

East Lancashire Masonic Charity



Annual Report and Accounts
For the Year ended 31st December 2013

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INTRODUCTION

Hopefully my message of support for the current Festival with regard to Masonic charitable giving continues until the completion of the East Lancashire 2015 Festival for the RMBI.

I am however aware, as the President, of the ongoing charitable obligation to our own Charity, the East Lancashire Masonic Charity, and the importance of ensuring that the brethren and dependents continue to receive the high standards of care for which we are justifiably proud.

The Province and its dependents continue to receive considerable financial support from the National Masonic Charities, indeed during 2013 our beneficiaries received in excess of £440,000. These grants along with additional support from the ELMC go a long way to ensure that our beneficiaries maintain an acceptable standard of living during this difficult economic period.

We can not afford to rest on our laurels when it comes to ensuring that the needs of our brethren and dependents are adequately catered for, making it vitally important that the responsibilities of the Lodge Almoner are taken seriously when taking on this office. Brian Carter as our Provincial Almoner, in addition to the support provided by Julie Ward and Karen Hall within our own welfare office based at Hewlett Court, are only too willing to offer help and advice where needed. This assistance coupled with the launch of 'Freemasonry Cares' via the Central Masonic Charities will hopefully ensure that an individual in need is not overlooked.

I am particularly keen to ensure that the work of the ELMC and its various sub-committees is communicated at all levels of Freemasonry within the Province, and to assist in this respect considerable work has gone into developing the ELMC website. The site is regularly updated with information and events organised throughout the year and I am sure you will be heartened by the considerable activity regularly undertaken by the hard working members of each Committee.



At the outset of the current 2015 Festival the ELMC made a commitment to ensure that our Charitable giving to Non Masonic Charities continued during the period of the Festival and I am pleased to confirm that in the region of £30K has been distributed to suitable worthy charities via the Community Fund during 2013. In addition the Charity has also supported sizeable grants to both the Manchester Cathedral in support of its restoration programme and to the Manchester Jewish Museum where the Charity received considerable exposure in support of the recent exhibition of Chagal, Soutine and the school of Paris fine art.

In closing I wish to thank the Board, Chairman and Members of the Sub-Committees and our ladies in the Welfare Office for their continued efforts on behalf of the Charity, without their commitment our Charity could not provide this essential and important work.



£10,000 to the Manchester Jewish Museum from the Provincial Grand Master's Discretionary Fund



We're here to Care



REFERENCE AND ADMINISTRATIVE DETAILS

The **East Lancashire Masonic Charity (ELMC)** is a Registered Charity (Registered Number 225151) constituted as a company limited by guarantee (Company Number 79735). It is the principal charity for Freemasons in the Masonic Province of East Lancashire.

BOARD OF DIRECTORS/TRUSTEES - * Non-Executive

President	Sir David Trippier *	
Deputy President	Derek N. Thornhill *	
Chairman	Paul M. A. Rose	
Hon. Secretary	Mark W. Davis	<i>(Appointed 17.9.13)</i>
Hon. Secretary	Roger W. Flitcroft	<i>(Retired 17.9.13)</i>
Hon. Treasurer	Jonathan S. Brownson	
	Steven Barton	<i>(Appointed 17.9.13)</i>
	Edwin Cheadle	
	Alan D. P. Smith	
	Brian F. Sigsworth	
	Brian J. Carter	
	Robert S.C. Mitchell *	
	William R. Waite *	
	Philip J. Price *	

The Board wishes to acknowledge the work and liaison undertaken by Roger Flitcroft, as Hon. Secretary, during his term of office. He undertook his role in a very able and competent manner, and has been succeeded by Mark Davis, who relinquishes his role as Chairman of the Committee Of Benevolence to be replaced by Steven Barton.



REGISTERED OFFICE: Hewlett Court
Newcombe Road, Ramsbottom,
Bury, BL0 9XJ

AUDITORS: Percy Westhead & Company
Chartered Accountants and Statutory Auditors
Greg's Buildings
1 Booth Street
Manchester M2 4AD

BANKERS: National Westminster Bank plc
11 Spring Gardens
Manchester M60 2DB

INVESTMENT ADVISORS: W H Ireland Ltd
11 St James's Square
Manchester M2 6WH

SOLICITORS: DWF Solicitors
Scott Place
2 Hardman Street
Manchester M3 3AA

MANAGEMENT:
Director of Operations: Mrs Julie Ward
Administrative Officer: Mrs Karen Hall

Principal address: East Lancashire Masonic Charity
Hewlett Court, Newcombe Road,
Ramsbottom, Bury, BL0 9XJ
Tel: 01204 886552
Email: elmc@eastlancsmasons.org.uk
Website: www.elmc.co.uk

EAST LANCASHIRE MASONIC CHARITY

RESIDENTIAL HOME: Hewlett Court
Newcombe Road
Ramsbottom, Bury, Lancashire BL0 9XJ
Tel: 01204 886552

Care Manager: Mrs Alison Emmott

SUBSIDIARY COMPANY: The East Lancashire Masonic Hall Company Limited
(a wholly owned Subsidiary of the ELMC)



STRUCTURE, GOVERNANCE AND MANAGEMENT

The ELMC was incorporated on the 13th January 1904. The Provincial Grand Master of the Masonic Province of East Lancashire is a non-Executive Director and the President. The Deputy Provincial Grand Master is also a non-Executive Director and the Deputy President. The business and affairs of the Charity are directed by the Board of Directors/Trustees in accordance with the Articles of Association, and managed on a day to day basis by the Operations Director, Julie Ward, and part-time Administrative Officer, Karen Hall.

Voting Members, known as Representative Members, are appointed by each Lodge and Chapter of the Masonic Province of East Lancashire. Any person may become an “Individual Member” of the ELMC at the discretion of the Board providing they make a contribution of at least £60 per annum. These Members are entitled to attend the Annual General Meeting and to receive a copy of the Annual Report but at the AGM are not entitled to cast a vote.

THE BOARD OF DIRECTORS/TRUSTEES

The Board of the ELMC comprises:

The President who shall act in a non-Executive capacity

The Deputy President who shall act in a non-Executive capacity

The Chairman of the Charity

The Secretary of the Charity

The Treasurer of the Charity

The Chairman of the Benevolent Committee

The Chairman of the Community Fund Committee

The Chairman of the Hewlett Court Management Committee

The Provincial Grand Almoner

The Provincial Grand Charity Steward

Three non-Executive Directors including the Chairman of the Museum Committee, with an option for a total of up to five non-Executive Directors.

The President, the Deputy President, the Provincial Grand Almoner and the Provincial Grand Charity Steward are all ex-officio Members of the Board, other Members are elected at each Annual General Meeting.



Induction and Training of Members of the Board:

Upon appointment or election to the Board new Members receive the following:

- 1 Information explaining the extent of the involvement required
- 2 A copy of the Memorandum and Articles of Association of the Company
- 3 Copies of the most recent Annual Report and Accounts/Statement of Trustees' responsibilities
- 4 An explanation of membership of the Board
- 5 Copy of the Charity Commissioners Guide to the responsibilities of a Charity Trustee
- 6 Copies of the minutes of previous meetings of the Board

The Board appoints Sub-Committees, which are approved at the Annual General Meeting each year, to consider and make recommendations to it for the management of the Charity. The appointed Sub-Committees are:

The Committee of Benevolence consists of a representative of each of the Districts in the Masonic Province of East Lancashire together with other members nominated by the President or the Board. The role of the committee is to determine the provision of charitable assistance to needy Freemasons, their widows or other dependent relatives. The Committee of Benevolence operates two Sub-Committees – the Comforts Fund Committee and Young People's Committee. Much of the work of the Benevolence Committee is coordinated with the Freemasons' Grand Charity in London to whom petitions are submitted for consideration.

Hewlett Court Management Committee whose responsibility is to manage and operate, on a day to day basis, the residential home at Holcombe Brook, owned, operated and financed by the Charity. The work of the committee is directly supported by the Director of Operations and the Care Manager.

Community Fund Committee supports non-Masonic charities and other good causes that are proposed by Lodges and Districts within the Province of East Lancashire. It encourages the active involvement of Freemasons within their local communities.

The Investment Sub-Committee. The investment policy is to maximise the long term return on the Charity's Investment funds, subject to the risks normally associated with a balanced approach to portfolio management. The Charity does not restrict itself to any particular category of investment. The performance of the funds is measured against appropriate benchmark indices. The sub-committee monitors the Charity's investments at regular meetings with advice taken from W H Ireland Ltd, its Stockbroker.



OBJECTIVES AND ACTIVITIES

The Charity is the central vehicle for the delivery of Masonic charity and care on behalf of Freemasons in East Lancashire. It augments the charitable work of Freemasons in their Lodges and Districts by supporting those in need within the wider Masonic “family”, eligible projects which benefit local communities and other good causes.

The specific objectives for which the Charity is established are:

- 1 The relief of poverty by the provision help and assistance to needy Freemasons, or their widows or any other of their dependent relatives, living predominantly but not exclusively in East Lancashire.
- 2 The education of children of needy or deceased Masons.
- 3 To make grants in cash or kind for the purpose of relieving the immediate and pressing needs of Freemasons or their families who live predominantly but not exclusively in East Lancashire.
- 4 To provide help and assistance to other charitable and good causes for the general benefit of the public or communities situated predominately but not exclusively in the East Lancashire area.

