

Downpatrick District Masonic Charity Committee

Northern Ireland · Charity number 101336

Details

| | |
|------------|--|
| Status | Received |
| Registered | 2015-04-02 |
| Register | View on the Charity Commission for Northern Ireland register |

Contact

Address 4 The Puzzles Walk
Ballynahinch
County Down
Bt24 8qa
BT24 8QA

Phone 07494205123

Email willblack2004@aol.com

Activities

Purposes: The objects of the Charity Committee shall be to:- a) Relieve the poverty of widows of Freemasons and, or, relatives of Freemasons and Freemasons who are experiencing financial hardship who were/are subscribing Masons of Lodges within the Downpatrick District, as defined by the Provincial Grand Lodge of Down. b) assist any duly constituted masonic Charities, i.e. the Masonic Benevolent Institutions or any other charitable Masonic undertaking or any other non Masonic charities by a majority of the members of the committee. e) At its discretion, provide financial assistance for other charitable purposes as defined in the Charities Act (Northern Ireland) 2008.

What the charity does: The prevention or relief of poverty, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Medical/health/sickness, Relief of poverty

Who the charity helps: Older people, Women

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-12-31 | £21,996 | £22,230 | £0 | 0 |

Trustees

| Name | Role | Appointed |
|-------------------------|------|-----------|
| Mr Noel Wilson Sufferin | | |
| Mr Norman Uel Stewart | | |
| Mr William Black | | |
| Mr William James George | | |

Downpatrick District Masonic Charity Committee

Northern Ireland - Charity number 101336

Accounts

DOWNPATRICK DISTRICT MASONIC CHARITY COMMITTEE



Trustees' Annual report and Statement of Receipts and Payments and Assets and Liabilities

For the year ended 31st December 2025

Charities Number: NIC 101336

Downpatrick District Masonic Charity Committee

Annual report and financial statements for the year ended 31st December 2025

Contents

| | Pages |
|--|-------|
| References and administrative details of the Charity | 1 - 2 |
| Trustees' report | 3 - 4 |
| Independent Examiners Report to the Trustees | 5 |
| Receipts and payments account | 6 |
| Statement of assets and liabilities | 6 |
| Notes to the financial statements | 7-8 |

Downpatrick District Masonic Charity Committee

References and administrative details

Charity Name: **Downpatrick District Masonic Charity Committee**

b

Charity Registration Number: NIC 101336

Contact Address: Mr William Black
4 The Puzzle Walks, Spa
Ballynahinch
BT24 8QA

Trustees

| | |
|-------------------------|-----------|
| Mr Noel Wilson Sufferin | President |
| Mr William James George | Chairman |
| Mr William Black | Secretary |
| Mr Norman Uel Stewart | Treasurer |

Principal Office-bearers

| | |
|------------|-------------------------|
| President: | Mr Noel Wilson Sufferin |
| Chairman: | Mr William James George |
| Secretary: | Mr William Black |
| Treasurer: | Mr Norman Uel Stewart |

Independent Examiner

Mr Diarmuid McNulty
Galwally House
2 Drumkeen Complex
Upper Galwally
Belfast
BT8 6FY

Bankers


Ulster Bank
1A Main Street
Ballynahinch
BT24 8AP

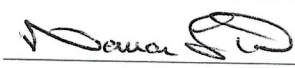
| Receipts and Payments Account Year Ended 31 st December 2025 | | | | | |
|---|------|-------------------------|-----------------------|------------|------------|
| | Note | Unrestricted Funds 2025 | Designated Funds 2025 | Total 2025 | Total 2024 |
| Receipts | | | | | |
| Donations | 1 | | £17,443.70 | £17,443.70 | £17,990.51 |
| Gift Aid Claimed | | | £4,251.96 | £4,251.96 | £6,064.60 |
| Other Receipts | 2 | £300.00 | | £300.00 | £355.00 |
| Total Receipts | | £300.00 | £21,695.66 | £21,995.66 | £24,410.11 |
| Payments | | | | | |
| Administration Costs | | | - | - | - |
| Charitable Donations | 3. | | £21,880.66 | £21,880.66 | £24,055.11 |
| Insurance | 4 | £226.54 | | £226.54 | £216.28 |
| Other Expenditure | 5 | £223.00 | - | £223.00 | £130.00 |
| Total Payments | | £449.54 | £21,880.66 | £22,330.20 | £24,401.39 |
| Excess of Receipts Over Payments for the year Before Transfers | | (£149.54) | (£185.00) | (£334.54) | £8.72 |
| Transfers | | - | - | - | - |
| Excess of Receipts Over Payments for the year | | (£149.54) | (£185.00) | (£334.54) | £8.72 |
| Balance Brought Forward | | £620.64 | £0.00 | £620.64 | £611.92 |
| Balance Carried Forward | | £471.10 | (£185.00) | £286.10 | £620.64 |

Statement of Assets and Liabilities as at 31st December 2025

| | 2025 | 2024 |
|-------------------------|----------------|----------------|
| | £ | £ |
| Cash Funds | | |
| Fund Account | £286.10 | £620.64 |
| Total Cash Funds | £286.10 | £620.64 |

On Behalf of the Trustees

Secretary: Mr. William Black  2/2/26

Treasurer: Mr. Norman Stewart  2/2/26

Notes to the financial statements for the year ended 31st December 2025

1. Accounting policies

Set out below are the principal accounting policies which have been adopted in the compilation of the Receipts and Payments Account and the Statement of Assets and Liabilities

1) Receipts and Payments Account

All items of income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipts basis.

