

East Lancashire Masonic Charity



Annual Report and Accounts
For the Year ended 31st December 2014



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INTRODUCTION FROM THE PRESIDENT

The conclusion of the 2015 RMBI Festival is now clearly in our sights and I continue to receive excellent support from all four corners of the Province.

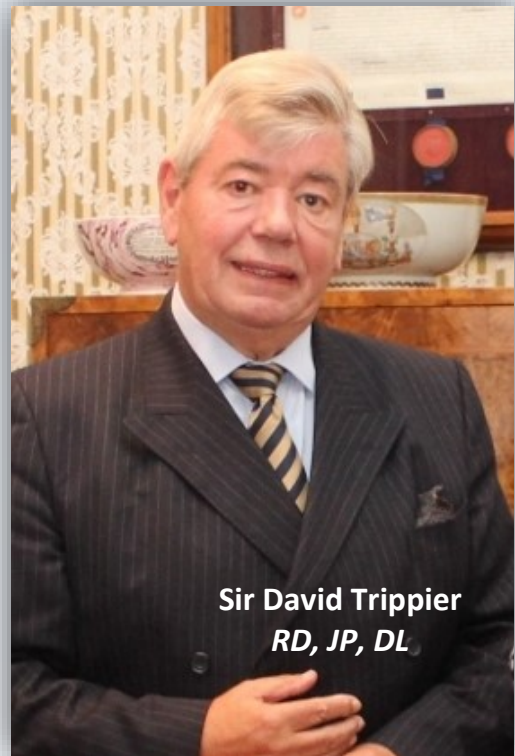
Hopefully this support will be maintained until its conclusion at the Festival Banquet planned for the 29th October 2015 at the Macron Stadium, Bolton.

Mindful of the negative financial impact the Festival has had on the ELMC over the last 5 years the Board of the ELMC have started to prepare their plans to highlight and communicate the excellent work carried out by ELMC and its respective sub-committees across the whole of the membership in East Lancashire.

This in the hope that the ELMC will once again become the principal recipient of charitable giving from Lodges, Chapters and Individual membership.

I am pleased to report that the problem of reduced occupancy levels at Hewlett Court has been reversed and we now have all rooms occupied with a waiting list and steady flow of prospective residents visiting the home. The management and support team at Hewlett Court should be congratulated for their tremendous efforts and continued commitment in this respect.

You will recall that during the course of the Festival the ELMC ring fenced an amount of funds which could be distributed via the Community Fund Committee to Non Masonic Charities operating within East Lancashire. This with the aim of encouraging applications not only supported by the Lodges and Districts but ideally where Freemasons have continued involvement, creating an active Masonic profile in the local Community. This year the ELMC has made grants of in excess of £30K through this Committee to a variety of projects which has ensured that Freemasonry and the ELMC has received increased public awareness and positive publicity across the Province.



Sir David Trippier
RD, JP, DL



We in East Lancashire continue to receive considerable financial support from the National Masonic Charities, for which we are eternally grateful and look forward to their proposed consolidation into one body and the resulting operational changes with interest later in 2015.

As your President I take great pride in the fact that during the course of a 12 month period over 650 beneficiaries are contacted via the ELMC and receive a whole range of benefits which really does make a difference and demonstrates that “Freemasonry Cares”.

In closing I wish to once again 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.



Sir David Trippier with Derek Thornhill and the Hewlett Court Management Committee, meeting with residents, to hear to their feedback and suggestions



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
Hon. Treasurer	Jonathan S. Brownson
	Steven Barton
	Edwin Cheadle
	Chad A. Northcott
	Alan D. P. Smith
	Michael Boden
	Brian F. Sigsworth
	Brian J. Carter
	Robert S. C. Mitchell *
	William R. Waite *
	Philip J. Price *

(resigned 18.09.2014)
(appointed 18.09.2014)
(resigned 18.09.2014)
(appointed 18.09.2014)

The Board wishes to acknowledge the excellent work undertaken by Ed Cheadle and Alan Smith who both carried out their duties as Chairman of their respective committees with tremendous leadership and commitment.

