

Lisburn District Masonic Charity Fund

Northern Ireland · Charity number 106216

Details

| | |
|------------|--|
| Known as | Lisburn and District Masonic Committee |
| Status | Received |
| Registered | 2017-08-14 |
| Register | View on the Charity Commission for Northern Ireland register |

Contact

Address
46 Ballyholme Esplanade
Bangor
Co Down
Northern Ireland
BT20 5nj
BT20 5NJ

Phone 07748056269

Activities

Purposes: The objects of The Charity Fund 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 Members of Lodges within Lisburn & District, as defined by the Provincial Grand Lodge of Antrim. 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 approved by a majority of the members of the Fund. c) at its discretion, provide financial assistance for other charitable purposes as defined in the Charities Act (Northern Ireland)

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: Counselling/support, Medical/health/sickness, Relief of poverty

Who the charity helps: Children (5-13 year olds), General public, Men, Mental health, Older people, Parents, Preschool (0-5 year olds), Unemployed/low income, Women, Youth (14-25 year olds)

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-12-31 | £113,478 | £70,441 | £0 | 0 |

Trustees

| Name | Role | Appointed |
|-----------------|------|-----------|
| Arthur Morgan | | |
| Brian Hampton | | |
| Edward Carson | | |
| Geoffrey Rea | | |
| Girvin Mairs | | |
| Harold White | | |
| John McClelland | | |
| Mark Henderson | | |
| Melvyn Bacon | | |

Lisburn District Masonic Charity Fund

Northern Ireland - Charity number 106216

Accounts

LISBURN AND DISTRICT MASONIC CHARITY FUND

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

LISBURN AND DISTRICT MASONIC CHARITY FUND

Receipts and Payments Account for the Financial Year ended 31 December 2024

SECTION A: RECEIPTS AND PAYMENTS

| | Notes | Unrestricted Funds | Restricted Funds | Total 2024 | Total 2023 |
|--|-------|-----------------------|---------------------|------------------|-----------------|
| Donations from Masonic Units | A | 99173.64 | 7403.15 | 106576.79 | 14170.79 |
| Surplus Night at the Races | | | | 0.00 | 1953.00 |
| AGM Ballot | | 584.00 | | 584.00 | 485.00 |
| Surplus AGM Dinner | | 150.00 | | 150.00 | |
| Surplus Kelly Smiley Evening | | 490.00 | | 490.00 | |
| Surplus Kelly Smiley Ballot | | 456.60 | | 456.60 | |
| Fireside Quiz | | 179.00 | | 179.00 | 307.00 |
| Gift Aid Reclaimed | | 3388.99 | | 3388.99 | 1776.76 |
| Members' Donations for Working Expenses | | 450.00 | | 450.00 | 389.00 |
| Members' Monthly Draw | | 197.25 | | 197.25 | 304.00 |
| Bank Interest | | 1006.06 | | 1006.06 | 7.38 |
| Total Receipts | | 106075.54 | 7403.15 | 113478.69 | 19392.93 |
| <u>PAYMENTS</u> | | | | | |
| Donations Made | B | 62300.00 | 7309.48 | 69609.48 | 20375.79 |
| Governance Costs | C | 686.82 | | 686.82 | 545.66 |
| Carol Service Expenses | | 96.97 | | 96.97 | 86.48 |
| Meeting Costs | | 48.59 | | 48.59 | |
| Deficit AGM Dinner | | | | | 57.60 |
| Total payments | | 63132.38 | 7309.48 | 70441.86 | 21065.53 |
| Surplus of Receipts over payments | | 42943.16 | 93.67 | 43036.83 | -1672.60 |
| Total Funds brought Forward | | 4158.70 | 745.00 | 4903.70 | 6576.30 |
| Total Funds at End of Year | D | 47101.86 | 838.67 | 47940.53 | 4903.70 |

SECTION B: STATEMENT OF ASSETS
AND LIABILITIES 31 DECEMBER 2024

| | Note | Unrestricted Funds | Restricted Funds | 2024 | 2023 |
|-------------------------------|------|-----------------------|---------------------|----------|---------|
| Cash at Bank 31 December 2023 | | 4158.70 | 745.00 | 4903.70 | 6576.30 |
| Surplus for year | | 42943.16 | 93.67 | 43036.83 | - |
| Cash at Bank 31 December 2024 | D | 47101.86 | 838.67 | 47940.53 | 4903.70 |

Notes

1 The Charity Fund had no further Assets or Liabilities at 31 December 2024

2 The notes on the following pages form part of these financial statements

Approved by the Trustees on 10 March 2025 and signed on their behalf by

Eddie Carson
Chairman

Harold White
Treasurer

LISBURN AND DISTRICT MASONIC CHARITY FUND

Notes to the Financial Accounts for the Year to 31 December 2024

Note A: Donations Received by Category of Masonic Unit

| £ | 2004 | 2003 |
|-----------------------------------|------------------|-----------------|
| Lodges | 101550.29 | 9635.69 |
| Chapters | 1269.00 | 1447.10 |
| Councils | 530.00 | 145.00 |
| Preceptories | 1852.50 | 2000.00 |
| Prince Masons | 0.00 | 50.00 |
| Collection Annual General Meeting | 350.00 | 285.00 |
| Collection Carol Service | 505.00 | 568.00 |
| Other | 520.00 | 40.00 |
| | | |
| Total | 106576.79 | 14170.79 |