The Trustees confirm that they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission on public benefit.

ACTIVITIES OF THE YEAR

The core activity of this Charity, since its inception over one hundred years ago, has been to support and care for the less fortunate within our Masonic and the extended community. The number of beneficiaries supported by the Committee of Benevolence and the Welfare Office was 659 in this financial year. In addition to the time given freely by Almoners, Charity Stewards and many other committed Freemasons, the financial value of the grants and support to those beneficiaries in the year amounted to £558,161 of which £445,532 was received from the Freemasons Grand Charity, the Royal Masonic Trust for Girls and Boys and the Masonic Samaritan Fund.



The Community Fund is now well established and is giving financial support to projects in which Freemasons are actively involved, bringing benefits which improve the quality of life in local communities. Through its £30K per year allocation it continues to make grants to local charities and good causes where comparatively small contributions make a considerable difference. In 2013 the Community Fund received 24 applications and issued grants to 17 organisations totalling £30,150.

In addition, The Freemasons Grand Charity has given grants to 9 hospices in the Province totalling £23,515.

Hewlett Court, the residential home owned and operated by the Charity, continues to provide a happy and caring environment for its residents. The occupancy rate during 2013 decreased to 70% (compared with 79% in 2012) of the accommodation which has a maximum of 43 residential places. This decrease can mainly be explained by individuals wishing to remain longer in their own homes, and the inability to provide 'Personal Care' in house.

Julie Ward, Operations Director for ELMC and Hewlett Court, continues with the management of the day to day activity of the Charity from her base at Hewlett Court.

During the year the membership of the Board and its various committees has been considered and the governance of the constituent parts of the Charity has been kept under review. As reported in previous years we continue to monitor the governance of the Charity and risk management at all levels of the operation.

For an update on all ELMC activities, please visit our website. www.elmc.co.uk

**£5000 from the ELMC
matched by £5000
from the Freemason's
Grand Charity to
Chetham's School of
Music**



THE COMMITTEE OF BENEVOLENCE

Mark W Davis	Chairman	<i>(Retired 17.9.2013)</i>
Steven Barton	Chairman	<i>(Appointed 17.9.2013)</i>
Charles B Ward	Deputy Chairman	
Roger W Flitcroft	ELMC Hon.Sec	<i>(Retired 17.9.2013)</i>
Mark W Davis	ELMC Hon.Sec	<i>(Appointed 17.9.2013)</i>
Brian J Carter	Provincial Grand Almoner	
Brian Sigsworth	Provincial Grand Charity Steward	
Dennis Heskett	Ex Officio	

DISTRICT REPRESENTATIVES

Peter D Whitnall	Bury	
Geoffrey N Baillie	Salford	<i>(Retired 17.9.2013)</i>
Alan Potts	Salford	<i>(Appointed 17.9.2013)</i>
Brian W Powell	Ashton and Mossley	
J Brian Harrison	Bolton	
David J Halford	Oldham	
A Paul Thornton	Burnley and Pendle	
David Williamson	Audenshaw	<i>(Retired 17.9.2013)</i>
Paul Waring	Audenshaw	<i>(Appointed 17.9.2013)</i>
James T Gartside	Rochdale	
Roger Bower	Manchester City Sykes	<i>(Retired 17.9.2013)</i>
Paul O'Carrol	Manchester Districts	<i>(Appointed 17.9.2013)</i>
Francis Salt	East Ribble	
Julie Ward	ELMC Director of Operations	

The Committee of Benevolence (COB) meets on a regular monthly basis to consider petitions brought to them by Almoners and other concerned Brethren on behalf of Freemasons, their family and dependants who are thought to be in need, for either financial assistance or other types of support. Whilst financial assistance is the main area provided for, other requirements could be for decorating, repairs to their home, household appliances and special needs equipment to help improve the quality of life.



All petitions are considered first of all by COB and, where appropriate, are submitted to the Central Masonic Grant-Making Charities for further consideration. The application is then directed to the appropriate Charity. The four National Masonic Charities now work together, they are the Freemasons Grand Charity, Masonic Samaritan Fund, Royal Masonic Trust For Girls & Boys and Royal Masonic Benevolent Institution and a petition will be looked at by the appropriate committee(s).

In the last year the Grand Charity supported our beneficiaries with a sum of £192,745 and ELMC supported that by an additional sum of £40,504.76. The amount from Grand Charity has been reducing over the last few years and this has placed an increasing burden on ELMC for financial support.

The total number of beneficiaries (at the end of 2013) was 659 comprising 113 Widows, 19 Brethren, 31 Married Couples, 4 Spinsters, 1 Bachelor, 64 Young People, 30 Residents of Hewlett Court and 397 Widows of Closed Lodges. It is this last figure which is getting larger by the month as more Lodges are forced to close.

During 2013 there were 47 New Petitions for financial support, 141 cases were reviewed and 9 were made new beneficiaries of the Charity.

Although the Committee meets once a month, we aim to react as quickly as possible to any petition and by regular liaison with the Provincial Almoner and Provincial Charity Steward and their teams, supported by Julie Ward and Karen Hall, we will deal with all cases as urgently as they merit. We do have discretion to act on a case and have that decision discussed and ratified at our regular monthly meeting.

I was appointed as the Chairman in September 2013, having served on the committee for about 10 years first as a District Almoner and then co-opted. I have been wonderfully supported by the outgoing Chairman (Mark Davis) and the team at Hewlett Court (Julie and Karen) and ably assisted by all of the District Almoners, to whom I give thanks.

The old Gazebo in the grounds of Hewlett Court



COMFORTS FUND COMMITTEE

Charles B Ward	Chairman
Mark Davis	Vice Chairman
J Brian Harrison	
David Williamson	
Brian Robinson	
Julie Ward	ELMC Director of Operations

Spring Party

The Comforts Fund Committee commenced the year with the Spring Party which was held at Middleton Masonic Hall on Tuesday 2nd April 2013. The event was supported by the President of the ELMC, Sir David Trippier and his wife Lady Ruth along with a number of the Assistant PGM's and their partners. The Chairman, together with the Committee members, Officers of the ELMC and their partners, greeted 90 guests of the Charity. There were also a number of residents from Hewlett Court in attendance.

The afternoon commenced with a tea and biscuits reception followed by a most enjoyable three-course dinner. After dinner we were entertained by young Courtney Fannon [aged 14] who sang a number of songs for our guests. Courtney will not object to me reporting that she is a recipient of support from the Royal Masonic Trust for Girls and Boys and it was a pleasure to hear her sing. We were then entertained by the Fusiliers Association Band lead by Lt Col Eric W Davidson MBE, DL. During the evening the committee members and officers were able to circulate and chat amongst the guests. Each guest was presented with a gift by which they could remember the evening. An excellent evening was enjoyed by all.

Annual Holiday

The ELMC Comforts Fund Committee arranged for this year's Annual Holiday to take place on 25th May to 1st June 2013, once again, at the Clifton Park Hotel, St Anne's on Sea. This venue has become very popular with all our guests. Sixty four widows and Brethren of the Province attended the holiday along with the Comforts Fund Chairman, WBro Charles Ward and his wife Julie. The group met at Middleton Masonic Hall for tea/coffee reception followed by a buffet lunch and a glass of wine [or two] prior to departure for St Anne's. During the week our guests were treated to a days outing to the Tower Ballroom which was a very popular choice with all our guests. Lunch was provided at the Ballroom; an afternoon tea with sandwiches, scones and tea.



On Saturday 1st June we returned to Middleton Masonic Hall for a light lunch before saying our goodbyes until the next time we meet in September for the Autumn Outing. As always the food, facilities and staff at the hotel were fantastic.

Autumn Outing

The Comforts Fund Committee continued their yearly program of events with an Autumn Day Out which took place on Thursday 19th September 2013. The day commenced at 9.30am where 40 plus guests, together with the Comforts Fund Committee Chairman and other Committee members, arrived at Middleton Masonic Hall for a tea and biscuits reception. The coach departed at around 10.15am for Matlock, Derbyshire and the Crich Tramway Museum. The journey to Crich was an experience to say the least! When we eventually arrived at Crich an excellent lunch and welcomed glass of wine was provided, including a choice of sweet. Soon the guests were meandering into the various sections of the park to see the dedicated work of volunteers in saving many examples of a past mode of transport from the horse drawn tram to the Blackpool streamliners we all know and love. All the guests were loaded on to one tram, upstairs and downstairs, to spend their “Penny” for a ride which must have brought many a memory flooding back. The Comforts Fund Committee continues to provide a ‘special’ day out which is so much enjoyed by our beneficiaries. Many of our guests just enjoy meeting up with old friends once again.



In addition to the above events the Comforts Fund Committee has now extended their criteria to take under their wing the “Friends of Hewlett Court” role. This involves the task of providing entertainment and activities for the Residents of Hewlett Court. To date the Committee has assisted with in-house entertainment, the Christmas Fair and the Christmas and New Year festivities. A fun time was had by all. For additional information please see the ELMC website.



Mere, near Frodsham. The morning session was lead by RYA and BCU instructors. After donning the wetsuits and buoyancy aids the group were taught the basics required to handle kayaks and set off to travel around the lake. Capsizing was definitely the order for the day. Nobody survived the session without going into the water. Paddle boarding added another dimension to the fun and further dips into the lake.