2) Statement of Assets and Liabilities

- i) The only assets the charity retains are the balances at bank.

2. Reconciliation of Cash Funds

| | |
|---|---------------|
| | £ |
| Total Cash Funds at Beginning of the year | 620.64 |
| Receipts for the Year | 21,995.66 |
| Payments for the Year | 22,230.20 |
| Total Cash Funds at end of the year | <u>286.10</u> |

3. Movement in Funds

| | At 1 Jan 2025 £ | Incoming Resources £ | Outgoing Resources £ | Transfers £ | At 31 Dec 2025 £ |
|---------------------------|-----------------------|----------------------------|----------------------------|----------------|------------------------|
| Designated funds | | | | | |
| Fund Account | 0.00 | 21,695.66 | 21,880.66 | - | (185.00) |
| | <u>0.00</u> | <u>21,695.66</u> | <u>21,880.66</u> | <u>-</u> | <u>(185.00)</u> |
| Unrestricted funds | | | | | |
| Committee Account | 620.64 | 300.00 | 449.54 | - | 471.10 |
| | <u>620.64</u> | <u>300.00</u> | <u>449.54</u> | <u>-</u> | <u>471.10</u> |
| Total funds | <u>620.64</u> | <u>21,995.66</u> | <u>22,330.20</u> | <u>-</u> | <u>286.10</u> |

Purposes of Designated Funds

Fund Account

The Fund account is used for the receipt of contributions from Lodges, gift aid claimed and distribution to respective Masonic Funds. An overallocation was made to the Down Masonic Widows Fund which will be recovered next year.

4. Collections from Third Parties

| | 2025 £ | 2021 £ |
|------|-----------|-----------|
| None | - | - |
| | <u>-</u> | <u>-</u> |

Notes to the financial statements for the year ended 31st March 2025 (continued)

5. Transactions with the Trustees

The Treasurer and Secretary normally receive an honorarium of £50 each to cover all costs of administration of the fund such as postage, stationery etc. however this year they did not draw down on the funds.

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

6. Governance Costs

No Governance costs were incurred during the year as the independent examiner provided services free.

The Following Notes
Do Not Form Part of The Accounts
And are for Information Only

Note 1 Donations

| | 2025 | | | 2024 |
|-----------------------------------|-----------|--------------|-----------|-----------|
| | Gift Aid | Non Gift Aid | Total | Total |
| Lodge 30 | 570.00 | 80.00 | 650.00 | 440.00 |
| Lodge 35 | 515.00 | 43.00 | 558.00 | 706.00 |
| Lodge 50 | 775.00 | 120.00 | 895.00 | 735.00 |
| Lodge 142 | 350.00 | 150.00 | 500.00 | |
| Lodge 172 | 310.00 | 90.00 | 400.00 | 450.00 |
| Lodge 301 | 420.00 | - | 420.00 | 375.00 |
| Lodge 367 | 275.00 | 300.00 | 575.00 | 575.00 |
| Lodge 369 | | | | 320.00 |
| Lodge 377 | 575.00 | | 575.00 | 500.00 |
| Lodge 379 | 255.00 | 45.00 | 300.00 | 449.00 |
| Lodge 488 | - | 350.00 | 350.00 | 400.00 |
| Lodge 516 | 915.00 | 2,275.00 | 3,190.00 | 2,000.00 |
| Lodge 703 | 759.00 | 41.00 | 800.00 | 715.00 |
| Lodge 835 | 380.00 | - | 380.00 | 370.00 |
| Lodge 917 | 365.00 | 5.00 | 370.00 | 345.00 |
| Lodge 1009 | 460.00 | 25.00 | 485.00 | 480.00 |
| Royal Arch Chapter 35 | 365.00 | 165.00 | 530.00 | 640.00 |
| Royal Arch Chapter 113 | 135.00 | 10.00 | 145.00 | 190.00 |
| Royal Arch Chapter 301 | 290.00 | 200.00 | 490.00 | 280.00 |
| Royal Arch Chapter 377 | 195.00 | 300.00 | 495.00 | 765.00 |
| Royal Arch Chapter 379 | | | | 240.00 |
| Royal Arch Chapter 703 | 395.00 | 105.00 | 500.00 | 375.00 |
| Royal Arch Chapter 1009 | | | | 575.00 |
| Mourne Council | | | | 350.00 |
| Myra Castle Council | 200.00 | 55.00 | 255.00 | 320.00 |
| Heart of Down Council | 301.00 | 219.70 | 520.70 | 372.70 |
| Donard Preceptory | 805.00 | 95.00 | 900.00 | 920.00 |
| Heart of Down Preceptory | 570.00 | 266.00 | 836.00 | 805.00 |
| Myra Castle Preceptory | 788.00 | 12.00 | 800.00 | 800.00 |
| St Patrick's Preceptory | 230.00 | 115.00 | 345.00 | 500.00 |
| Provincial Grand Lodge of Down | | | | 1,470.00 |
| District Grand Chapter of Down | 1,179.00 | - | 1,179.00 | |
| Provincial Priory of South Ulster | | | | 527.81 |
| | 12,377.00 | 5,066.70 | 17,443.70 | 17,990.51 |

| | |
|------------------------------------|------------|
| Total Gift Aided Contributions | £12,377.00 |
| Total Non-Gift Aided Contributions | £5,066.70 |
| Gift Aid Claimed | £4,251.96 |
| | £21,695.66 |

Note 2.