**Sir David Trippier and Lady Ruth at the
100th Birthday celebrations of Hewlett
Court Resident, Annie Maden**

Entertainment at
Hewlett Court



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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: & Residential Home	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
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 Commissioner's 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 Advisory Committee whose responsibility is to offer professional support and guidance to the Director of Operations and 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 662 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 £672,307 of which £535,802 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 2014 the Community Fund received 33 applications and issued grants to 29 organisations totalling £23,576.

In addition, The Freemasons Grand Charity has given grants to 9 hospices in the Province totalling £23,576.

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 2014 increased to 100% (compared with 70% in 2013) of the accommodation which has a maximum of 44 residential places.

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

twitter.com/e_l_m_c



facebook.com/eastlancashiremasoniccharity



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THE COMMITTEE OF BENEVOLENCE

Steven Barton	Chairman
Charles B Ward	Deputy Chairman
Mark W Davis	ELMC Hon. Secretary
Brian J Carter	Provincial Grand Almoner
Brian Sigsworth	Provincial Grand Charity Steward
Dennis Heskett	Ex Officio

DISTRICT REPRESENTATIVES

Peter D Whitnall	Bury
J Brian Harrison	Bolton
James T Gartside	Rochdale
Brian W Powell	Ashton & Mossley
David J Halford	Oldham
Jeff Ward	Burnley and Pendle
Francis Salt	East Ribble
Paul Waring	Audenshaw
Alan Potts	Salford
Paul O'Carrol	Manchester Districts
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. Due to the way in which Grand Charity now operates in London, all the different Charity organisations work together – Grand Charity, Masonic Samaritan Fund [MSF], Royal Masonic Trust for Girls and Boys [RMTGB] and Royal Masonic Benevolent Institution [RMBI] - and a petition will be looked at by the appropriate committee(s). As you may be aware, major changes are under way to amalgamate all of the Charities into one larger combined operation.



In the last year the Grand Charity supported our beneficiaries with a sum of £148,130 and ELMC supported that by an additional sum of £23,398.

The total number of beneficiaries (at May 2015) was 654 comprising 93 Widows, 17 Brethren, 30 Married Couples, 3 Spinsters, 1 Bachelor, 67 Young People, 37 Residents of Hewlett Court and 406 Widows of Closed Lodges. It is this last figure which is getting larger by the month as more Lodges are forced to close, and has risen by a nett 13 in the last year.

During 2014 there were 29 New Petitions for financial support, 124 cases were reviewed and 4 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, 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. Indeed, in the past year, we have dealt with 3 such cases and I am pleased to confirm that the subsequent committee meetings ratified what we had decided.

I have been Chairman since September 2013, having served on the committee for about 12 years first as a District Almoner and then co-opted. I have been wonderfully supported by the team at Hewlett Court (Julie and Karen) and ably assisted by all of the District Almoners, the Mark Benevolence team and Brian Carter (the Provincial Almoner) to whom I give my very grateful thanks.

Christmas at Hewlett Court

2014



COMFORTS FUND COMMITTEE

Charles B Ward	Chairman
Mark Davis	Vice Chairman
J Brian Harrison	
David Williamson	
Brian W Robinson	
Mahtarr Samba	
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 8th April 2014. The event was supported by the President of the ELMC, Sir David Trippier, along with a number of the Assistant Provincial Grand Masters and their partners.

WBro Brian Harrison deputised for the Chairman, WBro Charles Ward, who was recovering from a knee operation. WBro Brian Robinson took a number of photographs and the Committee members, Officers of the ELMC and their partners, greeted 100 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 three-course dinner. After dinner we were entertained by the very talented Barry Jackson, musical entertainer, who sang a range of songs as well as playing the flute and saxophone.

During the evening the committee members and officers were able to circulate and chat amongst the guests. Each guest was presented with a gift to 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 24th to 31st May 2014, once again, at the Clifton Park Hotel, St Anne's on Sea.

This venue becomes more and more popular each year resulting in sixty eight widows and Brethren of the Province attending the holiday along with the Comforts Fund Chairman, WBro Charles Ward and Julie Ward.