Note B : Donations Made

| Charity Fund £ | Restricted Donations | Unrestricted Donations | Total Donations 2024 | Total Donations 2023 |
|---|----------------------|------------------------|----------------------|----------------------|
| Freemasons Ireland Victoria Jubilee Benevolent and Welfare | 2215.62 | 29500.00 | 31715.62 | 9682.84 |
| Belfast Masonic | 518.86 | 29000.00 | 29518.86 | 8104.20 |
| Freemasons Ireland Girls and Boys | 31.25 | 0.00 | 31.25 | 0.00 |
| Joseph Karmel | 250.00 | 0.00 | 250.00 | 5.00 |
| Harold McMaster Taggart | 62.50 | 0.00 | 62.50 | 18.75 |
| Down Masonic Widows | 56.25 | 0.00 | 56.25 | 55.00 |
| Seven Towers Masonic | 0.00 | 0.00 | 0.00 | 10.00 |
| Big Give for Age NI | 0.00 | 1000.00 | 1000.00 | 1000.00 |
| McMillan Cancer Support | 4000.00 | 0.00 | 4000.00 | 0.00 |
| St Mark's Church Ballymacash | 0.00 | 2800.00 | 2800.00 | 300.00 |
| Air Ambulance | 175.00 | 0.00 | 175.00 | 0.00 |
| Fleming Fulton School | 0.00 | 0.00 | 0.00 | 1200.00 |
| | | | | |
| TOTAL | 7309.48 | 62300.00 | 69609.48 | 20375.79 |

Note C: Governance Costs

| £ | 2024 | 2023 |
|----------------------------------|--------|--------|
| Postage, Printing and Stationary | 228.27 | 116.06 |
| Bank Fees | 107.10 | 104.14 |
| Insurance | 350.95 | 325.46 |
| Meeting Expenses | 48.59 | 0.00 |
| | | |
| Total | 734.91 | 546.66 |

Note D: Cash at Bank 31 December 2024

| | |
|-----------------------------|------------|
| Charity Account | £4,498.20 |
| Working Expenses Account | £311.01 |
| Business Investment Account | £43,131.32 |
| | |
| Total | £47,940.53 |

Note E: Accounting Policy

These accounts have been prepared on a receipts and payments basis, and are based on all the transactions recorded in the Charity, Working Expenses, and Business Investment bank accounts.

Lisburn District Masonic Charity Fund

Northern Ireland - Charity number 106216

Accounts

LISBURN AND DISTRICT MASONIC CHARITY FUND

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

CCNI 24 Apl 24

LISBURN AND DISTRICT MASONIC CHARITY FUND

Receipts and Payments Account for the financial Year ended 31 December 2023

| SECTION A: RECEIPTS AND PAYMENTS | | | | | | |
|--|-------|-----------------------|---------------------|-----------------|--|-----------------|
| | Notes | Unrestricted Funds | Restricted Funds | Total 2023 | | Total 2022 |
| Donations from Masonic Units | A | 9053.60 | 5117.19 | 14170.79 | | 7925.60 |
| Surplus Night at the Races | | 1953.00 | | 1953.00 | | 1704.00 |
| AGM Ballot | | 485.00 | | 485.00 | | 84.00 |
| Fireside Quiz | | 307.00 | | 307.00 | | 0.00 |
| Gift Aid Reclaimed | | 1290.51 | 486.25 | 1776.76 | | 939.64 |
| Members' Donations for Working Expenses | | 389.00 | | 389.00 | | 599.00 |
| Members' Monthly Draw | | 304.00 | | 304.00 | | 210.70 |
| Bank Interest | | 7.38 | | 7.38 | | 3.19 |
| Total Receipts | | 13789.49 | 5603.44 | 19392.93 | | 11466.13 |
| <u>PAYMENTS</u> | | | | | | |
| Donations Made | B | 14978.70 | 5397.09 | 20375.79 | | 4745.73 |
| Governance Costs | C | 545.66 | | 545.66 | | 491.70 |
| Carol Service Expenses | | 86.48 | | 86.48 | | 50.00 |
| Deficit AGM Dinner | | 57.60 | | 57.60 | | 0.00 |
| Total payments | | 15668.44 | 5397.09 | 21065.53 | | 5287.43 |
| Surplus of Receipts over payments | | -1878.95 | 206.35 | -1672.60 | | 6178.90 |
| Total Funds brought Forward | | 6140.60 | 435.70 | 6576.30 | | 397.40 |
| Total Funds at End of Year | D | 4261.65 | 642.05 | 4903.70 | | 6576.30 |

| SECTION B: STATEMENT OF ASSETS AND LIABILITIES 31 DECEMBER 2023 | | | | | |
|---|-------|--------------|------------|----------|---------|
| | | Unrestricted | Restricted | | |
| | Notes | Funds | Funds | | |
| Cash at bank 31 December 2022 | | 6140.60 | 435.70 | 6576.30 | 397.40 |
| Surplus for year | | -1878.95 | 206.35 | -1672.60 | 6178.90 |
| Cash at Bank 31 December 2023 | D | 4261.65 | 642.05 | 4903.70 | 6576.30 |