The Down Masonic Widows Fund meet all the costs associated with the Widows Lunch directly. The following Lodges contributed £30 each for provision of gifts for the ladies attending and for gratuities for the entertainers.

Killyleagh True Blues Masonic Lodge No 30
Union Masonic Lodge No 35, Saintfield
Ardglass Masonic Lodge No 172
Ballynahinch Masonic Lodge No 301
St Patricks Masonic Lodge No 367
Crossgar Masonic Lodge No 379
Dundrum Masonic Lodge No 488
Myra Castle Masonic Lodge No 516
Spa Masonic Lodge No 703
Cathedral View Masonic Lodge No 917 Crossgar

Note 3.

Charitable Donations:

| | |
|--------------------------------|-------------------|
| Down Masonic Widows Fund | £18,258.46 |
| Victoria Jubilee Fund | £1,646.50 |
| Teddies for Loving Care | £75.00 |
| Joseph Karmel Fund | £375.70 |
| Harold McMaster Taggart Fund | £410.00 |
| Margaret Elizabeth Daniel Fund | £1,115.00 |
| | <u>£21,880.66</u> |

Note 4

Other Expenditure

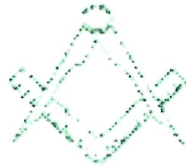
| | |
|------------------------------|----------------|
| Gifts for Widows | £183.00 |
| Gratuities for Entertainment | £40.00 |
| | <u>£223.00</u> |

Downpatrick District Masonic Charity Committee

Northern Ireland - Charity number 101336

Accounts

DOWNPATRICK DISTRICT MASONIC CHARITY COMMITTEE



Trustees' Annual report and Statement of Receipts and Payments and Assets and Liabilities

For the year ended 31st December 2024

Charities Number: NIC 101336

Downpatrick District Masonic Charity Committee

Annual report and financial statements for the year ended 31st December 2024

Contents

| | Pages |
|--|-------|
| References and administrative details of the Charity | 1 - 2 |
| Trustees' report | 3 - 4 |
| Independent Examiners Report to the Trustees | 5 |
| Receipts and payments account | 6 |
| Statement of assets and liabilities | 6 |
| Notes to the financial statements | 7-8 |

Downpatrick District Masonic Charity Committee

References and administrative details

Charity Name: **Downpatrick District Masonic Charity Committee**

Charity Registration Number: **NIC 101336**

Contact Address: **Mr H. Bennett
30 Drumaness Road
Ballynahinch
BT24 8LT**

Trustees

| | |
|---------------------------------------|------------------|
| Mr Noel Wilson Sufferin | President |
| Mr William James George | Chairman |
| Mr John Harold William Bennett | Secretary |
| Mr Norman Uel Stewart | Treasurer |

Principal Office-bearers

| | |
|-------------------|---------------------------------------|
| President: | Mr Noel Wilson Sufferin |
| Chairman: | Mr William James George |
| Secretary | Mr John Harold William Bennett |
| Treasurer: | Mr Norman Uel Stewart |

Independent Examiner

**Mr Diarmuid McNulty
Galwally House
2 Drumkeen Complex
Upper Galwally
Belfast
BT8 6FY**

Bankers

**Ulster Bank
1A Main Street
Ballynahinch
BT24 8AP**

| Receipts and Payments Account Year Ended 31 st December 2024 | | | | | |
|---|------|-------------------------|-----------------------|------------|------------|
| | Note | Unrestricted Funds 2024 | Designated Funds 2024 | Total 2024 | Total 2023 |
| Receipts | | | | | |
| Donations | 1 | | £17,990.51 | £17,990.51 | £19,086.55 |
| Gift Aid Claimed | 2 | | £6,064.60 | £6,064.60 | £5,450.89 |
| Other Receipts | | £200.00 | | £200.00 | |
| Total Receipts | | £200.00 | £24,055.11 | £24,255.11 | £24,537.44 |
| Payments | | | | | |
| Administration Costs | | | - | - | - |
| Charitable Donations | | | £24,055.11 | £24,055.11 | £24,537.44 |
| Insurance | | £216.28 | - | £216.28 | - |
| Total Payments | | £216.28 | £24,055.11 | £24,271.39 | £24,537.44 |
| Excess of Receipts Over Payments for the year Before Transfers | | (£16.28) | £0.00 | (£16.28) | £0.00 |
| Transfers | | - | - | - | - |
| Excess of Receipts Over Payments for the year | | (£16.28) | £0.00 | (£16.28) | £0.00 |
| Balance Brought Forward | | £611.92 | £0.00 | £611.92 | £611.92 |
| Balance Carried Forward | | £595.64 | £0.00 | £595.64 | £611.92 |