One change the Committee made this year was to depart from Hewlett Court for tea/coffee reception followed by a wonderful buffet lunch, prepared by our resident Cook Melanie, and a glass of wine (or two) prior to departure for St Anne's. It was such a wonderful atmosphere with both Residents and holiday attendees mixing together. There was also a visit from the Lodge of St John No 191, Bury District. The Lodge Members enjoyed the opportunity of having a tour of Hewlett Court as well as being involved in the ELMC Annual Holiday activities.

During the week our guests were treated to a days outing to the Tower Ballroom which is a very popular choice of event. Lunch was provided at the Ballroom; an afternoon tea with sandwiches, scones and tea.

On Saturday 31st May we returned to Hewlett Court 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. It was a wonderful week and an event which all the Brethren of East Lancashire should be very proud of.

Autumn Outing

The Comforts Fund Committee continued their yearly program of events with an Autumn Day Out which took place on Thursday 25th September 2014.

The day commenced at 9.30am where 40 plus guests, together with the Comforts Fund Committee Chairman and other Committee members, arrived at Hewlett Court for a tea and biscuits reception. The coach departed at around 10.30am for the Clifton Park Hotel, St Anne's on Sea, for a three course lunch. On arrival there was a champagne reception and excellent lunch for the coach guests and for the 20 or so guests that had already arrived. During dinner there was a magician circulating the tables and after dinner all the guests danced the afternoon away to 'Heather Dee'.

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, Face Book and Twitter pages.



THE YOUNG PEOPLE'S COMMITTEE

Roger Tinker Chairman

Dennis Heskett

Edward Smethurst

Ken Hampson

Paul Doran

Tayyab Jawaid

Julie Ward ELMC Director of Operations

The Young People's Committee (YPC) organised seven events during 2014. The events comprised of mixture of new experiences and familiar events for the Beneficiaries. The school holidays set by the various local authorities within the Province of East Lancashire do not always coincide for all of the schools / colleges attended by our Beneficiaries; this could be the reason why our Half-Term activities are not as well patronised as the main Holiday events.

The first event on 18th February 2014 was a visit to the National Cycling Centre at the Velodrome, Manchester. Eight boys and one intrepid Dad took up the invitation. The day was organised to give the participants an opportunity to ride on the Indoor BMX Track and the Mountain Biking Skills Zone. The Indoor BMX Track has been built to conform to international racing standards. It is challenging. Following collection of the safety equipment and bikes, our coaches laid out the rules and objectives of the session. After being taken through each section of the course, the final part of the session was putting it altogether, riding the full track. A buffet lunch gave the boys the opportunity to refuel, compare performance, falls and bruises. Mountain Biking (MTB) was the next session. The Clayton Vale Mountain Biking Trail and Skills Zone is the latest addition to the Velodrome's facilities. After collecting the bikes, helmets and gloves the instructors took the group out to the skills Zone. The Skills Zone is a range of Technical Trail Features. It is a whole new vocabulary, berms, drop offs, rock gardens, bunny hops etc. After honing their skills on each section the final challenge was putting all the skills together and riding the full circuit. Before being collected by their parents everybody had the opportunity to view the indoor race track close up.

A visit to the A. J. Bell Stadium was the second outing of the year. On the evening of the 11th April a group of twelve children and parents watched Sale vs. Harlequins. Prior to the game the Sharks were lying fifth in the Aviva Premiership and a win would have given them a good chance of making the play offs. The result Sale 12 Harlequins 27.



The YPC group were hoping for a Sharks win and cheered every Shark's attack. They were also excited at seeing so many of the current England Squad on the field that night, unfortunately most of them playing for the Harlequins.

Nineteen Young People accepted the Committee's invitation to participate in Winter Sports at the Chill Factor on the 15th April. Some of the young people have been attending this event since our initial visit five years ago and for some it was their first visit. We had organised a set of activities that would challenge all of the young people. After two hours of snow activities the Young People met at the indoor climbing wall for a further challenge. Could they climb to the top and ring the bell? The majority of the Young People donned the required safety equipment and took up the challenge. The climbing wall is segregated into sections which present an increasing level of skill and strength. Lead by the instructors the young people improved their skills and progressed through the levels during the session. After the climbing activities we adjourned to 'Nando's' to satisfy the appetites created during the afternoon activities.

