarantee and therefore does not have a share capital.

	Fund at 1st January 2020 £	Surplus / (Deficit) for the year £	Transfers between reserves £	Other recognised gains and losses £	Provision released on sale of investments £	Fund at 31st December 2020 £
Unrestricted						
General Reserve Charity	4,102,771	9,224	2,959,158	(56,319)	153,522	7,168,356
Revaluation Reserve	502,877	-	-	1,517,131	(153,522)	1,866,486
Designated Funds	2,959,158	-	(2,959,158)	-	-	-
	<u>7,564,806</u>	<u>9,224</u>	<u>-</u>	<u>1,460,812</u>	<u>-</u>	<u>9,034,842</u>
Restricted						
General Reserve Charity	28,610	4,989	-	-	-	33,599
Total Funds	<u>7,593,416</u>	<u>14,213</u>	<u>-</u>	<u>1,460,812</u>	<u>-</u>	<u>9,068,441</u>

The balances on Revaluation Reserves represent unrealised gains on investments and freehold property.

2019 unrestricted designated funds represent the net book value of fixed assets. The Board have determined that such designation does not have any on going relevance to the charity and therefore the designated fund balance has been transferred back to the unrestricted general fund.

Analysis of movements in restricted fund

	Fund at 1st January 2020 £	Income £	Expenditure £	Transfers between reserves £	Other recognised gains and losses £	Provision released on sale of investments £	Fund at 31st December 2020 £
Disaster Relief Fund	<u>28,610</u>	<u>12,039</u>	<u>(7,050)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,599</u>

Description and purpose of the restricted funds

Disaster Relief Fund To support families and communities in the event of disasters

16 ANALYSIS OF NET ASSETS BETWEEN FUNDS

The net assets of the Restricted Funds were:

	£	£
Cash and deposits	<u>33,599</u>	<u>28,610</u>
	<u>33,599</u>	<u>28,610</u>

17 OPERATING LEASE COMMITMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	£	£
Within one year	4,850	2,236
Between one and five years	18,296	562
	<u>23,146</u>	<u>2,798</u>

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTSfor the year ended 31st December 2020**18 EMPLOYEES**

The average monthly head count for the Charity was 26 staff (2019: 26 staff) and the average number of full time equivalent employees (including casual and part time staff) during the year was as follows:-

	2020	2019
	Number	Number
Main charity	2	2
Hewlett Court	15	15
	<u>17</u>	<u>17</u>
Total remuneration during the year amounted to:	2020	2019
	£	£
Wages and salaries	350,884	337,383
Social Security Costs	14,554	12,545
Pension costs	13,534	5,063
	<u>378,972</u>	<u>354,991</u>
Allocation:		
Direct charitable expenditure -		
Trading activity - Hewlett Court	325,026	305,979
Grant administration	15,500	16,420
Cost of raising voluntary income	6,500	6,900
Governance and support (see note 8)	31,946	25,692
	<u>378,972</u>	<u>354,991</u>

No employee was paid at a rate of £60,000 per annum or more. No expenses were received by the Directors/Trustees.

One of the Directors/Trustees has been paid remuneration from an employment with the Charity. Remuneration of £36,121 and pension contributions of £1,858 were paid to J Ward in accordance with an employment contract and related to duties as an employee of the charity rather than as a Director/Trustee.

LIST OF DONATIONS GIVEN: -

In the year ended 31st December 2020

PGM DISCRETIONARY FUND

Volunteer Community Ambulance	£5,000
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Urban Outreach	£5,000
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OTHER DONATIONS

Little Sisters of the Poor	<u>£5,000</u>
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TOTAL OTHER DONATIONS IN 2020	<u>£15,000</u>
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GRANT MAKING COMMITTEE GRANTS

Scout Association 24th Farnworth	£830
To purchase heaters for Scout Headquarters	

Friezland Brass Band	£1,350
To purchase banners	

Teddies for Loving Care	£1,000
To purchase teddies for distribution in local hospitals	

Scouts Bolton & Farnworth	£600
To purchase waterproof clipboards	

Northern Air Hospital Radio	£1,500
To purchase radio equipment	

Teddies for Loving Care	£1,296
To purchase teddies for distribution in local hospitals	

Markland Hill Primary School	£210
Memorial to Emily	

The Samaritans	£500
To refurbish communications room	

St Peters Church of England School	£335
Building a Memorial shelter	

Meals on Alloy Wheels	£1,000
Prepare and distribute meals	

Chabad Food Bank	£1,250
Supply of food	

Outreach Community & Residential Services	£1,314
To purchase a defibrillator	

Salford Women's Aid To furnish two rooms	£1,240
Teddies for Loving Care To purchase teddies for distribution in local hospitals	£219
Aliya Youth Project Purchase 3 computer workstations & football table	£1,470
The Fed Purchase 43" touch screen table	£3,100
Friends of Tameside Young Carers Purchase 490 Selection Boxes for Young Carers	£1,000
Hope for Justice Purchase 3 laptops and 3 mobile phones	£2,250
Rammy Men To purchase a storage container	£5,000
Rossendale Hospice To purchase 2 recliner chairs	£2,498
Emmanuel Church Centre Installation of Emergency Lighting	£3,799
Teddies for Loving Care To purchase teddies for distribution in local hospitals	£324
East Ribble Hospice Hire of vans to collect Christmas Trees	<u>£750</u>
TOTAL GRANT MAKING COMMITTEE GRANTS 2020	<u>£32,835</u>

National Masonic Charities – Statistics 2019

Masonic Charitable Foundation approved grants to the value of £453,010 to 160 Beneficiaries:

Financial Support	£142,664 to 56 Beneficiaries
Family/Education	£174,695 to 65 Beneficiaries
Health	£28,727 to 33 Beneficiaries
Family/Residential Care	£106,924 to 6 Beneficiaries

Non-Masonic Grants

Hospices - £11,680 for eight Hospices

£1,440	Bury Hospice
£1,660	Dr Kershaw's Hospice
£1,550	East Lancashire Hospice
£1,000	Hospice Care for Burnley and Pendle
£1,000	Rossendale Hospice
£1,880	Springhill Hospice (Rochdale)
£1,990	St Ann's Hospice (Little Hulton)
£1,160	Willow Wood Hospice

Other Non-Masonic Grants - £124,768

£2,000	Child Action Northwest
£28,168	Pendleside Hospice
£40,000	Bolton Lads and Girls Club
£45,000	Manchester Youth Zone
£3,100	The Federation of Jewish Services
£6,500	Urban Outreach

RCG COVID-19 National Initiative - £55,150

£7,500	Dr Kershaw's Hospice
£3,400	East Lancashire Hospice
£10,000	Manufacture and supply of face visors to Hospice and Charity Health Care Workers
£2,500	Nightsafe, Blackburn with Darwen
£5,000	Child Action Northwest
£500	Reuben's Retreat
£600	Kettledrum Inn, Cliviger, Burnley
£9,000	Meals on Alloy Wheels
£1,240	Salford Womens Aid
£2,910	New Nurses Uniforms for Bury Hospice Staff
£12,500	Emmaus South Manchester

Freemasons COVID-19 Community Fund - £30,000

£30,000	Emmaus Burnley
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MCF Covid-19 Fund – £19,982

£4,000	Church in the Street Ministry
£2,000	Soup Kitchen Rochdale
£2,000	Meals on Alloy Wheels
£9,982	Emmaus Burnley
£2,000	Urban Outreach