Statement of Assets and Liabilities as at 31st December 2024

| | 2024 | 2023 |
|-------------------------|----------------|----------------|
| | £ | £ |
| Cash Funds | | |
| Fund Account | £595.64 | £611.92 |
| Total Cash Funds | £595.64 | £611.92 |

On Behalf of the Trustees

Secretary:

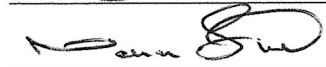
Mr. Harold Bennett



27th January 2025

Treasurer:

Mr. Norman Stewart



27th January 2025

Notes to the financial statements for the year ended 31st December 2024

1. Accounting policies

Set out below are the principal accounting policies which have been adopted in the compilation of the Receipts and Payments Account and the Statement of Assets and Liabilities

1) Receipts and Payments Account

All items of income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipts basis.

2) Statement of Assets and Liabilities

i) The only assets the charity retains are the balances at bank.

2. Reconciliation of Cash Funds

| | |
|---|---------------|
| | £ |
| Total Cash Funds at Beginning of the year | 611.92 |
| Receipts for the Year | 24,255.11 |
| Payments for the Year | 24,271.39 |
| Total Cash Funds at end of the year | <u>595.64</u> |

3. Movement in Funds

| | At 1 Jan 2024 £ | Incoming Resources £ | Outgoing Resources £ | Transfers £ | At 31 Dec 2024 £ |
|---------------------------|-----------------------|----------------------------|----------------------------|----------------|------------------------|
| Designated funds | | | | | |
| Fund Account | 0.00 | 24,055.11 | 24,055.11 | - | 0.00 |
| | <u>0.00</u> | <u>24,055.11</u> | <u>24,055.11</u> | <u>-</u> | <u>0.00</u> |
| Unrestricted funds | | | | | |
| Committee Account | 611.92 | 200.00 | 216.28 | - | 595.64 |
| | <u>611.92</u> | <u>200.00</u> | <u>216.28</u> | <u>-</u> | <u>595.64</u> |
| Total funds | <u>611.92</u> | <u>24,255.11</u> | <u>24,271.39</u> | <u>-</u> | <u>595.64</u> |

Purposes of Designated Funds

Fund Account

The Fund account is used for the receipt of contributions from Lodges, gift aid claimed and distribution to respective Masonic Funds. In order to save bank fees the accounts were combined together the year with separate cost centres introduced.

4. Collections for Third Parties

| | 2024 £ | 2021 £ |
|------|-----------|-----------|
| None | - | - |
| | <u>-</u> | <u>-</u> |

Notes to the financial statements for the year ended 31st March 2024 (continued)

5. Transactions with the Trustees

The Treasurer and Secretary normally receive an honorarium of £50 each to cover all costs of administration of the fund such as postage, stationery etc. however this year they did not draw down on the funds due to the ongoing financial situation.

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

6. Governance Costs

No Governance costs were incurred during the year as the independent examiner provided services free.

The Following Notes
Do Not Form Part of The Accounts
And are for Information Only

Note 1 Donations

| | 2024 | | | 2023 |
|-----------------------------------|-----------|--------------|-----------|-----------|
| | Gift Aid | Non Gift Aid | Total | Total |
| Lodge 30 | 415.00 | 25.00 | 440.00 | 385.00 |
| Lodge 35 | 670.00 | 36.00 | 695.00 | 695.00 |
| Lodge 50 | 710.00 | 25.00 | 735.00 | - |
| Lodge 142 | | | | 500.00 |
| Lodge 172 | 330.00 | 120.00 | 450.00 | 740.00 |
| Lodge 301 | 375.00 | - | 375.00 | 700.00 |
| Lodge 367 | 295.00 | 280.00 | 575.00 | 575.00 |
| Lodge 369 | 315.00 | 5.00 | 320.00 | 285.00 |
| Lodge 377 | 418.00 | 82.00 | 500.00 | 425.00 |
| Lodge 379 | 380.00 | 69.00 | 449.00 | 411.00 |
| Lodge 488 | - | 400.00 | 400.00 | 350.00 |
| Lodge 516 | 950.00 | 1,050.00 | 2,000.00 | 2,235.00 |
| Lodge 703 | 640.00 | 75.00 | 715.00 | 650.00 |
| Lodge 835 | 370.00 | - | 370.00 | 480.00 |
| Lodge 917 | 335.00 | 10.00 | 345.00 | 355.00 |
| Lodge 1009 | 437.00 | 43.00 | 480.00 | 650.00 |
| Royal Arch Chapter 35 | 615.00 | 25.00 | 640.00 | 550.00 |
| Royal Arch Chapter 113 | 145.00 | 45.00 | 190.00 | 220.00 |
| Royal Arch Chapter 301 | 280.00 | | 280.00 | 260.00 |
| Royal Arch Chapter 377 | 265.00 | 500.00 | 765.00 | 260.00 |
| Royal Arch Chapter 379 | 200.00 | 40.00 | 240.00 | 240.00 |
| Royal Arch Chapter 703 | 310.00 | 65.00 | 375.00 | 500.00 |
| Royal Arch Chapter 1009 | 575.00 | | 575.00 | 1,035.00 |
| Mourne Council | 350.00 | | 350.00 | 300.00 |
| Myra Castle Council | 260.00 | 60.00 | 320.00 | 228.00 |
| Heart of Down Council | 245.00 | 127.70 | 372.70 | 319.00 |
| Donard Preceptory | 885.00 | 35.00 | 920.00 | 750.00 |
| Heart of Down Preceptory | 805.00 | 0 | 805.00 | 650.00 |
| Myra Castle Preceptory | 740.00 | 60.00 | 800.00 | 785.00 |
| St Patrick's Preceptory | 345.00 | 155.00 | 500.00 | 465.00 |
| Provincial Grand Lodge of Down | 1,306.00 | 164.00 | 1,470.00 | 2,303.55 |
| District Grand Chapter of Down | | - | | 785.00 |
| Provincial Priory of South Ulster | 527.81 | - | 527.81 | - |
| | 14,493.81 | 3,496.70 | 19,086.55 | 19,086.55 |