Notes

1 The Charity Fund had no further Assets or Liabilities at 31 December 2023

2 The notes on the following pages form part of these financial statements

Approved by the Trustees on 11 March 2024 and signed on their behalf by

Mel Bacon
Chairman

Harold White
Treasurer

LISBURN AND DISTRICT MASONIC CHARITY FUND

Notes to the Financial Accounts for the Year to 31 December 2023

Note A: Donations Received by Category of Masonic Unit

| £ | 2023 | 2022 | 2021 |
|--------------------------|-----------------|----------------|----------------|
| | | | |
| Craft Lodges | 9635.69 | 2463.71 | 1235.40 |
| Chapters | 1193.10 | 1066.80 | 340.00 |
| Councils | 145.00 | 300.00 | 0.00 |
| Preceptories | 2254.00 | 3518.00 | 0.00 |
| Prince Masons | 50.00 | 50.00 | 50.00 |
| AGM Dinner Collection | 285.00 | 0.00 | 0.00 |
| Carol Service Collection | 568.00 | 404.00 | 0.00 |
| Other Unit Donations | 40.00 | 0.00 | 0.00 |
| | | | |
| Total | 14170.79 | 7802.51 | 1625.40 |

Note B : Donations Made

| Charity Fund £ | Restricted Donations | Unrestricted Donations | Total Donations 2023 | Total Donations 2022 |
|------------------------------|----------------------|------------------------|----------------------|----------------------|
| | | | | |
| FI VJ Welfare | 2843.50 | 6839.34 | 9682.84 | 2483.23 |
| Belfast Masonic | 1264.84 | 6839.36 | 8104.20 | 1850.00 |
| Joseph Karmel Benevolent | 5.00 | 0.00 | 5.00 | 0.00 |
| Seven Towers Masonic | 10.00 | 0.00 | 10.00 | 0.00 |
| Down Masonic Widows' | 55.00 | 0.00 | 55.00 | 0.00 |
| Harold Mc Master Taggart | 18.75 | 0.00 | 18.75 | 6.25 |
| St Mark's Church Ballymacash | 0.00 | 300.00 | 300.00 | 300.00 |
| Age NI | 0.00 | 1000.00 | 1000.00 | 0.00 |
| Fleming Fulton School | 1200.00 | 0.00 | 1200.00 | 0.00 |
| Grand Lodge Ukraine Appeal | 0.00 | 0.00 | 0.00 | 100.00 |
| Masonic Boys' | 0.00 | 0.00 | 0.00 | 6.25 |
| | | | | |
| Total | 5397.09 | 14978.70 | 20375.79 | 4745.73 |

Note C: Governance Costs

| £ | 2023 | 2022 |
|----------------------------------|---------------|---------------|
| Postage, Printing and Stationary | 116.06 | 45.05 |
| Bank Fees | 104.14 | 101.57 |
| Insurance | 325.46 | 345.08 |
| | | |
| Total | 545.66 | 491.70 |

Note D: Cash at Bank 31 December 2023

| £ | Charity Account | Working Expenses Account | Total |
|---|-----------------|--------------------------|---------|
| Cash balances as per Danske Bank statements | 4413.56 | 490.14 | 4903.70 |

Note E: Accounting Policy

These accounts have been prepared on a receipts and payments basis, and are based on all of the transactions recorded in the Charity and Working Expenses bank accounts.

Lisburn District Masonic Charity Fund

Northern Ireland - Charity number 106216

Annual report

LISBURN AND DISTRICT MASONIC CHARITY FUND

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

CCNI 24 Apl 24

INFORMATION ON THE FUND

The Lisburn & District Masonic Charity Fund is subject to the Charities Act (Northern Ireland) 2008, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and The Charities Act (Northern Ireland) 2022.

It is registered with The Charity Commission for Northern Ireland,

Charity No 106216

The operation of The Charity Fund is governed by its Constitution and Rules, originally dated 13 February 1995 with subsequent amendments dated 14 September 2015, 14 November 2016, 10 September 2018, 12 November 2018 and 11 March 2019.

Its members are masonic units that have their meeting place in a masonic hall situated within the Lisburn District as defined by the Provincial Grand Lodge of Antrim.

Craft Lodges elect three representatives, and Royal Arch Chapters, Councils of Knight Masons, Preceptory, and Prince Masons each elect two representatives to The Charity Fund Committee where they are entitled to vote at General, Special General, and Annual General Meetings. The masonic units are usually represented by their Almoner and Stewart of Charities, and in the case of Craft Lodges an additional representative is nominated.

The Charity Fund Committee elects The Charity Fund Board of Trustees at its Annual General Meeting, including the Chairman, Secretary, Treasurer, and Gift Aid Secretary.

The Charity Fund Board of Trustees is responsible for the governance, strategy, management, and administration of The Charity Fund. The objectives of The Charity Fund are:-

- (A) To relieve the poverty of widows of freemasons, relatives of freemasons, and freemasons who are experiencing financial hardship, and
- (B) To assist any duly constituted masonic charity, any other charitable masonic undertaking, or any non-masonic charity approved by the members of The Charity Fund Committee, and
- (C) At its discretion, to provide financial assistance for other charitable purposes as defined in The Charities Act (Northern Ireland) 2008

The Charity Fund Committee meets monthly, apart from the summer months and December. The Charity Fund Board of Trustees meets as and when required.

The Charity Fund receives donations that have been collected by its member masonic units, and from various fund-raising events organised by The Charity Fund Committee, Tax on Gift Aid donations is reclaimed, and all of the collected monies are donated to registered masonic and non-masonic charities.

The administrative costs of operating The Charity Fund are paid for by working expense donations from the member masonic units, and by members' ballots conducted at the monthly meetings of the Committee. The Trustees act in a voluntary capacity and receive no

remuneration other than any payments for expenses incurred in the operation of The Charity Fund.

The bankers to The Charity Fund are Danske Bank, PO Box 183, Donegall Square West, Belfast BT1 6JS. The Charity Fund operates two bank accounts, one the Charity Account for receiving charity donations and making charitable payments; and one the Working Expenses Account for the administrative costs of operating The Charity Fund.