Following lunch the group set off for the Adventure and Assault course. The course is constructed from recycled metal and machinery. It is a “Scrap Heap Challenge”. It is designed to become more challenging as you move around the course. Zip wires become longer and higher, swings, slides and seesaws (tilting beams) bigger and heavier. One unlucky member of the group ended up on the wrong end of a “Ducking Stool”. The kayaking and paddle boarding instructors complimented our group for their behaviour, attention and more importantly for the care they took of each other and how the older members looked after the younger or less able members.

The trip to the “Tower of London” on the 21st August 2013 was greatly appreciated and enjoyed by the nineteen beneficiaries and parents / guardians who accepted the Young Peoples Committee invitation. The group met at 8.00 am close to the Information Booth at Manchester Piccadilly Station. Shortly after the group had met there was an announcement that all trains to London from Manchester had been cancelled. Fortunately Information Booth staff were able to re-route our booking via Leeds to Kings Cross Station. We would arrive an hour later than planned. After an on- time arrival at Kings Cross and transfer to The Tower we met our Guide for the afternoon. Our Guide, John, gave the group an



overview of the history of The Tower of London before we entered the Tower for an informative and amusing guided tour. The tour included all of the highlights of the site, the Crown Jewels, White Tower, Bloody Tower, The Mint, Traitors Gate etc... Our restaurant, Zizzis, in St. Katherine Docks, was a short walk from the Tower. Everybody was fed and refreshed in some ninety minutes, giving us plenty of time to walk to the junction of East Smithfield and Tower Bridge to hail Taxis for the transfer to Euston Station.

The journey to Manchester Piccadilly was without incident and all of the parent guardians collecting the Beneficiaries were on time and the committee members were able to leave the station at 10.15 pm.



On Sunday 3rd November 17 children, accompanied by 7 parent / guardians, accepted the invitation to polish their ruby red shoes and click their heels three times and join the YPC at the Albert Halls, Bolton, for a performance of "The Wizard of Oz". Following a meal at the "Chinese Buffet" in Bolton the group walked to the Albert Halls. The production by Bolton Premier Productions closely followed the 1939 Judy Garland film. The whole cast, drawn from the amateur theatre, musical societies and dance academies in the Bolton area, gave an outstanding performance that matched many professional companies. The show starred one of our beneficiaries, Courtney, as Dorothy. Courtney's performance was outstanding. She is extremely talented. The role of Dorothy enabled her to showcase all of her talents, singing, acting and dancing. It is a demanding part, Dorothy is on stage for almost all of the two and a half hour performance. Courtney carried it off with aplomb.



Colne was the venue for the YPC Christmas Party on the 3rd January 2014. The party was attended by twenty five Young People, fourteen Parents / Guardians and six Committee Members and Spouses. The party commenced with a visit to the Prestige Go-karting and Laser Quest at Holker Mill. Following an extensive safety briefing the Young People were divided into three teams of eight. There were six qualifying races of eight Go-karts and a Grand Final of ten Go-karts. This arrangement gave each of the twenty four Young People the opportunity to participate in two fifteen minute qualifying sessions to determine who would claim one of the top ten qualifying lap times. After the qualifying sessions the ten top drivers took their positions on the start grid. An exciting final race was eagerly watched by all of Young People, parents / guardians and YPC members. At the end of the race the winner and runners-up took their place on the Podium for the presentation of the Trophy.

The teams not competing on the track joined battle in the Laser Quest Arena. Competing to see how many of the opposition can be tagged before expending the loaded shots. The contestants expended great energy racing around the Arena shooting off bursts of laser rounds. After the Grand Final everybody travelled the short journey to Carlos' Restaurant in the centre of Colne. The meal and service was excellent. The highlight of the meal was the table magic performed by Bro Peter Dean, Sunnyhurst Lodge 4631. After performing his magic Peter made time to show the attendees how some of the tricks, illusions were created. After the meal, everybody received a selection box, all the children said their farewells and were escorted to their transport to wend their weary way home.



THE COMMUNITY FUND COMMITTEE

Ed Cheadle	Chairman	
Chad Northcott	Deputy Chairman	
Sir David Trippier	Provincial Grand Master	
Derek Thornhill	Deputy Provincial Grand Master	
Brian Carter	Provincial Grand Almoner	
Brian Sigsworth	Provincial Grand Charity Steward	
Gerry Russell	Communications Liaison Officer	<i>(Appointed 5.12.2013)</i>
Roger Flitcroft	ELMC Honorary Secretary	<i>(Retired 17.9.2013)</i>
Mark W. Davis	ELMC Honorary Secretary	<i>(Appointed 17.9.2013)</i>
Karen Hall	Secretary	

The Community Fund considered 24 applications during 2013. 14 were successful leading to grants totalling £30,150.18. From 2006 to the end of 2013 the Fund has approved grants to a total of £278,190.60.

Teddies for Loving Care provides Teddy Bears for children attending Hospital A & E departments throughout the Province. Grants are available to Districts to assist in the purchase of those Teddies. 3 applications were received in 2013 and grants totalling £5,053 were made.



WBro. Roger Flitcroft retired as the Committee Secretary on 17th September 2013. Roger has given great service to the ELMC and the Committee is grateful for all the hard work and support he has given throughout his time in office. WBro. Mark Davis has succeeded Bro. Flitcroft as the Secretary of the Fund. On the 5th December 2013 WBro Gerry Russell was appointed as Communications Liaison Officer.



HEWLETT COURT MANAGEMENT COMMITTEE

Alan D P Smith	Chairman
Dr Michael Boden	Deputy Chairman
Michael R Williams	Secretary
Derek Worthington	
Derek Pilling,	
Harry Rogers	
Peter Jones	
Julie Ward	Director of Operations

This is our 4th full year of this Management Committee the members of whom have worked hard to continue the progress built in the preceding years, and which has been beneficial to our residents who are the first concern of this Committee. The fabric of the building is in good order; some public zones still need the metal casement windows replacing when time and finances allow, but the roof voids have been fully insulated this year to a depth of 250mm this year. Thankfully, the flat roofs stood up once again to the wettest winter ever.

Our new Manager, Mrs Alison Emmott took over on 24th of September and her energy and drive has had a noticeable beneficial effect on every aspect of the home's staff, and the resident's lives in general. She is so approachable and professional in her attitude, and her new ideas and routines have sparked an upsurge in the Esprit de Corps of the team. Talk about a new broom sweeping clean? We are delighted to have her in place.

'Friends of Hewlett Court' has a new regime.... Another change has brought together a group led by WBro Charles Ward. They are doing a splendid job administering to the entertainment and social welfare of the residents. Theatre trips, holiday breaks, weekly film showing, quizzes etc., and regular bookings have been made to bring music into the home. We have had brass bands, choirs, the children from the adjacent school singing and dancing, pianists and organists, solo singers, in fact each month of the year was covered and, going forward, many of these entertainers had such good time themselves that they have asked to be invited back. One of their best efforts was a Christmas Fair. The home was swamped with people on a Saturday Afternoon in December and with lots of stalls and attractions, not least the Santa's Grotto constructed in the courtyard, ensured a great day for all. The local Mayor and some Councillors came, the children each got a 'prezzie' from Father Christmas, and after everything was cleared away, a sum of £850 had been raised for the Comforts Fund. Christmas / New Year festivities were superb, I can do no better than quote from Alison's own report :



“Christmas - Well, what can I say, what a fantastic time the residents had!!! Christmas Eve was really enjoyable for them; we had a buffet many party games and a couple of drinks. In-between Christmas and New Year Mike Shaw sang in the afternoon which went down really well. Then New Years’ Eve, nearly all the residents stayed up till after 12 o’clock. Again, we were very well fed, played even more party games, and Karaoke kit, kindly on loan for the night from Anthony Smith, took a bashing. The drinks flowed and an enjoyable evening was had by all.”



Publicity. We are keen to promote and publicise Hewlett Court and to that end, we acknowledge support of the Secretariat, whereby a news letter was distributed by John Farrington the Provincial Grand Secretary, on our behalf. It went to all Secretaries of Lodges and Scribes E in the Chapters of the Royal Arch. Our own Secretary Mike Williams has been lecturing not only to Lodges & Chapters, but has been invited by the Oldham District Masonic Fellowship to speak at one of their monthly meetings. Our thanks are due for the support of the senior Provincial Officers. The PGM, Sir David Trippier and his Deputy, Derek Thornhill who came to Hewlett Court for lunch on the 10th December, having diverted from their trip to the Grand Lodge meeting. They spent a couple of hours with us and their humorous and convivial company was very well received. Their time is precious, and for them to spend it with us is really appreciated.

I am delighted, on behalf of all staff and residents, to acknowledge the special gifts to the home made by members of the East Ribble, and Burnley & Pendle Districts under the auspices of WBro Martin Roche the Assistant to the PGM in those areas. They, as a group visited Hewlett Court in July and fitted 13 hanging baskets bedecked with summer flowers and they look magnificent around the frontage and within the courtyard. They also delivered another wonderful gift - that being four computer tablets in leather cases, on which the residents can learn some computer skills. This generosity and forward thinking is an excellent example of Masonic Charity from Martin and his cohorts. They certainly have a soft spot for Hewlett Court; they were asking the staff and residents how else they might help in the future. Well done Brethren and Companions!