| | |
|------------------------------------|------------|
| Total Gift Aided Contributions | £14,493.81 |
| Total Non-Gift Aided Contributions | £3,496.70 |
| Gift Aid Claimed | £6,064.60 |
| | £24,055.11 |

Note 2.

The Down Masonic Widows Fund meet all the costs associated with the Widows Lunch directly.

Note 3.

Charitable Donations:

| | |
|--------------------------------|-------------------|
| Down Masonic Widows Fund | £19,690.10 |
| Victoria Jubilee Fund | £1,664.50 |
| Masonic Orphans Welfare Fund | £75.00 |
| Teddies for Loving Care | £75.00 |
| Joseph Karmel Fund | £482.70 |
| Harold McMaster Taggart Fund | £967.81 |
| Margaret Elizabeth Daniel Fund | £1,100.00 |
| | <u>£24,055.11</u> |

Downpatrick District Masonic Charity Committee

Northern Ireland - Charity number 101336

Annual report

Trustees' Annual Report for the year ended 31st December 2024

The trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for Downpatrick District Masonic Charity Committee for the year ended 31st December 2024

Objectives and Activities

The principal function of the Downpatrick District Masonic Charity Committee is to raise funds through the various Masonic Lodges situated within its District. It does so by promoting the benefits of fundraising to the Lodges, assisting them with collecting information about potential beneficiaries identifying other sources of income for those beneficiaries such as rate rebates or other forms of income support. It does this through dedicated individuals within each lodge.

Potential beneficiaries are identified by the respective lodges and application forms completed and forwarded to the Charity Committee. These are reviewed by the Charity Committee, collated and forwarded to the Down Masonic Widows Fund.

The Committee receives all funds raised by the Lodges, collates, claims tax relief and distributes to respective Masonic Funds for distribution to beneficiaries.

Achievements, Performance & Public Benefit

There has been a slight decrease in gift aided donation and non-gift aided contributions. All funds raised were passed on to respective Masonic Charities the principle fund being the Down Masonic Widows Fund who supported twenty six Widows from the District.

The various Lodges in addition to contributions to the Committee raised and distributed £355.00 to Other Non-Masonic Charities as well as giving £400.00 directly to their own widows.

Financial Review

- The Committee received £14,493.81 in Gift Aided Contributions and £3,496.70 in non-Gift Aided Contributions. A claim for gift aid to HMRC realised £6,064.60. £24,055.11 was distributed to seven Masonic Charities the main recipient of which was the Down Masonic Widows Fund.
- The Committee intends to distribute as much of its receipts as possible less expenses. It is not intending to levy any costs on Lodges for administration as it has sufficient funds within its Committee Account to meet those costs for the foreseeable future.
- The Committee received £150.00 through the Provincial Charity Committee from the Victoria Jubilee Fund to help meet the costs of Trustees Liability Insurance

Going Concern

The trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the The Downpatrick District Masonic Charity Committee can continue its activities and the financial statements for the year ended 2024 can be signed off as a going concern.

Structure, Governance and Management

Governing Document and Constitution of the Charity

The Downpatrick District Masonic Charity Committee is governed by the Constitution and Rules as amended and adopted at a meeting held on the 23rd of March 2016 at the Masonic Hall, English Street, Downpatrick.

Recruitment and Appointment of Committee Members (Trustees)

In accordance with the Constitution and Rules the members as defined in that Constitution and Rules appoint annually the following to be the Board of Trustees.