For the past four years the YPC has provided support for one of our families to compete in the National Archery Championships. The family members have achieved a high level of success in the Championships and Regional competitions. In 2014 one of family attained his instructor's qualification. To mark this achievement the family asked if the YPC would support them in organising a "Learn to Shoot" event at their archery club. On the 28th May twelve Young People, two parents and two committee members met at The Rochdale Company of Archers to use the indoor shooting range for an introduction to Archery. The first session was learning how to use the equipment, and how to aim and hit the target. It is not that simple. Strong arms and a steady aim are required. After the first session and a short break for refreshments we were introduced to the competitive part of the afternoon. The final competition was to hit balloons pinned to the target. This had a twist in that if a team had hit all of their balloons they could begin to take out balloons on the opposing teams targets. Before the event we had not realised that Archery could be so competitive and fun. After the event the group adjourned to the Royal Toby, Castleton for an evening meal. The verdict on the day "When can we do it again".

Trips to the theatre are always popular and a visit to see The War Horse at the Lowry Theatre 24th July 2014 was no exception. The performance we attended had many groups with young people in them so there was the possibility of having a boisterous audience; however the performance was so riveting that hardly a murmur could be heard during it. The play has had rave reviews from the critics and our beneficiaries would certainly endorse that.



Even during the interval whilst they ate their ice-creams the talk was all about the play. At the end of the play (and not a dry eye in the house) the cast were given a standing ovation which we all enthusiastically joined in. The group then retired to the 'Bella Italia' for our post performance dinner. As usual during the meal most of the children sat together on their own table but we adults didn't feel too excluded, I think we're used to it now. We had a couple of new faces attending this time and it was nice to see how all the others enfolded them into the group from the start.

Blackpool Tower, The Illuminations and a Fish Supper, what could be better? The twenty one young people accompanied by TLC the Bear, fourteen parents / guardians and three YPC committee members couldn't think of a better way of spending a day out during the October Half Term break. On the 30th October our coach set off from Ashton-under-Lyne Masonic Hall at 09.00, followed by pick-ups at Hewlett Court and Blackburn with Darwen services on the M65. On arrival at the Blackpool Tower the group were dropped off at the promenade entrance to the Tower. After collecting a packed lunch and a "Big Ticket" giving entry to all of the attractions at The Tower, the party divided into groups and set out to enjoy the day. Blackpool was crowded but it did not diminish the excitement and enjoyment during the day. The groups managed to cram in visits to the attractions on offer. The Tower Eye, Skywalk, Dungeons, Madame Tussauds, The Ballroom, Jungle Jim's and Sealife were all visited throughout the day. TLC enjoyed his day out from Hewlett Court getting up close with the sharks at Sealife, Shrek, the best seat for the illuminations and his fish supper. The group met at 17.10 outside the Tower entrance to board the coach for a trip through the "Lights" and then onto Seniors Restaurant, Thornton for a "Fish Supper". After the meal it was back on the coach for the return journey back to Blackburn, Hewlett Court and Ashton. On the journey home we were entertained by a sing-a-long of current hits and favourites from the musicals, lead by the Young People. We have a talented group.

On the 2nd January 2015 eighteen Young People accompanied by fifteen Parents / Guardians accepted the Young People's Committees invitation to attend a matinee performance of Shrek the Musical at the Palace Theatre, followed by a meal and Karaoke at Don Giovanni's Restaurant, Oxford Street Manchester. Everybody arrived on-time at the meeting point in the Palace Theatre and following the distribution of tickets all took their seats for the performance. At the interval all enjoyed the ice creams and talked excitedly about the first half and expectations for the second part. Shrek the Musical is a family friendly show with humour on all levels to keep the youngest and oldest in the audience entertained throughout. Everybody in the group enjoyed the performance and the shared experience of being in a group of friends.



