

**The Hampshire & Isle of Wight
Masonic Grand Charity
The Tom Langton Fund**

**REPORT OF THE TRUSTEES – cont'd
for the Year Ended 31 December 2024**

FINANCIAL REVIEW

The attached Statement of Financial Activities and the Balance Sheet show the transactions for the year and the funds at the year end respectively.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law, regulations, and accounting standards.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. Under that law trustees are required to:

select suitable accounting policies and then apply them consistently;

observe the methods and principles of the Charities SORP;

make judgements and estimates which are reasonable and prudent;

state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements;

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The trustees are responsible for keeping accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, and the provisions of the Trust Deed. They are also responsible for the maintenance and integrity of the Charity and any financial information included on the Charity's website.

ON BEHALF OF THE TRUSTEES:

 
D Hannan S Groeger

Date: 17/7/25

**The Hampshire & Isle of Wight
Masonic Grand Charity
The Tom Langton Fund**

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2024**

	Notes	Unrestricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Incoming resources				
From generated funds:				
Voluntary income:				
Donations, gifts, and grants		200	200	200
Activities for generating funds:				
Investment income	3	28,289	28,289	25,603
Total incoming resources		28,489	28,489	25,803
Resources expended				
Costs of generating funds:				
Costs of generating voluntary income		360	360	360
Charitable activities:				
Direct expenditure - grants		31,840	31,840	22,043
Governance costs:				
Accountancy Fees		720	720	720
Management Fees		10,679	10,679	10,516
Total resources expended		43,599	43,599	33,639
Net incoming/(outgoing) resources		(15,110)	(15,110)	(7,836)
Equalisations		0	0	298
Other recognised gains / losses – adjusted		59,825	59,825	-5,105
Revaluation		(24,486)	(24,486)	26,813
Net movement in funds		20,228	20,228	14,170
Reconciliation of funds				
Total income funds b/fwd		912,406	912,406	898,236
Total income funds c/fwd		932,634	932,634	912,406

The notes form part of these financial statements

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**REPORT OF THE INDEPENDENT EXAMINER
to THE TRUSTEES
for the Year Ended 31 December 2024**

In accordance with the terms of our engagement and in order to assist you to fulfill your duties, I have examined the financial statements of the Charity for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes from the accounting records and information and explanations you have given to us.

Respective responsibilities of Trusts and Examiner

The Charity's Trustees are responsible for the preparation of the financial statements. The Trustees confirm that an audit is not required for the year under S144(2) of the Charities Act 2011 (the 2011 ACT) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under S145 of the 2011 Act
- follow the procedures laid down in the General Directions given by the Charity Commission; and
- state whether particular matters have come to my attention

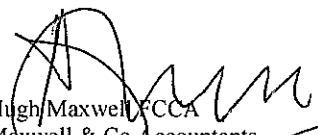
Basis of the Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence which would be required in an audit, and consequently no opinion is given as to whether the accounts present a true and fair view, and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that, in any material respect, the requirements
 - o to keep accounting records in accordance with S130 of the 2011 Act; and
 - o to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Hugh Maxwell FCCA
Maxwell & Co Accountants
Accountants & Registered Auditors
9 Abbey Business Park
Monks Walk
Farnham
Surrey
GU9 8HT

Date..... 21/7/2025