The Charity Fund has Trustee, Public Liability, and Employers' Liability insurance to provide cover for those involved in the various activities and functions of The Charity Fund.

The annual accounts of The Charity Fund are prepared on a receipts and payments basis, based on the transactions recorded in the Fund's bank accounts where all monies received are lodged. The accounts of The Charity Fund are scrutinised by an Independent Examiner.

The address of the Fund is Lisburn Masonic Hall, 11 Belsize Road, Lisburn, Co Antrim BT27 4LA

TRUSTEES

Mel Bacon

Chairman

Mark Henderson

Secretary

Harold White

Treasurer

Brian Hampton

Gift Aid Secretary

Eddie Carson

Samuel Jamison

Girvin Mairs

Arthur Morgan

Geoffrey Rea

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

It is very pleasing to report a further good recovery in donation levels in 2023 from the Covid-hit years of 2021 and 2022. The total raised last year amounted to £19,392 and donations made totalled £20,375 that compared with the figures of £11,466 and £4,745 respectively in 2022.

The Trustees are extremely grateful for the generous support of the brethren of the Lisburn District, and their friends who supported our events.

Donations from our masonic units almost doubled from £7,925 in 2022 to £14,170 with the biggest increase coming from craft lodges where donations received increased from £2,463 to £9,635. Of our fundraising activities the Night of the Races raised £1,953, the AGM Ballot £485, and by 31 December the Fireside Quiz had raised £307.

A tax refund of £1,776 was received on Gift Aid donations.

Donations for Working Expenses from our member units totalled £389, and the members' monthly ballot totalled £304, providing in total of £693 to cover the operating expenses of the Charity Fund that amounted to £632 in 2023.

Of the total donations of £20375 made by the Fund, Restricted (or designated) Donations amounted to £5,397 and Unrestricted Donations amounted to £14,978. From this latter account, donations made by the Fund included £1,000 to Age NI, £300 to St Mark's Church Ballymacash, £6,839 to the newly constituted Freemasons Ireland Victoria Jubilee & Welfare Fund, and £6,839 to the Belfast Masonic Charity Fund. Including the Restricted Donations designated for the latter two charities, the total amounts donated to the Freemasons Fund was £9,682. And to the Belfast Fund was £8,104. A Restricted Donation of £1,200 was made to the Fleming Fulton School at the request of a member lodge.

In November, we were very pleased to welcome Andrea McAfee from Age NI to a meeting of our members where she gave a very interesting talk on their services. It was well received by our members.

With donations made during the year exceeding donations received the accounts show a deficit of £1,672 but with the cash brought forward from 2022 of £6,178, it leaves a cash balance of £4,903 at the year-end for distribution in the coming year.

With the return to a more normal level of activity it is the hope of the Trustees that the current level of donations can be maintained or improved upon in 2024.

The Charity Fund Board of Trustees 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 past year have helped to achieve The Charity Fund's objectives, and that they provide a public benefit.

Approved and adopted at a meeting of The Charity Fund Board of Trustees on 4 March 2024, and signed on their behalf by

Mel Bacon

Chairman, The Lisburn and District Masonic Charity Committee

Lisburn District Masonic Charity Fund

Northern Ireland - Charity number 106216

Annual return

LISBURN AND DISTRICT MASONIC CHARITY FUND

EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

CCNI 24 Apl 24

Independent Examiner's Report to the Trustees of Lisburn & District Masonic Charity Fund.

I report on the accounts of the Charity Fund for the year ended 31 December 2023, which are set out on the following pages..

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:

1. Examine the accounts under section 65 of the Charities Act, and
2. Follow the procedures laid down in the general Directions given by The Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act, and
3. State whether any 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.

Jonny O'Callaghan FCCA

25 Monument Road

Hillsborough Co Down BT26 6HT

Date: 4 March 2024

LISBURN AND DISTRICT MASONIC CHARITY FUND

Receipts and Payments Account for the financial Year ended 31 December 2023

| SECTION A: RECEIPTS AND PAYMENTS | | | | | | |
|--|-------|-----------------------|---------------------|-----------------|--|-----------------|
| | Notes | Unrestricted Funds | Restricted Funds | Total 2023 | | Total 2022 |
| Donations from Masonic Units | A | 9053.60 | 5117.19 | 14170.79 | | 7925.60 |
| Surplus Night at the Races | | 1953.00 | | 1953.00 | | 1704.00 |
| AGM Ballot | | 485.00 | | 485.00 | | 84.00 |
| Fireside Quiz | | 307.00 | | 307.00 | | 0.00 |
| Gift Aid Reclaimed | | 1290.51 | 486.25 | 1776.76 | | 939.64 |
| Members' Donations for Working Expenses | | 389.00 | | 389.00 | | 599.00 |
| Members' Monthly Draw | | 304.00 | | 304.00 | | 210.70 |
| Bank Interest | | 7.38 | | 7.38 | | 3.19 |
| Total Receipts | | 13789.49 | 5603.44 | 19392.93 | | 11466.13 |
| <u>PAYMENTS</u> | | | | | | |
| Donations Made | B | 14978.70 | 5397.09 | 20375.79 | | 4745.73 |
| Governance Costs | C | 545.66 | | 545.66 | | 491.70 |
| Carol Service Expenses | | 86.48 | | 86.48 | | 50.00 |
| Deficit AGM Dinner | | 57.60 | | 57.60 | | 0.00 |
| Total payments | | 15668.44 | 5397.09 | 21065.53 | | 5287.43 |
| Surplus of Receipts over payments | | -1878.95 | 206.35 | -1672.60 | | 6178.90 |
| Total Funds brought Forward | | 6140.60 | 435.70 | 6576.30 | | 397.40 |
| Total Funds at End of Year | D | 4261.65 | 642.05 | 4903.70 | | 6576.30 |

