

# **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  
Ramsgate  
Bury  
BL0 9XJ**

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## **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](mailto:elmc@eastlancsmasons.org.uk)  
Website: [www.elmc.co.uk](http://www.elmc.co.uk)

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The ELMC was incorporated on the 13<sup>th</sup> 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](http://www.elmc.co.uk)

[www.x.com/e\\_l\\_m\\_c](https://www.x.com/e_l_m_c)

[www.facebook.com/eastlancashiremasoniccharity](https://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 4<sup>th</sup> 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 29<sup>th</sup> May to the 5<sup>th</sup> 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 30<sup>th</sup> May a group enjoyed an evening to Blackpool to see Viva show. The show was enjoyed by all those who attended. On the 31<sup>st</sup> 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 5<sup>th</sup> 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 16<sup>th</sup> June 2024 and Soap Box Derby at Hoghton Tower on 25<sup>th</sup> May 2025.

### **Chill Factore - 13<sup>th</sup> 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 - 1<sup>st</sup> 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 - 1<sup>st</sup> 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 28<sup>th</sup> 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 28<sup>th</sup> 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 2<sup>nd</sup> 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 14<sup>th</sup> 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 3<sup>rd</sup> 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 2<sup>nd</sup> 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 '3<sup>rd</sup> 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 3<sup>rd</sup> 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 3<sup>rd</sup> 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 1<sup>st</sup> 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)
	102,843	21,026
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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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](http://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 31<sup>st</sup> December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>INCOME:</b>					
Donations	3	178,520	-	178,520	305,808
Legacies		5,500	-	5,500	169,119
<b>Income from charitable activities</b>					
Hewlett Court rental and miscellaneous income	4	750,691	-	750,691	735,655
<b>Investment income</b>	5	101,682	-	101,682	67,212
<b>Other income</b>		311	-	311	81
<b>Total income</b>		<u>1,036,704</u>	<u>-</u>	<u>1,036,704</u>	<u>1,277,875</u>
<b>EXPENDITURE:</b>					
<b>Costs of raising funds</b>					
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
<b>Expenditure on charitable activities</b>					
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
<b>Other expenditure</b>	9	-	-	-	(900,000)
<b>Total expenditure</b>		<u>1,012,779</u>	<u>-</u>	<u>1,012,779</u>	<u>103,242</u>
<b>Net income</b>		23,925	-	23,925	1,174,633
Transfers between funds		-	-	-	-
<b>Other recognised gains and losses</b>					
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)
<b>Net movement in funds</b>		<u>244,109</u>	<u>-</u>	<u>244,109</u>	<u>852,812</u>
<b>Reconciliation of funds</b>					
Total funds brought forward at 1st January 2023		9,258,206	32,099	9,290,305	8,437,493
<b>Total funds carried forward at 31st December 2023</b>		<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 SHEET**As at 31<sup>st</sup> December 2023

	Note	2023 £	2022 £
<b>FIXED ASSETS</b>			
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>
<b>CURRENT ASSETS</b>			
Debtors	14	198,756	145,882
Bank and other deposits		<u>621,167</u>	<u>1,674,117</u>
		819,923	1,819,999
<b>LIABILITIES</b>			
Amounts falling due within one year	15	<u>51,257</u>	<u>84,227</u>
<b>NET CURRENT ASSETS</b>		<u>768,666</u>	<u>1,735,772</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		9,534,414	9,290,305
<b>NET ASSETS</b>		<u><u>9,534,414</u></u>	<u><u>9,290,305</u></u>
<b>FUNDS</b>			
Unrestricted:			
Free reserves		7,994,560	7,762,198
Revaluation reserve		<u>1,507,755</u>	<u>1,496,008</u>
		9,502,315	9,258,206
Restricted funds			
Endowed capital		32,099	32,099
	16	<u><u>9,534,414</u></u>	<u><u>9,290,305</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 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 31<sup>st</sup> December 2023

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### **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 31<sup>st</sup> December 2023

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## **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 31<sup>st</sup> December 2023

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## 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 31<sup>st</sup> December 2023

	2023	2022
	£	£
<b>3 DONATIONS</b>		
<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>
<b>4 INCOME FROM CHARITABLE ACTIVITIES</b>		
	£	£
<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>
<b>5 INVESTMENT INCOME</b>		
	£	£
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.		
<b>6 DIRECT CHARITABLE EXPENDITURE</b>		
<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 31<sup>st</sup> December 2023

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>6 DIRECT CHARITABLE EXPENDITURE (Continued)</b>		
Non-Masonic grants	<u>75,018</u>	<u>35,484</u>
Restricted Non-Masonic grants	<u>-</u>	<u>-</u>
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	<u>73,000</u>	<u>51,985</u>
	<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
<b>2023</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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)	<u>11,699</u>	<u>11,698</u>	<u>-</u>	<u>23,397</u>
	<u>51,841</u>	<u>42,209</u>	<u>28,300</u>	<u>122,350</u>
<b>2022</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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)	<u>12,317</u>	<u>12,316</u>	<u>-</u>	<u>24,633</u>
	<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 STATEMENTS**for the year ended 31<sup>st</sup> 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.

	<b>General support</b>	<b>Governance function</b>	<b>Total</b>	
<b>2023</b>	<b>£</b>	<b>£</b>	<b>£</b>	
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>	
<b>2022</b>	<b>£</b>	<b>£</b>	<b>£</b>	
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**

	<b>£</b>	<b>£</b>
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**

	<b>£</b>	<b>£</b>
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 31<sup>st</sup> December 2023**12 TANGIBLE FIXED ASSETS**

	<b>Freehold Land and Buildings £</b>	<b>Leasehold Improvements £</b>	<b>Furniture, Plant and Equipment £</b>	<b>Total £</b>
<b>Cost or valuation</b>				
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>
<b>Depreciation</b>				
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>
<b>Net Book Value</b>				
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:

	<b>2023 £</b>	<b>2022 £</b>
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 STATEMENTS**for the year ended 31<sup>st</sup> December 2023**13 INVESTMENTS**

<b><u>CHARITY</u></b>	<b>Freehold Land £</b>	<b>Holdings in Masonic Hall Companies £</b>	<b>Listed Securities £</b>	<b>Total £</b>
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:			<b>2023</b>	<b>2022</b>
			<b>£</b>	<b>£</b>
Blackburn Masonic Hall Company Limited			-	20
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**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Sundry debtors	100,878	105,624
Prepayments and accrued income	97,878	40,258
	<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**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other taxes and social security costs	4,714	3,913
Sundry creditors	19,110	15,647
Accruals and deferred income	27,433	64,667
	<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 STATEMENTS**for the year ended 31<sup>st</sup> 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 £
<b>Unrestricted</b>						
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
<b>Restricted</b>						
General Reserve Charity	32,099	-	-	-	-	32,099
<b>Total Funds</b>	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 STATEMENTS**for the year ended 31<sup>st</sup> 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:-

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Main charity	2	2
Hewlett Court	16	16
	<u>18</u>	<u>18</u>
Total remuneration during the year amounted to:	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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 31<sup>st</sup> December 2023

### **MASONIC GRANTS TO ORGANISATIONS**

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

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

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

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

## **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