President
Chairman
Treasurer
Secretary

Downpatrick District Masonic Charity Committee

References and administrative details

Charity Name: **Downpatrick District Masonic Charity Committee**

Charity Registration Number: **NIC 101336**

Contact Address: **Mr H. Bennett
30 Drumaness Road
Ballynahinch
BT24 8LT**

Trustees

| | |
|---------------------------------------|------------------|
| Mr Noel Wilson Sufferin | President |
| Mr William James George | Chairman |
| Mr John Harold William Bennett | Secretary |
| Mr Norman Uel Stewart | Treasurer |

Principal Office-bearers

| | |
|-------------------|---------------------------------------|
| President: | Mr Noel Wilson Sufferin |
| Chairman: | Mr William James George |
| Secretary | Mr John Harold William Bennett |
| Treasurer: | Mr Norman Uel Stewart |

Independent Examiner

**Mr Diarmuid McNulty
Galwally House
2 Drumkeen Complex
Upper Galwally
Belfast
BT8 6FY**

Bankers

**Ulster Bank
1A Main Street
Ballynahinch
BT24 8AP**

Downpatrick District Masonic Charity Committee

Northern Ireland - Charity number 101336

Annual return

Independent Examiners Report to the Trustees of Downpatrick District Masonic Charity Committee

I report on the accounts of the **Downpatrick District Masonic Charity Committee** for the year ended 31 December 2024, which are set out on pages 6 to 8.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

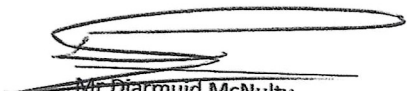
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.


Mr Diarmuid McNulty
Galwally House
2 Drumkeen Complex
Upper Galwally
Belfast
BT8 6FY

Date

5/3/25

Downpatrick District Masonic Charity Committee

Northern Ireland - Charity number 101336

Accounts

DOWNPATRICK DISTRICT MASONIC CHARITY COMMITTEE



Trustees' Annual report and Statement of Receipts and Payments and Assets and Liabilities

For the year ended 31st December 2023

Charities Number: NIC 101336

Downpatrick District Masonic Charity Committee

Annual report and financial statements for the year ended 31st December 2023

Contents

| | Pages |
|--|-------|
| References and administrative details of the Charity | 1 - 2 |
| Trustees' report | 3 - 4 |
| Independent Examiners Report to the Trustees | 5 |
| Receipts and payments account | 6 |
| Statement of assets and liabilities | 6 |
| Notes to the financial statements | 7-8 |

Downpatrick District Masonic Charity Committee

References and administrative details

Charity Name: **Downpatrick District Masonic Charity Committee**

Charity Registration Number: NIC 101336

Contact Address: Mr H. Bennett
30 Drumaness Road
Ballynahinch
BT24 8LT

Trustees

| | |
|--------------------------------|-----------|
| Mr Noel Wilson Sufferin | President |
| Mr William James George | Chairman |
| Mr John Harold William Bennett | Secretary |
| Mr Norman Uel Stewart | Treasurer |

Principal Office-bearers

| | |
|------------|--------------------------------|
| President: | Mr Noel Wilson Sufferin |
| Chairman: | Mr William James George |
| Secretary | Mr John Harold William Bennett |
| Treasurer: | Mr Norman Uel Stewart |

Independent Examiner

Mr Diarmuid McNulty
Galwally House
2 Drumkeen Complex
Upper Galwally
Belfast
BT8 6FY

Bankers

Ulster Bank
1A Main Street
Ballynahinch
BT24 8AP

| Receipts and Payments Account Year Ended 31 st December 2023 | | | | | |
|---|------|-------------------------|-----------------------|-------------------|-------------------|
| | Note | Unrestricted Funds 2023 | Designated Funds 2023 | Total 2023 | Total 2022 |
| Receipts | | | | | |
| Donations | 1 | | £19,086.55 | | £12,840.70 |
| Gift Aid Claimed | 2 | | £5,450.89 | | £3,615.88 |
| Other Receipts | | | | | |
| Total Receipts | | | £24,537.44 | | £16,456.58 |
| Payments | | | | | |
| Administration Costs | | | - | - | - |
| Charitable Donations | 3 | | £24,537.44 | | £16,456.58 |
| Bank Fees | | | - | - | - |
| Total Payments | | | £24,537.44 | £16,456.58 | £16,456.58 |
| Excess of Receipts Over Payments for the year Before Transfers | | £0.00 | £0.00 | £0.00 | £0.00 |
| Transfers | | - | - | - | - |
| Excess of Receipts Over Payments for the year | | £0.00 | £0.00 | £0.00 | £0.00 |
| Balance Brought Forward | | £611.92 | £0.00 | £611.92 | £611.92 |
| Balance Carried Forward | | £611.92 | £0.00 | £611.92 | £611.92 |

Statement of Assets and Liabilities as at 31st December 2023

| | 2023 | 2022 |
|-------------------------|----------------|----------------|
| | £ | £ |
| Cash Funds | | |
| Fund Account | £611.92 | £611.92 |
| Total Cash Funds | £611.92 | £611.92 |

On Behalf of the Trustees

Secretary:

Mr. Harold Bennett



29th January 2024.

Treasurer:

Mr. Norman Stewart



29th January 2024.

Notes to the financial statements for the year ended 31st December 2023

1. Accounting policies

Set out below are the principal accounting policies which have been adopted in the compilation of the Receipts and Payments Account and the Statement of Assets and Liabilities

1) Receipts and Payments Account

All items of income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipts basis.

2) Statement of Assets and Liabilities

i) The only assets the charity retains are the balances at bank.