| SECTION B: STATEMENT OF ASSETS AND LIABILITIES 31 DECEMBER 2023 | | | | | |
|---|-------|--------------|------------|----------|---------|
| | | Unrestricted | Restricted | | |
| | Notes | Funds | Funds | | |
| Cash at bank 31 December 2022 | | 6140.60 | 435.70 | 6576.30 | 397.40 |
| Surplus for year | | -1878.95 | 206.35 | -1672.60 | 6178.90 |
| Cash at Bank 31 December 2023 | D | 4261.65 | 642.05 | 4903.70 | 6576.30 |

Notes

1The Charity Fund had no further Assets or Liabilities at 31 December 2023

2 The notes on the following pages form part of these financial statements

Approved by the Trustees on 11 March 2024 and signed on their behalf by

Mel Bacon
Chairman

Harold White
Treasurer

LISBURN AND DISTRICT MASONIC CHARITY FUND

Notes to the Financial Accounts for the Year to 31 December 2023

Note A: Donations Received by Category of Masonic Unit

| £ | 2023 | 2022 | 2021 |
|--------------------------|-----------------|----------------|----------------|
| | | | |
| Craft Lodges | 9635.69 | 2463.71 | 1235.40 |
| Chapters | 1193.10 | 1066.80 | 340.00 |
| Councils | 145.00 | 300.00 | 0.00 |
| Preceptories | 2254.00 | 3518.00 | 0.00 |
| Prince Masons | 50.00 | 50.00 | 50.00 |
| AGM Dinner Collection | 285.00 | 0.00 | 0.00 |
| Carol Service Collection | 568.00 | 404.00 | 0.00 |
| Other Unit Donations | 40.00 | 0.00 | 0.00 |
| | | | |
| Total | 14170.79 | 7802.51 | 1625.40 |

Note B : Donations Made

| Charity Fund £ | Restricted Donations | Unrestricted Donations | Total Donations 2023 | Total Donations 2022 |
|------------------------------|----------------------|------------------------|----------------------|----------------------|
| | | | | |
| FI VJ Welfare | 2843.50 | 6839.34 | 9682.84 | 2483.23 |
| Belfast Masonic | 1264.84 | 6839.36 | 8104.20 | 1850.00 |
| Joseph Karmel Benevolent | 5.00 | 0.00 | 5.00 | 0.00 |
| Seven Towers Masonic | 10.00 | 0.00 | 10.00 | 0.00 |
| Down Masonic Widows' | 55.00 | 0.00 | 55.00 | 0.00 |
| Harold Mc Master Taggart | 18.75 | 0.00 | 18.75 | 6.25 |
| St Mark's Church Ballymacash | 0.00 | 300.00 | 300.00 | 300.00 |
| Age NI | 0.00 | 1000.00 | 1000.00 | 0.00 |
| Fleming Fulton School | 1200.00 | 0.00 | 1200.00 | 0.00 |
| Grand Lodge Ukraine Appeal | 0.00 | 0.00 | 0.00 | 100.00 |
| Masonic Boys' | 0.00 | 0.00 | 0.00 | 6.25 |
| | | | | |
| Total | 5397.09 | 14978.70 | 20375.79 | 4745.73 |

Note C: Governance Costs

| £ | 2023 | 2022 |
|----------------------------------|---------------|---------------|
| Postage, Printing and Stationary | 116.06 | 45.05 |
| Bank Fees | 104.14 | 101.57 |
| Insurance | 325.46 | 345.08 |
| | | |
| Total | 545.66 | 491.70 |

Note D: Cash at Bank 31 December 2023

| £ | Charity Account | Working Expenses Account | Total |
|---|-----------------|--------------------------|---------|
| Cash balances as per Danske Bank statements | 4413.56 | 490.14 | 4903.70 |

Note E: Accounting Policy

These accounts have been prepared on a receipts and payments basis, and are based on all of the transactions recorded in the Charity and Working Expenses bank accounts.

Lisburn District Masonic Charity Fund

Northern Ireland - Charity number 106216

Accounts

LISBURN AND DISTRICT MASONIC CHARITY FUND

ANNUAL ACCOUNTS 2022

VCCNI 4 May 2023

LISBURN AND DISTRICT MASONIC CHARITY FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

| Receipts £ | Notes | Unrestricted Funds | Restricted Funds | Total 2022 | Total 2021 |
|--|-------|--------------------|------------------|-----------------|----------------|
| Donations from Masonic Units | A | 6816.10 | 1109.50 | 7925.60 | 1625.00 |
| Surplus Night at the Races | | 1704.20 | | 1704.20 | 125.00 |
| AGM Ballot | | 84.00 | | 84.00 | 0.00 |
| Members' Donations for Working Expenses | | 599.00 | | 599.00 | 102.00 |
| Members' Monthly Draw | | 210.70 | | 210.70 | 0.00 |
| Other Donations | | | | | 25.00 |
| Gift Aid Reclaimed | | 734.76 | 204.88 | 939.64 | 294.99 |
| Bank Interest | | 3.19 | | 3.19 | 0.91 |
| Total Receipts | | 10151.95 | 1314.38 | 11466.33 | 2172.90 |
| Payments £ | | | | | |
| Donations Made | B | 3900.00 | 845.73 | 4745.73 | 2120.75 |
| Governance Costs | C | 491.70 | | 491.70 | 371.73 |
| Carol Service Expenses | | 50.00 | | 50.00 | 0.00 |
| Total Payments | | 4441.70 | 845.73 | 5287.43 | 2492.48 |
| Surplus of Payments over Receipts | | 5710.25 | 468.65 | 6178.90 | 319.58 |
| Total Funds Brought Forward | | 337.40 | 60.00 | 397.40 | 716.98 |
| Total Funds at Year End | D | 6047.65 | 528.65 | 6576.30 | 397.40 |