At the end of the performance all gathered at the meeting point outside the Theatre for the short walk to Don Giovanni's Restaurant. The meal and Karaoke were in the Function Room at the rear of the restaurant. The room had been lit by "Black Diamond Disco" (W. Bro. Kevin Hawley and his son Sam) creating a party atmosphere from the outset of the evening. After the first course had been served the entertainment began. The Young People don't need encouragement to participate in Karaoke. Even the youngest of the group impressed with a faultless rendition of a Taylor Swift track. The Girls took the lead on some tracks only to be challenged by the Boys on the rock tunes of Queen. Committee members were pressed into participation of Gangnam Style and other dance routines which some had never heard of. At the end of the evening all of the Young People received a selection box and a TLC Bear dressed in a YPC sweater designed and made by Karen Hall.



Fun at the Chill Factore



THE COMMUNITY FUND COMMITTEE

Chad Northcott	Chairman	(appointed 18.9.2014)
Ed Cheadle	Chairman	(retired 18.9.2014)
Sir David Trippier	Provincial Grand Master	
Derek Thornhill	Deputy Provincial Grand Master	
Brian Carter	Provincial Grand Almoner	
Brian Sigsworth	Provincial Grand Charity Steward	
Peter Faulkner		(appointed 4.12.14)
David Lightbown		(appointed 4.12.14)
Gerry Russell	Communications Liaison Officer	
Mark W. Davis	ELMC Honorary Secretary	
Karen Hall	Secretary	

The Community Fund considered 35 applications during 2014; 27 grants were approved totalling £35,104.90. This was an increase of 12 applications over the previous year (when £30,150.18 was dispersed). This reflects increased engagement with our local communities and increased awareness of our members who are making greater use of the fund, particularly while the Province is in Festival. From its launch in 2006 the Fund has approved grants to a total of £313,295.50. A full list is available on the ELMC's website.

'Teddies for Loving Care' provides Teddy Bears for children attending local Hospital A&E departments and Children's Courts throughout the Province. Grants are made available to Districts to assist in purchasing Teddies. 4 applications were received in 2014 and grants totalling £2,800 were made.

Ed Cheadle retired as Chairman on 18th September 2014. We are grateful for his steady hand and contribution to the work of the Committee during his time in office. WBro Chad Northcott is his successor. He has appointed two further members to the Committee – Peter Faulkner and David Lightbown. The Committee now has members from most Areas in the Province.

Some results of the work of the Committee are displayed on the website and are regularly communicated via social media channels. There has also been good press coverage of many of the supported initiatives and publicity through the channels of those organisations we have supported. We 'audit' two random cases each year; to confirm that funds have been used for the purpose they were given, and to obtain increased publicity from completed initiatives.





Some of the work of the Community Fund:

Equipment for Middleton Gymnastics Club

i-Pads for St James C of E Primary School

Instruments for the Splinter Guitar Group



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HEWLETT COURT ADVISORY COMMITTEE

Alan D P Smith	Chairman	(retired 18.9.2014)
Dr Michael Boden	Chairman	(appointed 18.9.14)
Michael R Williams	Secretary	
Derek Worthington		(retired 01.6.2014)
Peter Bibby		
Harry Rogers		
Peter Jones		
Julie Ward	Director of Operations	

2014 commenced with a good old fashioned English breakfast following a night of partying to see the old year out. There were cocktails; dancing, party games and we have the photographs to prove it. The last Resident retired to bed at 1.45am! The number of permanent Residents at that time, January 2014, was 32 and by the end of the year that number increased to 40. Hewlett Court has continued to thrive and the atmosphere is warm and friendly; a real family atmosphere.

A special 90th Birthday celebration took place on 2nd April for May Ledger. Eleven Residents attended the ELMC Spring Party on 8th April at Middleton Masonic Hall. There were over 100 guests in attendance on the evening. The “Friends” of Hewlett Court organised a varied programme of entertainment throughout the year from singers, Valentines celebrations, Easter Bonnet Parade, outings and curry nights. The “Friends” also initiated the Summerhouse project with the help of Burnley & Pendle, East Ribble and Salford Districts. In May the Brethren of Bolton and Farnworth Districts organised a dinner and entertainment at Hewlett Court for all the Residents. In September the Brethren of Dormer St Margaret’s Lodge kindly arranged for singer Tony Berry, of Houghton Weavers fame, to perform an afternoon concert for the residents. As well as telling jokes, which kept his audience very amused, Tony sang many favourites which the residents heartily joined in with.