Finally, I wish to thank my Committee as a whole, and likewise, the day to day staff for their exemplary service in running the home. Especially Julie Ward who makes my job so easy, knowing everything is in good hands with committed management.



EAST LANCASHIRE MASONIC HALL COMPANY LTD

M S Caller	Chairman
W J Porter	Deputy Chairman
C Firth	Secretary
C A Hayman	Treasurer
H J Bentwood	
B Durkin	
J Farrington	
R I Frankl	
L Hayes	
S Hughes	
P M A Rose	

The Company continues to operate as a wholly owned subsidiary of the Charity and has prime responsibility for the running of Freemasons Hall, Manchester.

The Company has two main sources of income, those being Masonic business and non-Masonic business. The Masonic business comes from the hosting of Craft Lodges, Royal Arch Chapters and various side Degrees, as well as associated dinners, lunches, dining clubs and ancillary social functions.

The non-Masonic business consists of hiring out parts of Freemasons' Hall with or without associated catering services to non-Masonic organisations and individuals. This would include such events as breakfast meetings, training sessions, conferences, weddings and various social functions. Freemasons Hall has also been used on numerous occasions by television production companies for the making of television programmes.

During the year an Agreement was signed, conditional upon planning permission being obtained, for the redevelopment of Freemasons Hall.



It is expected that the external works will now commence in September 2014. At some point in 2015 all dining and business activities currently run by the Hall Company will become the responsibility of the new owners of the building and therefore there will be no need for the Hall Company to exist. With regard to the organisation of Freemasonry on the third floor, this will be run through a stand-alone non-profit making organisation that will basically be owned and run by the Freemasons who use the building in line with all other Masonic Halls in the Province. It will therefore not be a subsidiary of the Charity.

We are extremely grateful for the hard work and dedication of an excellent and loyal group of employees, headed by Jon Fryer, the General Manager. The results achieved by Jon Fryer and his staff in extremely difficult trading conditions have been remarkable. All the staff under Jon have pulled together and have achieved results that far outweighed expectation. They are to be congratulated.



INVESTMENT COMMITTEE

Brian Taylor	Chairman	
Roger Flitcroft	ELMC Hon Secretary	<i>(Retired 17.9.2013)</i>
Mark W Davis	ELMC Hon Secretary	<i>(Appointed 17.9.2013)</i>
Jonathan Brownson	ELMC Hon Treasurer	
Derek Calrow		
David Seal		
David Rothburn		

John Scott of WH Ireland Ltd, Stockbrokers, attends meetings as advisor.

The Investment Committee meets on a regular basis to review the portfolio of investments, and aims to achieve a balance of capital appreciation and income return.

In the financial year, the value of our investments increased in value after allowing for capital withdrawals, with gains in equities offsetting falls in the government securities. Income during the period also fell marginally, as a result of those withdrawals but the total return was nevertheless positive at 3.54%.

FREEMASONS' HALL DEVELOPMENT COMMITTEE

Progress has continued to be made in finalising plans for the re-development of Bridge Street.

Over the past 12 months there have been extensive discussions with the Planning Authority resulting in slow but positive progress. Discussions in connection with the use of the car park are ongoing.



CHARITY STEWARDS COMMITTEE

Brian F Sigsworth

Provincial Grand Charity Steward

District Charity Stewards:

City Derby	Andrew Jenkins	<i>(Retired 31.01.2013)</i>
	Mohamad Afsa	<i>(Appointed 01.02.2013)</i>
City Sykes	Jack Levene	
Salford	Ian Whitehead	
Ashton & Mossley	Brian Reynolds	
Audenshaw	Paul Waring	<i>(Retired 01.09.2013)</i>
	Nigel Johnson	<i>(Appointed 01.09.2013)</i>
Oldham	Steve Graham	
Rochdale	Ken Davies MBE	
Bolton	Peter Jones	
Bury	Malcolm Ashton	
East Ribble	Dave McGurty	
Burnley & Pendle	John Ellis	<i>(Retired 31.12.2013)</i>
	Ian MacDonald	<i>(Appointed 01.01.2014)</i>

During the last year we have had three changes in District Charity Steward representation and we would wish to thank those retiring Brethren for all their hard work and their involvement in the charitable causes they have supported. We wish them well in their future endeavours. We offer a warm welcome to the new Brethren taking over these important duties and know that you will continue to maintain the good work of your predecessors.

The District Charity Stewards have again been working hard over this last year in promoting charity in its variable degrees for both Masonic and Non-Masonic causes and although the present climate is improving and there is more certainty now, than there was in the past two or three years, money is still not that freely available.

Domestic costs have risen tremendously in gas, electricity and fuel and foodstuffs continue to rise and will, due to the bad weather we have had and seen throughout the land, ruining crops and livestock during this winter period.



Nevertheless, through their endeavours (Distr.ChStwds) we have seen our Festival figures maintain a steady growth and with 18 months to go before the Festival, we hope that a reasonable figure will be realised to donate to the RMBI in October 2015. The ELMC has not fared very well, donations are considerably down, due in the main to the Festival but a trickle is better than nothing.

The message that our Provincial Grand Master has put out is that the Festival must take precedence, with the ELMC coming next and really non-masonic giving put on the 'back burner' until after the Festival. Charity begins at home, that's what we all hear and good causes will always be in need but we must all remember our own good causes first.

During the year one or two Districts have continued with their giving nights and maintained links within their communities where it is hoped a response to our charity by way of membership may be gained. The Community Fund continues to offer funding to local charitable needs and is a preferred route in order to allow Lodges/ Chapters to donate more monies through to the Festival and ELMC.

The TLC scheme, including the inspirational link with Victim Support service throughout the Province is also being urged forward.

Again for the second year running a special meeting of all District Charity Stewards/ District Almoners and Senior Brethren in the Province has been convened to press home and bring to the forefront of brethren's attentions the work that goes on in the Province, reference to charity. Last year in early 2013, Laura Chapman- Chief Executive of the Grand charity and James Newman – Chairman of RMBI came along and updated those present, along with our own Benevolence Chairman – Mark Davis and the Young Peoples Committee ,who presented a true case study and Brian Carter with Freemasonry Cares.



We're here to Care

This year (2014) we managed to have Richard Douglas – Chief Executive of the Masonic Samaritan Fund (MSF) who outlined the benefits available, on medical grounds, to the Brethren and dependants of the Province of East Lancashire. Again a very worthwhile case study of hardship and the relief given through our own Benevolence structure and the Grand Charity (incl.MSF) was presented by Dave McGurty, East Ribble District Charity Steward. Other contributors were Steve Barton – Chairman Benevolence Committee, Stan Bibby – Ecclesholme Committee, Alan Smith – Chairman Hewlett Court, Charles Ward – Chairman Comforts Committee and Brian Sigsworth – Provincial Grand Charity Steward, Dep.Ch. Festival Appeal committee who gave an update on the 2015 Festival.

We are grateful to all these Committees for the exceptional work that they do on behalf of all our beneficiaries without their dedication most of the Brethren and dependants would be far worse off and would be struggling to cope on a daily basis in this present economic climate.

A sincere vote of thanks to all the assistance and help given to our District Charity Stewards by the Hon.Secretary and the Hon. Treasurer of the ELMC and by the Provincial Grand Almoner. We are also ably supported by the Welfare Team, Julie Ward and Karen Hall all of whom do a splendid job in providing back up for our cause.

Maybe we can all look forward to a year ahead that will see the causes of hardship easing and bring about an easier life expectancy!



FUTURE PLANS

The core activities of the Charity revolve around caring for our beneficiaries through the Committee of Benevolence, the Comforts Fund, the Young Peoples Committee and of course the Hewlett Court Management Committee. The activities of each of these groups have been fully recorded previously in this booklet. These remain the most important areas of our activity and will continue to be our priority in the year ahead.

Hewlett Court modernisation has continued during 2013 including much appreciated work in public areas and the surrounding gardens. Further maintenance and improvements will continue in 2014. Particular thanks to Charles Ward and the members of the Comforts Fund for co-ordinating a full and varied social calendar for the residents of Hewlett Court and I am sure they would welcome continued support from the various District Committees in this respect.

It is particularly important that all Freemasons publicise the availability of Hewlett Court to ensure that the Charity can continue to provide excellent care to Freemasons and their dependants.

Income has continued to show a reduction during the year with a decline in contributions. Karen Hall however keeps in touch with donors to encourage their continued support of ELMC during the East Lancashire 2015 Festival for the RMBI. We are also grateful for the kindness, and wish to encourage the forethought of Brethren in the provision of bequests in favour of the Charity.

Brethren are reminded during procedures of closing Lodges and Chapters to make provision in their distribution of financial assets for the future care of Lodge Widows undertaken by the Charity.

Liaison continues in furthering links with Ecclesholme. Brethren should be encouraged to consider a visit to both Ecclesholme and Hewlett Court either individually or collectively via Lodges and Chapters.

Lodge and District requests for support of Organisations and good causes from the Community Fund have increased in 2013. Suitable projects in which Lodges and Districts are involved are to be encouraged, in addition to their financial support of the 2015 Festival and ELMC.

We will continue to monitor the governance of the Charity and risk management at all levels of the operation.



FINANCIAL REVIEW AND RESULTS FOR THE YEAR

The reports and accompanying financial statements reflect the reporting requirements of the 'Statement of Recommended Practice – Accounting and Reporting by Charities 2005' (SORP) issued by the Charity Commission for England and Wales. These financial statements comply with the requirements of the Companies Act 2006, and the Company's Memorandum and Articles of Association.