SECTION B: Statement of assets and liabilities at 31 December 2021

| | Note | Unrestricted Funds | Restricted Funds | Total |
|----------------------------------|------|-----------------------|---------------------|---------|
| Cash at Bank 31 December 2021 | | 337.40 | 60.00 | 397.40 |
| Surplus for Year | | 5710.25 | 468.65 | 6178.90 |
| Cash at Bank 31 December 2022 | D | 6047.65 | 529.65. | 6576.30 |

Notes

1 The Charity Fund had no further Assets or Liabilities at 31 December 2022.

2 The notes on the following pages form part of these financial statements.

Approved by the Trustees on 13 March 2023 and signed on their behalf by

Samuel Jamison
Chairman

Harold White
Treasurer

NOTES TO THE FINANCIAL ACCOUNTS FOR THE YEAR TO
31 DECEMBER 2022

A. Donations received by category of masonic unit

| £ | 2022 | 2021 | 2020 |
|-------------------|---------|---------|----------|
| Craft Lodges | 2363.71 | 1235.40 | 10065.40 |
| Chapters | 1289.89 | 340.00 | 539.00 |
| Councils | 300.00 | 0.00 | 165.00 |
| Preceptories | 3518.00 | 0.00 | 1150.00 |
| Provincial Priory | 0.00 | 0.00 | 567.00 |
| Prince Masons | 50.00 | 50.00 | 50.00 |
| | | | |
| Total | 7521.60 | 1625.40 | 12536.40 |

B. Donations Made

| Charity Fund £ | Restricted Donations | Unrestricted Donations | Total Donations 2022 | Total Donations 2021 |
|-----------------------------|----------------------|------------------------|----------------------|----------------------|
| Victoria Jubilee Benevolent | 683.23 | 1800.00 | 2483.23 | 1347.25 |
| Belfast Masonic | 50.00 | 1800.00 | 1850.00 | 743.50 |
| Grand Lodge Ukraine Appeal | 100.00 | 0.00 | 100.00 | 30.00 |
| Harold McMaster Taggart | 6.25 | 0.00 | 6.25 | 0.00 |
| Masonic Boy's | 6.25 | 0.00 | 6.25 | 0.00 |
| St Mark's Church | 0.00 | 300.00 | 300.00 | 0.00 |
| | | | | |
| Total | 845.73 | 3900.00 | 4745.73 | 2120.75 |

C. Governance Costs

| £ | 2022 | 2021 |
|-----------------------------------|--------|--------|
| Postage, printing, and stationary | 45.05 | 20.23 |
| Bank Fees | 101.57 | 48.55 |
| Insurance | 345.08 | 302.95 |
| | | |
| Total | 491.70 | 371.73 |

D. Cash at bank 31 December 2022

| | Charity Account | Working Expenses Account | Total |
|---|-----------------|--------------------------|-----------|
| Cash balances as per Danske Bank statements | £6,140.60 | £435.70 | £6,576.30 |

E. Accounting Policy

These accounts have been prepared on a receipts and payments basis, and are based on all of the transactions recorded in the Charity and Working Expenses Bank Accounts.

Lisburn District Masonic Charity Fund

Northern Ireland - Charity number 106216

Annual report

LISBURN AND DISTRICT MASONIC CHARITY FUND

TRUSTEES ANNUAL REPORT 2022

VCCNI 4 May 23

INFORMATION ON THE FUND

The Lisburn & District Masonic Charity Fund is subject to the Charities Act (Northern Ireland) 2008, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and The Charities Act (Northern Ireland) 2022.

It is registered with The Charity Commission for Northern Ireland,

Charity No 106216

The operation of The Charity Fund is governed by its Constitution and Rules, originally dated 13 February 1995 with subsequent amendments dated 14 September 2015, 14 November 2016, 10 September 2018, 12 November 2018 and 11 March 2019.

Its members are masonic units that have their meeting place in a masonic hall situated within the Lisburn District as defined by the Provincial Grand Lodge of Antrim.

Craft Lodges elect three representatives, and Royal Arch Chapters, Councils of Knight Masons, Preceptory, and Prince Masons each elect two representatives to The Charity Fund Committee where they are entitled to vote at General, Special General, and Annual General Meetings. The masonic units are usually represented by their Almoner and Stewart of Charities, and in the case of Craft Lodges an additional representative is nominated.

The Charity Fund Committee elects The Charity Fund Board of Trustees at its Annual General Meeting, including the Chairman, Secretary, Treasurer, and Gift Aid Secretary.

The Charity Fund Board of Trustees is responsible for the governance, strategy, management, and administration of The Charity Fund. The objectives of The Charity Fund are:-

- (A) To relieve the poverty of widows of freemasons, relatives of freemasons, and freemasons who are experiencing financial hardship, and
- (B) To assist any duly constituted masonic charity, any other charitable masonic undertaking, or any non-masonic charity approved by the members of The Charity Fund Committee, and
- (C) At its discretion, to provide financial assistance for other charitable purposes as defined in The Charities Act (Northern Ireland) 2008

The Charity Fund Committee meets monthly, apart from the summer months and December. The Charity Fund Board of Trustees meets as and when required.