An evening of Bonfire treats and fireworks was arranged for 5th November and along with the Residents, staff and families, the members of the local Community also joined us for the evening. For the second year running the Christmas Fair taking place on 22nd November was a huge success. There was a special appearance from Father Christmas accompanied by his elves. As always the Christmas and New Years celebrations were fantastic, a real party atmosphere. Entertainment was organised and a pantomime rendition of Scrooge was performed on New Year’s Eve.



There were changes to the Management structure at Hewlett Court during 2014. The ELMC Board allocated overall control and responsibility for the day to day running of the home to Julie Ward as Operations Director. A new Committee was formed known as the “Advisory Committee” offering their professional support and guidance to Julie and her team. The first meeting of the management committee was in February. The Chairman, WBro Alan Smith, reported that the ELMC Board had appointed a subcommittee to consider the future direction of Hewlett Court. This committee is still deliberating.

WBro H. Rogers tabled a full year’s figures on energy expenditure. These showed a saving of 29.6% on gas and 7.6% on electricity. Thanks must go to Harry for all his hard work on this and also the continuing effort he has, and is putting in to our heating “problems”. At the April meeting Harry spoke of problems with one of the boiler water pumps and also advised that the compensator, whilst working well, was under manual control. It was decided that automatic control would be an advantage. Harry would see to this.

June saw the resignation of Derek Worthington due to ill health; the Chairman had written to Derek thanking him for his commitment over many years. WBro A.D.P. Smith retired as Chairman in September and WBro M. G. Boden took over that office. He explained the circumstances of his appointment to the committee and asked them for their support. The new chairman then announced that from now on Julie Ward would have full management responsibilities and the committee would continue in an advisory capacity. Meetings would be tri-monthly; dates to be decided on an ad hoc basis; usually about a week prior to the ELMC Board meeting. The next meeting will be in December to coincide with the meeting with the residents’ representatives. Two meetings a year are held with the representatives of the residents where they air their grievances or tell us how well we are doing. Thankfully there have not been any major problems to report.

Unfortunately we still do not have a treasurer on the committee. We are blessed with the expertise of the committee members Michael Williams, Harry Rodgers, Peter Jones, and Peter Bibby, and I would personally like to thank them for their unstinting hard work.

Thanks also go to the Districts of East Ribble, Burnley & Pendle and Salford plus the Hewlett Court comforts committee—Chairman WBro Charles Ward - who have covered the cost of the building of the new summer house. No labour costs were incurred as construction was undertaken by volunteers.



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		
I R M Connor		(appointed 23.4.2014)
D Hudson		(appointed 25.6.2014)

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.

The external works commenced in September 2014 and it was expected by mid-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 continue to be 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
Mark W Davis	ELMC Hon Secretary
Jonathan Brownson	ELMC Hon Treasurer
Derek Calrow	
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 2014 financial year, the value of the investments increased after allowing for capital withdrawals, with gains in both equities & government securities alike. Although income decreased marginally as a consequence of those withdrawals, the total return at 5.59% was better than that of the previous year of 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.



The Future



CHARITY STEWARDS COMMITTEE

Brian F Sigsworth

Provincial Grand Charity Steward

District Charity Stewards:

City Derby	Mohamad Afsa	
City Sykes	Jack Levene	
Salford	Ian Whitehead	
Ashton & Mossley	Brian Reynolds	
Audenshaw	Nigel Johnson	
Oldham	Steve Graham	
Rochdale	Ken Davies MBE	(retired 31.10.2014)
	Doug Smith	(appointed 01.11.2014)
Bolton	Peter Jones	
Bury	Malcolm Ashton	
East Ribble	Dave McGurty	
Burnley & Pendle	Ian MacDonald	

Over the last year the Committee of District Charity Stewards has seen one change in representation (Rochdale) and as always we would like to wish the retiring Brother well in his future endeavours and thank him for all his hard work in his involvement in the charity causes that he has supported. A warm welcome to our new member and hope you will carry on the good work and important duties that you have been appointed to.