This year it has again been a requirement that the results of the Charity be consolidated with those of its wholly owned subsidiary, the East Lancashire Masonic Hall Company Limited.

The Group's unrestricted total income was £1,595,214 in the year, compared with £1,733,227 in the previous year, a decrease of £138,013, which is explained in more detail below, whereas its costs decreased from £1,929,005 to £1,688,487, resulting in a deficit of £93,273 in the year compared with £195,778 in 2012. The value of our investments increased by £132,836 compared with an increase of £99,259 in the previous year, thus the Group's total unrestricted net assets have increased by £39,563 to £3.46 million.

It is the opinion of the Board that the Charity is in sound financial position and has sufficient assets and resources to enable it to continue to carry out its objectives as laid out on page 9.

THE CHARITY'S INCOME

The charity's total unrestricted income has decreased by £115,327 due mainly to a decrease in legacies, for which we are grateful for the generosity of our departed Brothers. Donations from Freemasons, their Lodges and Chapters were down by £847, which follows a decrease in the previous year of £12,166. Investment income also reduced to £57,417 from £62,118 in the previous year. Other income increased from £10,110 to £35,329.

The legacies received during the year of £26,901 being:

F Eastwood	£1,205
K Jones	£25,696



The total return from investments during the year was:

	2013	2012
	£	£
Investment income	58,337	63,480
Bank interest	132	111
Realised gains / (losses) on sale of investments	43,017	(14,512)
	<hr/>	<hr/>
Unrealised gains / (losses) on investments	101,486	49,079
	<hr/>	<hr/>
	138,594	101,328
	<hr/>	<hr/>
	240,080	150,407
	<hr/>	<hr/>

The value of the investment portfolio has increased by £115,702 following significant investment changes in the year and an increase in underlying values. Your Investment Committee continues to monitor the position very closely.

A list of all donations made during the year is shown on pages 51 and 52.

THE CHARITY'S EXPENDITURE

Costs of the Charity have generally been contained (note 6). Despite costs being reduced and an increase in room rates, reduced occupancy at Hewlett Court has resulted in an operating loss of £9,039 for Hewlett Court compared to a prior year loss of £32,327 and the depreciation charge has decreased to £31,843 from £33,178.

HEWLETT COURT

As mentioned earlier in the report, occupancy rate averaged 70% for the year.



	2013	2012
	£	£
Receipts from Residents and Staff	478,049	492,673
Donations	4,944	4,223
	<u>482,993</u>	<u>496,896</u>
Less: Running costs	(492,032)	(529,223)
<u>Operating Loss</u>	<u>(9,039)</u>	<u>(32,327)</u>
Depreciation	(31,843)	(33,178)
Contribution ex ELMC	<u>(40,882)</u>	<u>(65,505)</u>

HALL COMPANY

The Hall Company's draft results have again been consolidated with that of the Charity. The income of the Hall Company decreased to £688,281 from £710,967 in the previous year. The costs decreased from £894,762 to £684,385, see Note 7, resulting in a profit for the year after consolidation adjustments and tax of £4,642, compared with a loss of £182,877 in 2012.

BALANCE SHEET

In the opinion of the Board the market value of the land and buildings is considerably greater than the book value. In view of the specialised nature of these assets, the Board considers that it is inappropriate to determine the market value. The total reserves of the Group and Charity are £3,493,443 and £3,521,756 respectively at the end of the financial year.

INVESTMENT POLICY AND PERFORMANCE

The present investment policy is to maximise the long term total return of the Charity's investment funds, subject to the risks normally associated with a balanced portfolio management. The charity does not restrict itself to any particular category of investment. The performance of the funds is measured against appropriate benchmark indices and during the year the result has exceeded all those benchmarks. The Investment Sub-Committee monitors investments with the assistance of the W H Ireland Ltd.



STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charity's auditors are unaware, and each director has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

By Order of the Board

Mark W. Davis
Company Secretary

28th July 2014



STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for their annual report and for the preparation of financial statements for each financial year, which give a true and fair view of the incoming resources and the application of resources of Charity and the Group during the year, and of the state of affairs as at the end of the financial year. In preparing these financial statements, the Trustees are required to:

- ensure that the most suitable accounting policies are established and applied consistently
- make judgements and estimates which are reasonable and prudent
- state whether the applicable accounting standards and statement of recommended accounting practice have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation

The Trustees have overall responsibility for ensuring that the Charity has appropriate systems and controls, financial and otherwise. They are also responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and the Group and enable them to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the Charity and the Group for their proper application as required by charity law, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- the Charity is operating efficiently and effectively
- all assets are safeguarded against unauthorised use of disposition and are properly applied
- proper records are maintained and financial information used within Charity, or for publication, is reliable
- the Charity complies with relevant laws and regulations

The Trustees are also responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website.



Internal controls over all forms of commitment and expenditure continue to be refined to improve efficiency. Processes are in place to ensure that performance is monitored and that appropriate management information is prepared and reviewed regularly by the Trustees.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- regular consideration by the Trustees of financial results, variances from budgets, non-financial performance indicators and benchmarking reviews
- delegation of day-to-day management authority and segregation of duties
- the Trustees are aware of the need for identification and management of risks, and to be satisfied that appropriate procedures are in place.



AUDIT REPORT - For the year ended 31st December 2013

Independent Auditor's Report to the Members and Trustees of The ELMC

We have audited the financial statements of The East Lancashire Masonic Charity for the year ended 31st December 2013 on pages 37 to 50 which comprise the consolidated and charity statement of financial activities, the consolidated and charity balance sheets and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors (trustees) and auditor

As explained more fully in the Statement of Trustees' Responsibilities set out on page 33, the trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the Annual Report and financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Annual Report to identify material misstatements or inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.



AUDIT REPORT

For the year ended 31st December 2013 cont...

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the parent charitable company's affairs as at 31st December 2013, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
 - have been properly prepared in accordance with the United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Directors' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit report

Mr Timothy A R Elston (Senior Statutory Auditor)
for and on behalf of Percy Westhead & Company
Chartered Accountants
and Statutory Auditors
Greg's Buildings
1 Booth Street
Manchester, M2 4AD

30th July 2014



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THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

and Income and Expenditure Account

For the year ended 31st December 2013

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
INCOME AND EXPENDITURE					
INCOMING RESOURCES					
Incoming resources from generated funds					
Donations	3	104,183	-	104,183	105,336
Legacies		26,901	-	26,901	142,139
Investment income	4	57,417	1,052	58,469	63,591
Trading activity - subsidiary company		688,281	-	688,281	710,967
Rent receivable		12,309	-	12,309	18,464
Incoming resources from charitable activities					
Grants from Grand Charity		192,745	-	192,745	193,420
Trading activity - Hewlett Court		478,049	-	478,049	492,673
Other incoming resources		35,329	-	35,329	10,110
Total Incoming Resources		1,595,214	1,052	1,596,266	1,736,700
RESOURCES EXPENDED					
Charitable activities					
Grants	5	292,120	13,254	305,374	296,812
Grant administration	6	19,024	-	19,024	18,221
Community fund donations	5	35,203	-	35,203	21,150
Other donations	5	40,500	-	40,500	5,750
Trading activity - Hewlett Court	5	523,875	-	523,875	562,401
		<u>910,722</u>	<u>13,254</u>	<u>923,976</u>	<u>904,334</u>
Costs of generating funds					
Costs of raising voluntary income	6	10,100	-	10,100	11,700
Trading activity - subsidiary company	7	684,385	-	684,385	894,762
Investment management costs		11,825	(274)	11,551	11,522
Property expenses	6	70,541	-	70,541	60,284
Governance costs	6	44,775	-	44,775	46,863
Total Resources Expended		1,732,348	12,980	1,745,328	1,929,465
Net income/(deficit) before investment results		(137,134)	(11,928)	(149,062)	(192,765)
Taxation	10	746	-	746	918
Gain/(Loss) on disposal of investments	8	43,115	(98)	43,017	(14,512)
NET SURPLUS/(DEFICIT) FOR THE YEAR		(93,273)	(12,026)	(105,299)	(206,359)
TOTAL RECOGNISED GAINS AND LOSSES					
Net surplus/(deficit) for the year		(93,273)	(12,026)	(105,299)	(206,359)
Increase/(Decrease) in Value of Investments	12	132,836	5,758	138,594	101,328
Net movement in funds		39,563	(6,268)	33,295	(105,031)
Fund balances at 1st January 2013		3,418,298	41,850	3,460,148	3,565,179
Fund balances at 31st December 2013	18	3,457,861	35,582	3,493,443	3,460,148

All amounts relate to continuing activities. All recognised gains or losses are included in the Statement of Financial Activities.