The Charity Fund receives donations that have been collected by its member masonic units, and from various fund-raising events organised by The Charity Fund Committee, Tax on Gift Aid donations is reclaimed, and all of the collected monies are donated to registered masonic and non-masonic charities.

The administrative costs of operating The Charity Fund are paid for by working expense donations from the member masonic units, and by members' ballots conducted at the monthly meetings of the Committee. The Trustees act in a voluntary capacity and receive no

remuneration other than any payments for expenses incurred in the operation of The Charity Fund.

The bankers to The Charity Fund are Danske Bank, PO Box 183, Donegall Square West, Belfast BT1 6JS. The Charity Fund operates two bank accounts, one the Charity Account for receiving charity donations and making charitable payments; and one the Working Expenses Account for the administrative costs of operating The Charity Fund.

The Charity Fund has Trustee, Public Liability, and Employers' Liability insurance to provide cover for those involved in the various activities and functions of The Charity Fund.

The annual accounts of The Charity Fund are prepared on a receipts and payments basis, based on the transactions recorded in the Fund's bank accounts where all monies received are lodged. The accounts of The Charity Fund are scrutinised by an Independent Examiner.

The address of the Fund is Lisburn Masonic Hall, 11 Belsize Road, Lisburn, Co Antrim BT27 4LA

TRUSTEES

| | |
|---|--------------------|
| Samuel Jamison | Chairman |
| Mark Henderson | Secretary |
| Harold White | Treasurer |
| Brian Hampton | Gift Aid Secretary |
| Mel Bacon | |
| Eddie Carson | |
| Girvin Mairs | |
| Arthur Morgan | |
| Joe McCullough (Resigned 6 February 2023) | |
| Geoffrey Rea | |

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

With a further recovery in masonic activities through 2022, donation levels improved from the low levels of the previous year although they still remain well below pre-Covid levels. Donations from masonic units increased to £7,925 from £1,625 while total income increased to £11,466 from £2,172 in 2021. The income total was helped by the surplus of £1,704 from the Night at the Races that was held in October

. The Trustees are extremely grateful for the generous support of the brethren of the Lisburn District, and their friends who supported our events.

Donations made during the year totalled £4,745, and at the year-end we had £6,007 available for distribution in the New Year. Apart from a donation of £300 to St Mark's Church, Ballymacash, the Unrestricted Donations continue to be distributed equally between the Victoria Jubilee Benevolent Fund and the Belfast Masonic Charity Fund. Including Restricted Donations, the amount paid in 2022 to the Victoria Jubilee Fund was £2,483, and to the Belfast Fund was £1,850. Of the balance of charity donations held at 31 December, £2,889 has been paid to the Belfast Fund, and £3,112 is to be paid to the Victoria Jubilee Fund.

Working Expense donations from our member units totalled £599 of which £178 represented arrears from previous years. The members' monthly ballot raised £210, and the combined income of the Working Expenses Account was £809. Operating expenses totalled £541 resulting in a surplus in the Working Expenses Account of £268. Given the healthy position of the Working Expenses Account £200 was transferred to the Charity Account for distribution.

The surplus of total receipts over payments for the year was £6,178, of which £6,007 represented donations due for distribution at the year-end. The cash balance on 31 December 2022 was £6,576.

The Trustees would like to thank Joe McCullough who retired as a Trustee and Committee member in February 2023, for his wise guidance and support of our activities over many years.

With some further recovery in masonic activity expected in the current year, it is hoped that it will lead to a further improvement in donation levels and the charitable work of the Charity Fund.

The Charity Fund Board of Trustees 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 Fund's objectives, and that they provide a public benefit.

Approved and adopted at a meeting of The Charity Fund Board of Trustees meeting on 13 March 2023

and signed on their behalf by

Samuel Jamison

Chairman, The Lisburn and District Masonic Charity Committee

Lisburn District Masonic Charity Fund

Northern Ireland - Charity number 106216

Annual return

LISBURN AND DISTRICT MASONIC CHARITY FUND

EXAMINER'S REPORT 2022

INFORMATION ON THE FUND

The Lisburn & District Masonic Charity Fund is subject to the Charities Act (Northern Ireland) 2008, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and The Charities Act (Northern Ireland) 2022.

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Charity No 106216

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Craft Lodges elect three representatives, and Royal Arch Chapters, Councils of Knight Masons, Preceptory, and Prince Masons each elect two representatives to The Charity Fund Committee where they are entitled to vote at General, Special General, and Annual General Meetings. The masonic units are usually represented by their Almoner and Stewart of Charities, and in the case of Craft Lodges an additional representative is nominated.

The Charity Fund Committee elects The Charity Fund Board of Trustees at its Annual General Meeting, including the Chairman, Secretary, Treasurer, and Gift Aid Secretary.

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The Charity Fund has Trustee, Public Liability, and Employers' Liability insurance to provide cover for those involved in the various activities and functions of The Charity Fund.

The annual accounts of The Charity Fund are prepared on a receipts and payments basis, based on the transactions recorded in the Fund's bank accounts where all monies received are lodged. The accounts of The Charity Fund are scrutinised by an Independent Examiner.