2. Reconciliation of Cash Funds

| | |
|---|---------------|
| | £ |
| Total Cash Funds at Beginning of the year | 611.92 |
| Receipts for the Year | 24,537.44 |
| Payments for the Year | 24,537.44 |
| Total Cash Funds at end of the year | <u>611.92</u> |

3. Movement in Funds

| | At 1 Jan 2023 £ | Incoming Resources £ | Outgoing Resources £ | Transfers £ | At 31 Dec 2023 £ |
|---------------------------|-----------------------|----------------------------|----------------------------|----------------|------------------------|
| Designated funds | | | | | |
| Fund Account | 0.00 | 24,537.44 | 24,537.44 | - | 0.00 |
| | <u>0.00</u> | <u>24,537.44</u> | <u>24,537.44</u> | - | <u>0.00</u> |
| Unrestricted funds | | | | | |
| Committee Account | 611.92 | - | - | - | 611.92 |
| | <u>611.92</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>611.92</u> |
| Total funds | <u>611.92</u> | <u>24,537.44</u> | <u>24,537.44</u> | <u>-</u> | <u>611.92</u> |

Purposes of Designated Funds

Fund Account

The Fund account is used for the receipt of contributions from Lodges, gift aid claimed and distribution to respective Masonic Funds. In order to save bank fees the accounts were combined together the year with separate cost centres introduced.

4. Collections for Third Parties

| | | |
|------|-------------|-------------|
| | 2023 | 2021 |
| | £ | £ |
| None | - | - |
| | <u>-</u> | <u>-</u> |

Notes to the financial statements for the year ended 31st March 2023 (continued)

5. Transactions with the Trustees

The Treasurer and Secretary normally receive an honorarium of £50 each to cover all costs of administration of the fund such as postage, stationery etc. however this year they did not draw down on the funds due to the ongoing financial situation.

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

6. Governance Costs

No Governance costs were incurred during the year as the independent examiner provided services free.

The Following Notes
Do Not Form Part of The Accounts
And are for Information Only

Note 1 Donations

| | 2023 | | | 2022 |
|-----------------------------------|-----------|--------------|-----------|-----------|
| | Gift Aid | Non Gift Aid | Total | Total |
| Lodge 30 | 365.00 | 20.00 | 385.00 | 435.00 |
| Lodge 35 | 600.00 | 95.00 | 695.00 | 892.00 |
| Lodge 50 | - | - | - | 185.00 |
| Lodge 142 | 300.00 | 200.00 | 500.00 | 155.00 |
| Lodge 172 | 650.00 | 90.00 | 740.00 | 270.00 |
| Lodge 301 | 460.00 | 240.00 | 700.00 | 300.00 |
| Lodge 367 | 225.00 | 350.00 | 575.00 | 500.00 |
| Lodge 369 | 250.00 | 35.00 | 285.00 | 415.00 |
| Lodge 377 | 425.00 | - | 425.00 | 500.00 |
| Lodge 379 | 371.00 | 40.00 | 411.00 | 252.00 |
| Lodge 488 | - | 350.00 | 350.00 | 350.00 |
| Lodge 516 | 1,270.00 | 965.00 | 2,235.00 | 1,815.20 |
| Lodge 703 | 650.00 | - | 650.00 | 500.00 |
| Lodge 835 | 480.00 | - | 480.00 | 225.00 |
| Lodge 917 | 355.00 | - | 355.00 | 423.00 |
| Lodge 1009 | 380.00 | 270.00 | 650.00 | 650.00 |
| Royal Arch Chapter 35 | 480.00 | 70.00 | 550.00 | 500.00 |
| Royal Arch Chapter 113 | 220.00 | - | 220.00 | 265.00 |
| Royal Arch Chapter 301 | 255.00 | 5.00 | 260.00 | 128.00 |
| Royal Arch Chapter 367 | - | - | - | 100.00 |
| Royal Arch Chapter 377 | 260.00 | - | 260.00 | - |
| Royal Arch Chapter 379 | 225.00 | 15.00 | 240.00 | 410.00 |
| Royal Arch Chapter 703 | 350.00 | 150.00 | 500.00 | 350.00 |
| Royal Arch Chapter 1009 | 820.00 | 215.00 | 1,035.00 | - |
| Mourne Council | 250.00 | 50.00 | 300.00 | 300.00 |
| Myra Castle Council | 95.00 | 133.00 | 228.00 | 205.00 |
| Heart of Down Council | 205.00 | 114.00 | 319.00 | 193.50 |
| Donard Preceptory | 630.00 | 120.00 | 750.00 | 320.00 |
| Heart of Down Preceptory | 555.00 | 95.00 | 650.00 | 330.00 |
| Myra Castle Preceptory | 610.00 | 175.00 | 785.00 | 835.00 |
| St Patrick's Preceptory | 370.00 | 95.00 | 465.00 | 185.00 |
| Provincial Grand Lodge of Down | 2,102.00 | 201.55 | 2,303.55 | - |
| District Grand Chapter of Down | 785.00 | - | 785.00 | 852.00 |
| Provincial Priory of South Ulster | - | - | - | - |
| | 14,993.00 | 4,093.55 | 19,086.55 | 11,364.71 |

| | |
|------------------------------------|-------------------|
| Total Gift Aided Contributions | £14,993.00 |
| Total Non-Gift Aided Contributions | £4,093.55 |
| Gift Aid Claimed | £5,450.89 |
| | <u>£24,537.44</u> |

Note 2.