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THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

CHARITY STATEMENT OF FINANCIAL ACTIVITIES

and Income and Expenditure Account

For the year ended 31st December 2013

	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
INCOME AND EXPENDITURE				
INCOMING RESOURCES				
Incoming resources from generated funds				
Donations	104,183	-	104,183	105,336
Legacies	26,901	-	26,901	142,139
Investment income	57,417	1,052	58,469	63,591
Rent receivable	12,309	-	12,309	18,464
Incoming resources from charitable activities				
Grants from Grand Charity	192,745	-	192,745	193,420
Trading activity - Hewlett Court	478,049	-	478,049	492,673
Other incoming resources	<u>35,329</u>	<u>-</u>	<u>35,329</u>	<u>10,110</u>
Total Incoming Resources	<u>906,933</u>	<u>1,052</u>	<u>907,985</u>	<u>1,025,733</u>
RESOURCES EXPENDED				
Charitable activities				
Grants	292,450	13,254	305,704	298,286
Grant administration	19,024	-	19,024	18,221
Community fund donations	35,203	-	35,203	21,150
Other donations	40,500	-	40,500	5,750
Trading activity - Hewlett Court	523,875	-	523,875	562,401
	<u>911,052</u>	<u>13,254</u>	<u>924,306</u>	<u>905,808</u>
Costs of generating funds				
Costs of raising voluntary income	10,100	-	10,100	11,700
Investment management costs	11,825	(274)	11,551	11,522
Property expenses	98,041	-	98,041	87,784
Governance costs	<u>44,775</u>	<u>-</u>	<u>44,775</u>	<u>46,863</u>
Total Resources Expended	<u>1,075,793</u>	<u>12,980</u>	<u>1,088,773</u>	<u>1,063,677</u>
Net income/(deficit) before investment results	<u>(168,860)</u>	<u>(11,928)</u>	<u>(180,788)</u>	<u>(37,944)</u>
Gain/(Loss) on disposal of investments	43,115	(98)	43,017	(14,512)
NET SURPLUS/(DEFICIT) FOR THE YEAR	<u>(125,745)</u>	<u>(12,026)</u>	<u>(137,771)</u>	<u>(52,456)</u>
TOTAL RECOGNISED GAINS AND LOSSES				
Net surplus/(deficit) for the year	<u>(125,745)</u>	<u>(12,026)</u>	<u>(137,771)</u>	<u>(52,456)</u>
Increase/(Decrease) in Value of Investments	<u>132,836</u>	<u>5,758</u>	<u>138,594</u>	<u>101,328</u>
Net movement in funds	7,091	(6,268)	823	48,872
Fund balances at 1st January 2013	<u>3,479,083</u>	<u>41,850</u>	<u>3,520,933</u>	<u>3,472,061</u>
Fund balances at 31st December 2013	<u>3,486,174</u>	<u>35,582</u>	<u>3,521,756</u>	<u>3,520,933</u>

All amounts relate to continuing activities. All recognised gains or losses are included in the Statement of Financial Activities.



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THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

CONSOLIDATED BALANCE SHEET AND CHARITY BALANCE SHEETAs at 31st December 2013

	Note	Group 2013 £	Group 2012 £	Charity 2013 £	Charity 2012 £
FIXED ASSETS					
Tangible assets	11	1,282,053	1,329,550	1,222,418	1,262,028
Investments	12	1,935,996	1,820,294	1,935,996	1,820,294
		<u>3,218,049</u>	<u>3,149,844</u>	<u>3,158,414</u>	<u>3,082,322</u>
CURRENT ASSETS					
Stocks		14,488	18,393	-	-
Debtors	13	377,346	254,326	510,758	396,861
Bank and other deposits		211,808	269,766	107,634	163,468
		<u>603,642</u>	<u>542,485</u>	<u>618,392</u>	<u>560,329</u>
LIABILITIES					
Amounts falling due within one year	14	<u>287,326</u>	<u>187,513</u>	<u>255,050</u>	<u>121,718</u>
NET CURRENT ASSETS		<u>316,316</u>	<u>354,972</u>	<u>363,342</u>	<u>438,611</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,534,365</u>	<u>3,504,816</u>	<u>3,521,756</u>	<u>3,520,933</u>
LIABILITIES					
Amounts falling due after more than one year	15	(19,000)	(22,000)	-	-
PROVISIONS FOR LIABILITIES	17	(21,922)	(22,668)	-	-
NET ASSETS		<u>3,493,443</u>	<u>3,460,148</u>	<u>3,521,756</u>	<u>3,520,933</u>
FUNDS					
Unrestricted:					
Free reserves		1,873,394	1,789,817	1,901,707	1,850,602
Revaluation reserve		284,700	244,751	284,700	244,751
Designated funds		1,299,767	1,383,730	1,299,767	1,383,730
		<u>3,457,861</u>	<u>3,418,298</u>	<u>3,486,174</u>	<u>3,479,083</u>
Restricted funds					
Endowed capital		31,595	43,935	31,595	43,935
Revaluation reserve		1,649	(4,109)	1,649	(4,109)
Unexpended income		2,338	2,024	2,338	2,024
		<u>35,582</u>	<u>41,850</u>	<u>35,582</u>	<u>41,850</u>
	18	<u>3,493,443</u>	<u>3,460,148</u>	<u>3,521,756</u>	<u>3,520,933</u>

The financial statements on pages 26 to 39 were authorised for issue by the directors on 28th July 2014.

Signed on behalf of the directors by

J Brownson



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THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2013

1 COMPANIES ACT 2006

The Charity is not a trading company and the Profit and Loss Account formats permitted under the provisions of the Companies Act 2006 are not considered appropriate to report the transactions of the Charity.

The Directors have presented the Income and Expenditure Account as part of the Statement of Financial Activities in a format which they consider fully explains the transactions of the Charity.

2 ACCOUNTING POLICIES

(a) Basis of accounting

Subject to note 2(c) and 2(i), these accounts are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP) on Accounting and Reporting by Charities as Revised dated 2005.

The accounts consolidate the results of the Charity and its wholly owned subsidiary, The East Lancashire Masonic Hall Company Limited, on a line by line basis.

(b) Cash flow statement

The Group is exempt from the requirements to include a cash flow statement as part of its financial statements because it qualifies as small under the Companies Act 2006.

(c) Investment Income

Income from investments is recognised in the accounts at the date when it is received. This policy represents a departure from recommended accounting principles, which require income to be recognised in the accounts on an accruals basis. In the circumstances of this Charity, the directors consider it inappropriate to recognise this income until the date when it is due to be received. Other interest and rent receivable is accounted for on an accruals basis.

(d) Donations, legacies and grants

Donations, legacies and grants are recognised in the accounts at the date when these are received, as, in the opinion of the directors, it is not appropriate to recognise these at an earlier date. Grants and donations payable are recognised in the accounts at the date of authorisation.

(e) Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.



THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2013

2 ACCOUNTING POLICIES continued

(f) Expenditure

Resources expended are recognised on an accruals basis and are allocated to the particular activity where the cost relates directly to that activity. Where costs cannot be directly attributed to specific headings, they have been allocated to activities on bases consistent with the use of the resources. Governance costs are those incurred in connection with the administration of the Charity.

(g) Tangible fixed assets and depreciation

Fixed assets are stated at cost less depreciation. No depreciation is provided on freehold land and buildings. The buildings are maintained to ensure that their value does not diminish over time and their realisable value, although not quantified, is in excess of their book value. In these circumstances, the directors consider that any charge for depreciation would not be material and thus it is inappropriate to charge depreciation on these assets.

Depreciation is provided on other tangible fixed assets in order to write off the cost of each asset over its expected useful life at the following rates and bases:

Lift	5% per annum straight line
Improvements to leasehold property	5% per annum straight line
Plant and machinery	33% per annum straight line 15% on reducing balance
Furniture, fixtures and equipment	10% per annum straight line 20% on reducing balance
Office machinery	25% & 33% per annum straight line

(h) Deferred tax

A deferred tax liability is recognised in respect of all material timing differences that have originated but not reversed at the balance sheet date.

A deferred tax asset is treated as recoverable and therefore recognised only when it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of underlying timing differences can be deducted.



THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

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NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2013

2 ACCOUNTING POLICIES continued

(i) Investments

Listed investments are valued in the accounts at the mid-market price at the balance sheet date, including accrued interest where relevant. The surplus or deficiency arising from the valuation of investments is taken direct to the revaluation reserve. Unlisted investments are included at cost less provision for diminution in value. This policy represents a departure from recommended accounting principles, which require all investments to be included in the balance sheet at market value. The directors consider that it is not possible to establish with reasonable certainty the market value of the charity's investment in its subsidiary, without incurring disproportionate costs, which would not be beneficial to the charity.

Realised surpluses and deficits arising on disposals of investments determined by reference to the carrying value of the assets in the charity's balance sheet are included within Income and Expenditure for the year. Realised revaluation surpluses, representing the difference between historical cost and the carrying value of the assets, are reclassified by way of a transfer to general reserves in the year in which the disposal occurs.

(j) Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their useful lives or the lease term, whichever is the shorter.

The interest element of those obligations is charged to the statement of financial activities over the relevant period. The capital element of the future payments is treated as a liability.



THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2013

	2013	2012
	£	£
3 DONATIONS		
<u>Unrestricted Donations</u>		
Donations from Masons, their Lodges and Chapters and Events	88,148	85,769
Gift Aid tax reclaimed	11,091	13,344
Donations to Hewlett Court	4,944	4,223
	<u>104,183</u>	<u>103,336</u>
Restricted donations	<u>-</u>	<u>2,000</u>
4 INVESTMENT INCOME		
	£	£
Income from investments	58,337	63,480
Bank and Deposit interest	132	111
	<u>58,469</u>	<u>63,591</u>
5 DIRECT CHARITABLE EXPENDITURE		
<u>Grants to individuals</u>	£	£
Grand Charity	192,745	193,420
Other grants including Christmas and birthday gifts	65,203	55,449
Holidays paid for beneficiaries	23,198	22,083
Comforts fund	10,974	12,387
	<u>292,120</u>	<u>283,339</u>
Restricted Fund	<u>13,254</u>	<u>13,473</u>



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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31st December 2013

	2013	2012
	£	£
5 DIRECT CHARITABLE EXPENDITURE (Continued)		
Community fund donations	35,203	21,150
Other donations		
Masonic	-	-
Non-Masonic	40,500	5,750
	<u>40,500</u>	<u>5,750</u>
Trading activity - Hewlett Court:-		
Salaries, wages and related costs	249,246	256,100
Food and kitchen consumables	79,024	81,755
Repairs and renewals	79,327	90,715
Other property costs including heat, light, rates, water and insurance	63,426	82,447
Depreciation of tangible fixed assets	31,843	33,178
Other expenses	21,009	18,206
	<u>523,875</u>	<u>562,401</u>

6 MANAGEMENT AND ADMINISTRATION OF THE CHARITY

	Grant administration	Cost of raising voluntary income	Property expenses	Governance costs	Total costs
	£	£	£	£	£
2013					
Depreciation	-	1,500	7,670	1,447	10,617
Salaries, wages and related costs	16,000	5,500	24,236	10,177	55,913
Auditors remuneration	-	-	-	10,000	10,000
Auditors remuneration - other services	-	-	-	1,800	1,800
Insurance	-	-	10,143	-	10,143
Professional fees	-	-	-	14,742	14,742
Rates and water rates	-	-	28,492	-	28,492
Other expenses	3,024	3,100	-	6,609	12,733
	<u>19,024</u>	<u>10,100</u>	<u>70,541</u>	<u>44,775</u>	<u>144,440</u>
Provision for debt re insurance recharge			<u>27,500</u>		<u>27,500</u>
			<u>98,041</u>		<u>171,940</u>
2012					
Depreciation	-	4,000	7,670	3,990	15,660
Salaries, wages and related costs	16,000	5,500	24,401	11,500	57,401
Auditors remuneration	-	-	-	9,102	9,102
Auditors remuneration - other services	-	-	-	1,626	1,626
Insurance	-	-	-	-	-
Professional fees	-	-	-	16,791	16,791
Rates and water rates	-	-	28,213	-	28,213
Other expenses	2,221	2,200	-	3,854	8,275
	<u>18,221</u>	<u>11,700</u>	<u>60,284</u>	<u>46,863</u>	<u>137,068</u>
Provision for debt re insurance recharge			<u>27,500</u>		<u>27,500</u>
			<u>87,784</u>		<u>164,568</u>



	£	£
7 COST OF GENERATING FUNDS		
Trading activity - Subsidiary Company:-		
Purchases	167,016	186,921
Salaries, wages and related costs	287,859	448,885
Repairs and renewals	19,225	26,412
Other property costs including heat, light, rates, water and insurance	106,423	119,773
Depreciation of tangible fixed assets	7,887	9,018
Legal and professional fees	15,179	18,647
Finance costs	2,568	2,996
Other expenses	78,228	82,110
	<u>684,385</u>	<u>894,762</u>
8 PROFIT ON DISPOSAL OF INVESTMENTS		
	£	£
Proceeds	794,260	598,205
Less: Cost	658,356	497,365
Gains (losses) over historical cost	135,904	100,840
Less: Revaluation gains (losses) realised	92,887	115,352
Profits (Losses) over book value	<u>43,017</u>	<u>(14,512)</u>
9 NET INCOME / (DEFICIT) FOR THE YEAR		
Net Income/(Deficit) for the year is stated after charging:	£	£
Depreciation of tangible fixed assets - owned	50,347	57,856
Auditors remuneration	15,300	14,402
Auditors remuneration - non-audit services	3,300	3,126
Directors' remuneration	<u>-</u>	<u>-</u>
10 TAXATION		
Analysis of the tax charge		
The tax charge on the deficit on ordinary activities for the year was as follows:		
	£	£
Deferred tax	(746)	(918)
Tax on (deficit) / surplus on ordinary activities	<u>(746)</u>	<u>(918)</u>



THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31st December 2013

11 TANGIBLE FIXED ASSETS

CHARITY

	<u>Hewlett Court</u>		<u>Freehold Property Freemasons' Hall Manchester</u>	<u>Fixtures fittings and Office Machinery</u>	<u>Total</u>
	<u>Freehold Land and Buildings</u>	<u>Furniture and Equipment</u>			
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Cost					
31 Dec. 2012	732,462	352,427	307,940	266,033	1,658,862
Additions	-	2,850	-	-	2,850
Disposals	-	-	-	-	-
31 Dec. 2013	<u>732,462</u>	<u>355,277</u>	<u>307,940</u>	<u>266,033</u>	<u>1,661,712</u>
Depreciation					
31 Dec. 2012	-	184,812	-	212,022	396,834
Charge for the year	-	31,843	-	10,617	42,460
Eliminated on disposal	-	-	-	-	-
31 Dec. 2013	<u>-</u>	<u>216,655</u>	<u>-</u>	<u>222,639</u>	<u>439,294</u>
Net Book Value					
31 Dec. 2013	<u>732,462</u>	<u>138,622</u>	<u>307,940</u>	<u>43,394</u>	<u>1,222,418</u>
31 Dec. 2012	<u>732,462</u>	<u>167,615</u>	<u>307,940</u>	<u>54,011</u>	<u>1,262,028</u>

In December 2012, revised conditional agreements were signed for the granting of a long lease of Freemasons' Hall and the subsequent partial leaseback by the Charity following on from a change in purchaser.

Fixed Assets shown as relating to Hewlett Court are used for direct charitable purposes as part of the operating activities of the Charity. Other fixed assets are used for the management of the Charity and to generate rent receivable from the letting of property. Authorised capital expenditure at 31st December 2013 amounted to £Nil (2012 £Nil).

GROUP

	<u>Hewlett Court</u>		<u>Freehold Property Freemasons' Hall Manchester</u>	<u>Improvements to Leasehold Property</u>	<u>Plant and Machinery</u>	<u>Fixtures fittings and Office Machinery</u>	<u>Total</u>
	<u>Land and Buildings</u>	<u>Furniture and Equipment</u>					
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Cost							
31 Dec. 2012	732,462	352,427	307,940	61,876	73,607	423,407	1,951,719
Additions	-	2,850	-	-	-	-	2,850
Disposals	-	-	-	-	-	-	-
31 Dec. 2013	<u>732,462</u>	<u>355,277</u>	<u>307,940</u>	<u>61,876</u>	<u>73,607</u>	<u>423,407</u>	<u>1,954,569</u>
Depreciation							
31 Dec. 2012	-	184,812	-	21,689	56,281	359,387	622,169
Charge for the year	-	31,843	-	3,094	2,600	12,810	50,347
Eliminated on disposal	-	-	-	-	-	-	-
31 Dec. 2013	<u>-</u>	<u>216,655</u>	<u>-</u>	<u>24,783</u>	<u>58,881</u>	<u>372,197</u>	<u>672,516</u>
Net Book Value							
31 Dec. 2013	<u>732,462</u>	<u>138,622</u>	<u>307,940</u>	<u>37,093</u>	<u>14,726</u>	<u>51,210</u>	<u>1,282,053</u>
31 Dec. 2012	<u>732,462</u>	<u>167,615</u>	<u>307,940</u>	<u>40,187</u>	<u>17,326</u>	<u>64,020</u>	<u>1,329,550</u>



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THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2013

12 INVESTMENTS

CHARITY

	Holdings in Masonic Hall Companies £	Listed Securities £	Total £
Cost or valuation			
At 31 Dec. 2012	20	1,820,272	1,820,292
Investments purchased in year	-	728,353	728,353
Investments sold in year	-	(751,243)	(751,243)
Increase/(decrease) in market value	-	138,594	138,594
At 31 Dec. 2013	<u>20</u>	<u>1,935,976</u>	<u>1,935,996</u>
Historical cost at 31 Dec. 2013	<u>160,020</u>	<u>1,649,626</u>	<u>1,809,646</u>
Holdings in Masonic Hall Companies at cost:		2013	2012
		£	£
East Lancashire Masonic Hall Company Limited		160,000	160,000
Blackburn Masonic Hall Company Limited		<u>20</u>	<u>20</u>

The Charity owns all the issued shares in the East Lancashire Masonic Hall Company Limited, a company registered in England, which is a wholly owned subsidiary of the Charity. As at 31 December the company's draft capital and reserves amounted to £(138,313) (2012: £(143,285)). For the year ended 31 December 2013 the company's draft turnover and other operating income totalled £688,602 (2012: £712,413) and after expenditure and tax the profit was £4,972 (2012: £181,403 loss).