The address of the Fund is Lisburn Masonic Hall, 11 Belsize Road, Lisburn, Co Antrim BT27 4LA

TRUSTEES

| | |
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| Samuel Jamison | Chairman |
| Mark Henderson | Secretary |
| Harold White | Treasurer |
| Brian Hampton | Gift Aid Secretary |
| Mel Bacon | |
| Eddie Carson | |
| Girvin Mairs | |
| Arthur Morgan | |
| Joe McCullough (Resigned 6 February 2023) | |
| Geoffrey Rea | |

Independent examiner's report to the charity trustees of Lisburn & District Masonic Charity Fund.

I report on the accounts of the Trust for the year ended 31 December 2022 which are set out in the following pages.

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:

1. Examine the accounts under section 65 of the Charities Act, and
2. Follow the procedures laid down in the general Directions given by The Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act, and
3. 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.

Jonny O'Callaghan FCCA

25 Monument Road

Hillsborough Co Down

BT26 6HT

Date: 13 March 2023

LISBURN AND DISTRICT MASONIC CHARITY FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

| Receipts £ | Notes | Unrestricted Funds | Restricted Funds | Total 2022 | Total 2021 |
|--|----------|--------------------|------------------|-----------------|----------------|
| Donations from Masonic Units | A | 6816.10 | 1109.50 | 7925.60 | 1625.00 |
| Surplus Night at the Races | | 1704.20 | | 1704.20 | 125.00 |
| AGM Ballot | | 84.00 | | 84.00 | 0.00 |
| Members' Donations for Working Expenses | | 599.00 | | 599.00 | 102.00 |
| Members' Monthly Draw | | 210.70 | | 210.70 | 0.00 |
| Other Donations | | | | | 25.00 |
| Gift Aid Reclaimed | | 734.76 | 204.88 | 939.64 | 294.99 |
| Bank Interest | | 3.19 | | 3.19 | 0.91 |
| Total Receipts | | 10151.95 | 1314.38 | 11466.33 | 2172.90 |
| Payments £ | | | | | |
| Donations Made | B | 3900.00 | 845.73 | 4745.73 | 2120.75 |
| Governance Costs | C | 491.70 | | 491.70 | 371.73 |
| Carol Service Expenses | | 50.00 | | 50.00 | 0.00 |
| Total Payments | | 4441.70 | 845.73 | 5287.43 | 2492.48 |
| Surplus of Payments over Receipts | | 5710.25 | 468.65 | 6178.90 | 319.58 |
| Total Funds Brought Forward | | 337.40 | 60.00 | 397.40 | 716.98 |
| Total Funds at Year End | D | 6047.65 | 528.65 | 6576.30 | 397.40 |

SECTION B: Statement of assets and liabilities at 31 December 2021

| | Note | Unrestricted Funds | Restricted Funds | Total |
|----------------------------------|------|-----------------------|---------------------|---------|
| Cash at Bank 31 December 2021 | | 337.40 | 60.00 | 397.40 |
| Surplus for Year | | 5710.25 | 468.65 | 6178.90 |
| Cash at Bank 31 December 2022 | D | 6047.65 | 529.65. | 6576.30 |

Notes

1 The Charity Fund had no further Assets or Liabilities at 31 December 2022.

2 The notes on the following pages form part of these financial statements.

Approved by the Trustees on 13 March 2023 and signed on their behalf by

Samuel Jamison
Chairman

Harold White
Treasurer

NOTES TO THE FINANCIAL ACCOUNTS FOR THE YEAR TO
31 DECEMBER 2022

A. Donations received by category of masonic unit

| £ | 2022 | 2021 | 2020 |
|-------------------|---------|---------|----------|
| Craft Lodges | 2363.71 | 1235.40 | 10065.40 |
| Chapters | 1289.89 | 340.00 | 539.00 |
| Councils | 300.00 | 0.00 | 165.00 |
| Preceptories | 3518.00 | 0.00 | 1150.00 |
| Provincial Priory | 0.00 | 0.00 | 567.00 |
| Prince Masons | 50.00 | 50.00 | 50.00 |
| | | | |
| Total | 7521.60 | 1625.40 | 12536.40 |

B. Donations Made

| Charity Fund £ | Restricted Donations | Unrestricted Donations | Total Donations 2022 | Total Donations 2021 |
|-----------------------------|----------------------|------------------------|----------------------|----------------------|
| Victoria Jubilee Benevolent | 683.23 | 1800.00 | 2483.23 | 1347.25 |
| Belfast Masonic | 50.00 | 1800.00 | 1850.00 | 743.50 |
| Grand Lodge Ukraine Appeal | 100.00 | 0.00 | 100.00 | 30.00 |
| Harold McMaster Taggart | 6.25 | 0.00 | 6.25 | 0.00 |
| Masonic Boy's | 6.25 | 0.00 | 6.25 | 0.00 |
| St Mark's Church | 0.00 | 300.00 | 300.00 | 0.00 |
| | | | | |
| Total | 845.73 | 3900.00 | 4745.73 | 2120.75 |

C. Governance Costs

| £ | 2022 | 2021 |
|-----------------------------------|--------|--------|
| Postage, printing, and stationary | 45.05 | 20.23 |
| Bank Fees | 101.57 | 48.55 |
| Insurance | 345.08 | 302.95 |
| | | |
| Total | 491.70 | 371.73 |

D. Cash at bank 31 December 2022

| | Charity Account | Working Expenses Account | Total |
|---|-----------------|--------------------------|-----------|
| Cash balances as per Danske Bank statements | £6,140.60 | £435.70 | £6,576.30 |

E. Accounting Policy

These accounts have been prepared on a receipts and payments basis, and are based on all of the transactions recorded in the Charity and Working Expenses Bank Accounts.