The Down Masonic Widows Fund meet all the costs associated with the Widows Lunch directly.

Note 3.

Administration Costs:

| | |
|----------------------------|-----------|
| Treasurer Honorarium | £- |
| Secretary Honorarium | £- |
| Bank Fee Committee Account | - |
| | <u>£-</u> |

Note 4.

Charitable Donations:

| | |
|--------------------------------|-------------------|
| Down Masonic Widows Fund | £20,027.02 |
| Victoria Jubilee Fund | £2,369.42 |
| Masonic Orphans Welfare Fund | £150.00 |
| Teddies for Loving Care | £45.00 |
| Joseph Karmel Fund | £376.00 |
| Harold McMaster Taggart Fund | £425.00 |
| Margaret Elizabeth Daniel Fund | £1,115.00 |
| | <u>£24,537.44</u> |

Downpatrick District Masonic Charity Committee

Northern Ireland - Charity number 101336

Annual report

Trustees' Annual Report for the year ended 31st December 2023

The trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for Downpatrick District Masonic Charity Committee for the year ended 31st December 2023

Objectives and Activities

The principal function of the Downpatrick District Masonic Charity Committee is to raise funds through the various Masonic Lodges situated within its District. It does so by promoting the benefits of fundraising to the Lodges, assisting them with collecting information about potential beneficiaries identifying other sources of income for those beneficiaries such as rate rebates or other forms of income support. It does this through dedicated individuals within each lodge.

Potential beneficiaries are identified by the respective lodges and application forms completed and forwarded to the Charity Committee. These are reviewed by the Charity Committee, collated and forwarded to the Down Masonic Widows Fund.

The Committee receives all funds raised by the Lodges, collates, claims tax relief and distributes to respective Masonic Funds for distribution to beneficiaries.

Achievements, Performance & Public Benefit

The removal of the restrictions imposed by COVID meant that all Lodges, Chapters etc. are now meeting again and so there has been an increase in gift aided donation and non-gift aided contributions. All funds raised were passed on to respective Masonic Charities the principle fund being the Down Masonic Widows Fund who supported twenty eight Widows from the District.

The various Lodges in addition to contributions to the Committee raised and distributed £2,250.00 to Other Non-Masonic Charities as well as giving £1,630 directly to their own widows.

Financial Review

- The Committee received £14,993.00 in Gift Aided Contributions and £4,093.55 in non-Gift Aided Contributions. A claim for gift aid to HMRC realised £5,450.89. £24,537.44 was distributed to seven Masonic Charities the main recipient of which was the Down Masonic Widows Fund.
- The Committee intends to distribute as much of its receipts as possible less expenses. It is not intending to levy any costs on Lodges for administration as it has sufficient funds within its Committee Account to meet those costs for the foreseeable future.

Going Concern

The trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the The Downpatrick District Masonic Charity Committee can continue its activities and the financial statements for the year ended 2023 can be signed off as a going concern.

Structure, Governance and Management

Governing Document and Constitution of the Charity

The Downpatrick District Masonic Charity Committee is governed by the Constitution and Rules as amended and adopted at a meeting held on the 23rd of March 2016 at the Masonic Hall, English Street, Downpatrick.

Recruitment and Appointment of Committee Members (Trustees)

In accordance with the Constitution and Rules the members as defined in that Constitution and Rules appoint annually the following to be the Board of Trustees.

President
Chairman
Treasurer
Secretary

Trustees' Annual Report for the year ended 31st December 2023 (continued)

Pay and remuneration

The Charity Committee does not pay or remunerate any Trustee or member of the Committee.

Organisational Structure

The governance, strategy, management and administration of The Charity Committee is the responsibility of a Board of Trustees elected in accordance with the constitution to act as trustees of the funds of The Charity Committee. The Committee meet annually and on any other occasion deemed necessary by the Board of Trustees.

Compliance with Public Benefit

The Charity Committee has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve The Charity Committee's objectives, as well as providing public benefit.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the statement of receipts and payments and statement of assets and liabilities in accordance with applicable law and regulations.

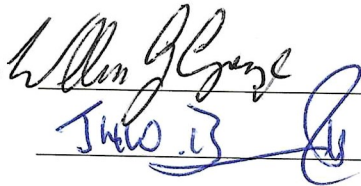
The law applicable to charities in Northern Ireland with Income of less than £250,000 requires the trustees to prepare a statement of receipts and payments and a statement of assets and liabilities for each financial year.

The trustees are responsible for keeping accounting records that are sufficient to show and explain the Committee's transactions and disclose with reasonable accuracy at any time the assets and liabilities of the Charity. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on Behalf of the Trustees

Chairman

Mr. William James George



29th January 2024

Secretary

Mr. Harold Bennett



29th January 2024

Downpatrick District Masonic Charity Committee

Northern Ireland - Charity number 101336

Annual return

Independent Examiners Report to the Trustees of Downpatrick District Masonic Charity Committee

I report on the accounts of the **Downpatrick District Masonic Charity Committee** for the year ended 31 December 2023, which are set out on pages 6 to 8.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.


My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

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2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Mr Diarmuid McNulty
Galwally House
2 Drumkeen Complex
Upper Galwally
Belfast
BT8 6FY

Date 15/3/24