The shareholding in Blackburn Masonic Hall Company Limited represents 0.1% of the issued share capital of that

GROUP

	Holdings in Masonic Hall Companies £	Listed Securities £	Total £
Cost or valuation			
At 31 Dec. 2012	20	1,820,272	1,820,292
Investments purchased in year	-	728,353	728,353
Investments sold in year	-	(751,243)	(751,243)
Increase/(decrease) in market value	-	138,594	138,594
At 31 Dec. 2013	<u>20</u>	<u>1,935,976</u>	<u>1,935,996</u>
Historical cost at 31 Dec. 2013	<u>20</u>	<u>1,649,626</u>	<u>1,649,646</u>

13 DEBTORS Amounts falling due within one year

	Group		Charity	
	2013	2012	2013	2012
	£	£	£	£
Amounts falling due within one year				
Sundry debtors	75,594	93,762	16,682	44,606
Prepayments and accrued income	301,752	160,564	289,076	147,255
Amounts falling due after one year				
Amount due from subsidiary undertaking	-	-	205,000	205,000
	<u>377,346</u>	<u>254,326</u>	<u>510,758</u>	<u>396,861</u>

Prepayments and accrued income include £154,215 (2012: £139,923) of professional fees which are being deferred to match the expected future proceeds from the grant of a long lease of Freemasons' Hall as described in note 11.



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THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

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NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2013**14 CREDITORS: Amounts falling due within one year**

	<u>Group</u>		<u>Charity</u>	
	2013	2012	2013	2012
	£	£	£	£
Loan	9,000	6,000	-	-
Other taxes and social security costs	13,754	34,813	6,928	2,936
Amount due to subsidiary undertaking	-	-	62,157	37,279
Sundry creditors	85,345	87,030	14,299	29,395
Accruals and deferred income	179,227	59,670	171,666	52,108
	<u>287,326</u>	<u>187,513</u>	<u>255,050</u>	<u>121,718</u>

15 CREDITORS: Amounts falling due after more than one year

	<u>Group</u>		<u>Charity</u>	
	2013	2012	2013	2012
	£	£	£	£
Loan 1 to 5 years	<u>19,000</u>	<u>22,000</u>	<u>-</u>	<u>-</u>

16 SECURED DEBTS

The following secured debts are included within creditors:

	<u>Group</u>		<u>Charity</u>	
	2013	2012	2013	2012
	£	£	£	£
Loan	<u>28,000</u>	<u>28,000</u>	<u>-</u>	<u>-</u>

The loan is secured by a legal charge over the subsidiary company's current and future assets.

17 PROVISIONS FOR LIABILITIES

	<u>Group</u>		<u>Charity</u>	
	2013	2012	2013	2012
	£	£	£	£
Deferred tax - timing difference on fixed assets	3,543	4,289	-	-
Other provisions	18,379	18,379	-	-
	<u>21,922</u>	<u>22,668</u>	<u>-</u>	<u>-</u>

	Deferred tax	Other provisions
	£	£
Balance at 1 January 2013	4,289	18,379
Provided during the year	-	-
Fixed asset timing difference	(746)	-
Balance at 31 December 2013	<u>3,543</u>	<u>18,379</u>



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THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

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NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2013

18 ACCUMULATED FUNDS

The Charity is limited by guarantee and therefore does not have a share capital.

	Fund at 1st January 2013	Surplus / (Deficit) for the year	Transfers between reserves	Unrealised gains / (losses) on investments	Provision released on sale of investments	Fund at 31st December 2013
	£	£	£	£	£	£
Unrestricted						
General Reserve Charity	2,099,776	(97,915)	83,963	-	92,887	2,178,711
General Reserve Subsidiary	(309,959)	4,642	-	-	-	(305,317)
Revaluation Reserve	244,751	-	-	132,836	(92,887)	284,700
Designated Funds	1,383,730	-	(83,963)	-	-	1,299,767
	<u>3,418,298</u>	<u>(93,273)</u>	<u>-</u>	<u>132,836</u>	<u>-</u>	<u>3,457,861</u>
Restricted						
General Reserve Charity	45,959	(12,026)	-	-	-	33,933
Revaluation Reserve	(4,109)	-	-	5,758	-	1,649
	<u>41,850</u>	<u>(12,026)</u>	<u>-</u>	<u>5,758</u>	<u>-</u>	<u>35,582</u>
Total Funds	<u><u>3,460,148</u></u>	<u><u>(105,299)</u></u>	<u><u>-</u></u>	<u><u>138,594</u></u>	<u><u>-</u></u>	<u><u>3,493,443</u></u>

The balances on Revaluation Reserves represent unrealised gains on investments.

	2013	2012
	£	£
The designated funds represent:-		
Fixed assets	1,222,418	1,262,028
Community fund	50,526	85,729
Benevolence fund for closed lodges	26,823	35,973
	<u>1,299,767</u>	<u>1,383,730</u>

19 ANALYSIS OF NET ASSETS BETWEEN FUNDS

The net assets of the Restricted Funds were:

	£	£
Listed investments	37,196	29,748
Cash and deposits	(1,614)	12,102
	<u>35,582</u>	<u>41,850</u>

20 RELATED PARTY DISCLOSURES

Exemption has been taken under FRS8 to exclude the requirement to disclose transactions between wholly owned subsidiaries and the parent company. Having taken account of this exemption there are no related party transactions that require disclosure.

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

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NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2013

21 OPERATING LEASE COMMITMENTS

The following operating lease payments are committed to be paid within one year:

	2013 £	2012 £
Expiring:		
Between one and five years	2,906	2,906

22 EMPLOYEES

The average number of employees during the year was as follows:-

	Number	Number
Main charity	2	2
Hewlett Court	14	14
Subsidiary company	25	25
	<u>41</u>	<u>41</u>

Total remuneration during the year amounted to:

	£	£
Wages and salaries	554,793	693,148
Social Security Costs	38,029	50,767
Pension costs	98	92
	<u>592,920</u>	<u>744,007</u>

Allocation:

Direct charitable expenditure -

Trading activity - Hewlett Court	249,246	256,100
Grant administration	16,000	16,000
Cost of raising voluntary income	5,500	5,500
Subsidiary company	287,761	430,506
Property expenses	24,236	24,401
Governance costs	10,177	11,500
	<u>592,920</u>	<u>744,007</u>

No employee was paid at a rate of £60,000 per annum or more. No fees or expenses were received by the Directors/Trustees.

23 RELATED PARTY TRANSACTIONS

During the year the Charity was provided, after a supervised tender process, with repair and maintenance services by MPS Maintenance Limited at a cost of £44,786 (2012: 53,245). MPS Maintenance Limited is a company owned and managed by a close family member of Alan Smith, a Director of the Charity.



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LIST OF DONATIONS GIVEN:-

In the year ended 31st December, 2013

PGM DISCRETIONARY FUND

East Manchester Community Boat Project	£500
Manchester Jewish Museum	£10,000
Manchester Cathedral	£30,000

TOTAL OTHER DONATIONS IN 2013 **£40,500**

COMMUNITY FUND GRANTS

Manchester Jewish Community Care **£3,119**
To provide a replacement washing machine

Middleton Heart Line Club **£365**
To purchase a massage table, badminton rackets and shuttle cocks

Middleton Gymnastics Club **£3,250**
To help fund gymnastic equipment

Wythenshawe Wheelers – Simply Cycling **£600**
To purchase a Mission Solo Trike, provide cycling experiences and training for the less-abled

Kearsley Youth Brass Band **£500**
To purchase a Soprano Cornet

Child Action North West **£4,615**
For funding children's activities at the Victorian Pound Day 2013

North West Blood Bikes **£4,175**
To purchase a bike and livery

Medequip for Kids **£836**
Towards the cost of Ophthalmoscope for new Children's A&E at Fairfield Hospital

83rd Oldham St Stephens Cub Pack **£2,000**
Towards the cost of camping equipment

Friends of Darwin Cemetery **£2,640**
To provide a Muck Truck, Section Markers and District Project

Nightsafe **£3,050**
To provide sleeping bags and emergency kits for homeless

East Lancs Hospice **£350**
To provide medals for inaugural charity run

34th St Anne's Girl Guide **£1,750**
To supply camping equipment

Fit 2XL Community Gymnasium **£2,900**
To assist with the refurbishment of fire damaged community gymnasium

30,150

TLC Initiative **£5,053**
To provide stocks of TLC bears to support individual District hospitals

TOTAL COMMUNITY FUND GRANTS IN 2013 **£35,203**



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BENEFITS RECEIVED FROM THE NATIONAL MASONIC CHARITIES IN 2013

Masonic Samaritan Fund

In the calendar year to 2013 the Masonic Samaritan Fund approved assistance to 73 applicants from East Lancashire at a cost of £67,594.

Royal Masonic Trust for Girls and Boys

The RMTGB assisted 59 young people from the Province of East Lancashire to the value of £180,491.

Talent Aid Cases from the Province of East Lancashire; 2 totaling £4,702

The Freemasons' Grand Charity

Masonic Grants

Masonic Relief Grants to East Lancashire 87 grants totaling £192,745

Non-Masonic Grants to Hospices in East Lancashire

Nine local hospices have received Grants totaling £23,515

£3,020	Bolton Hospice
£2,731	Bury Hospice
£2,231	Dr Kershaw's Hospice
£2,443	East Lancashire Hospice
£2,443	Hospice Care for Burnley and Pendle
£1,000	Hospice in Rossendale
£2,809	Springhill Hospice (Rochdale)
£4,607	St Ann's Hospice (Little Hulton)
£2,231	Willow Wood Hospice

Summary

		£
Masonic Samaritan Fund		67,594
Royal Masonic Trust for Girls and Boys		185,193
The Freemasons' Grand Charity		
Relief Grants	192,745	
Grants to Hospices	23,515	216,260
Value of Benefits received from National Masonic Charities in the year		£469,047



