

**Independent examiner's report to the charity trustees of Seven Towers and
Massereene for the Period Ended 31st December 2023**

Masonic Charity Committee NIC 102862

I report on the accounts of Seven Towers & Massereene Masonic Charity Committee for the year ended 31 December 2022, which are set out on pages **3** to **4** .

Respective responsibilities of the 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.

 21st June 2024

Vincent Tony Francis FCCA

Relevant professional qualification or body: Association of Chartered Certified Accountants

Address: 34 Millbrooke Manor, Ballymoney, BT53 7HX Date: 29th July 2023



Charity Committee



Statement of Assets & Liabilities as at 31st December 2023

	YEAR 2023	YEAR <u>2022</u>		
Assets - Cash funds				
<table border="1"><tr><td>Charity Account</td></tr><tr><td>Admin. Account</td></tr></table>	Charity Account	Admin. Account	£ 4,280	£ 3,974
Charity Account				
Admin. Account				
	£ 575	£ 443		
Total Assets	<u>£ 4,855</u>	<u>£ 4,417</u>		
Reserves				
Opening Balance	£ 4,417	£ 4,576		
Surplus/deficiency for period	£ 438	-£ 159		
Closing Balance	<u>£ 4,855</u>	<u>£ 4,417</u>		
	£ -			



Charity Committee Receipts & Payments Account

**2023****2022**

Donations received from Lodges,
Chapters, personal & fundraising activities etc
HMRC Gift Aid
Interest Received
Admin Fees

£ 31,374
£ 4,818
£ 17
£ 535

Donations received from Lodges,
Chapters, personal & fundraising activities etc
HMRC Gift Aid
Interest Received
Admin Fees

£ 13,840
£ 2,305
£ 7
£ 230

Total Receipts

£ 36,743

Total Receipts

£ 16,382**Payments to:**

Expenses
AGENI (PGL)
Macmillan Cancer Support
B.M.C.Fund
B.M.Wid.Fund
M. Orphans
FI Girls & Boys Fund
J.K. Fund
FIWJ & Welfare Fund
RMFFund
H.McM.T. Fund
Bank Charges
Other Fees

£ 3,240
£ 1,000
£ 19,800
£ 1,000

£ 800
£ 300
£ 9,200

£ 500
£ 65.19
£ 20

R.M.Fund

UKRAINE (G.L. & LOCAL)

Craigs Parish £ 210
Insurance £ 170

Total Payments

£ 36,305

Surplus/deficiency for year

£ 438**Payments to:**

Expenses
Bank Charges
J.K. Fund
H.McM.T. Fund
B.M.Wid.Fund
M.Wel. Fund
V.J. Fund
M. Orphans
B.M.C.Fund
R.M.Fund
Macmillan Cancer Support
UKRAINE (G.L. & LOCAL)
Craigs Parish
Insurance

£ -
£ 45
£ 500
£ 350
£ 550
£ 150
£ 1,350
£ 300
£ 8,300
£ 25
£ 3,600
£ 1,100
£ 100
£ 170
£ -
£ -
£ -

Total Payments

£ 16,540

Surplus/deficiency for year

£ (159)