The District Charity Stewards play an important role in promoting charity through the Lodges/Chapters in the Province of East Lancashire and non Masonic causes. This last year, as in previous years has not been easy with the Province still in Festival mode, nevertheless, whilst the Festival continues to grow in terms of donations we are still seeing contributions to the ELMC; not as high as we would like but some contribution is better than none at all.

The message our Provincial Grand Master, Sir David Trippier, continues to give is that the Festival must take priority with the ELMC receiving what is available as a second choice and really non-masonic causes being asked to take a 'back seat' until the Festival reaches its conclusion.



We're here to Care

Giving to Masonic causes, especially our own ELMC should always be a priority (except during a Festival) and during the year opportunities arise where we see and hear how hard our sub committees work to achieve giving relief to those less fortunate than ourselves. The District Committee meetings provide a platform for speakers from these sub committees, i.e. Benevolence, Community Fund, Young Peoples Committee, Hewlett Court, to put over the needs and necessities of receiving charity donations for the amount of spend required to fulfil and satisfy funds that are required. It is the duty of the District charity Stewards to communicate effectively to the Lodges/Chapters the needs and requirements of why giving to charity causes is a necessity.

We are grateful of course to all the sub-committees for the exceptional work that they do each year on behalf of our beneficiaries, without them then the whole system would struggle to cope in this day and age, where people are living longer and the NHS is being overwhelmed with patients looking for medical support.

To the Honorary Secretary and Honorary Treasurer of the ELMC we offer grateful thanks for all their assistance and help given to the District Charity Stewards during the year and also for all the support given by the Welfare Team, Julie Ward and Karen Hall and the Staff at Hewlett Court, all of whom do a splendid job in providing back up for our cause.

The future does look that it is getting rosier and the Festival concludes in October of this year (2015); then the ELMC can look forward to claiming back its rightful place in our Masonic Charity organisation.



**Members erect a new
summerhouse at Hewlett Court**



FUTURE PLANS

The core activities of the Charity continue to revolve around caring for our beneficiaries through the Committee of Benevolence, the Comforts Fund, Young Peoples Committee, and the Hewlett Court Management & Advisory Committees. 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.

The decline in income and contributions continues to be a cause for concern but with the end of the East Lancashire 2015 Festival for the RMBI in sight (October 2015) the Charity has been planning to promote the excellent work of the various committees throughout the Province to ensure that the ELMC once again becomes the principal recipient of Charitable giving from the Brethren and Lodges from within the Province.

The ongoing investment and refurbishment of Hewlett Court will continue to ensure that the excellent standard of facilities and care provided for the residents are maintained.

The Community Fund Committee will continue to receive, consider and make grants to Non Masonic Charities throughout 2015 but with the planned completion of the EL 2015 Festival for the RMBI the future activities and operational guidelines of this committee will be reviewed and planned for 2016.



ELMC Spring Party for its Beneficiaries



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 £1,507,982 in the year, compared with £1,595,214 in the previous year, a decrease of £87,232, which is explained in more detail below, whereas its costs increased from £1,690,559 to £1,700,192, resulting in a deficit of £192,210 in the year compared with £95,345 in 2013. The value of our investments increased by £54,997 compared with an increase of £132,836 in the previous year, thus the Group's total unrestricted net assets have decreased by £137,213 to £3.32 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 10.

THE CHARITY'S INCOME

The charity's total unrestricted income has decreased by £63,632 due to various factors but mainly due to a decline in Grants from Grand Charity, other incoming resources, rents receivable and legacies, for which we are grateful for the generosity of our departed Brothers. Improved Hewett Court income helped to mitigate the decrease. Donations from Freemasons, their Lodges and Chapters were down by £14,205. Investment income also reduced to £52,762 from £57,417 in the previous year. Other income decreased from £35,329 to £ Nil.

The legacies received during the year of £6,003 being:

J Griffith	£5,003
M Yates	£1,000



The total return from investments during the year was:

	2014	2013
	£	£
Investment income	53,677	58,337
Bank interest	35	132
Realised gains / (losses) on sale of investments	10,415	43,017
	<hr/>	<hr/>
	64,127	101,486
Unrealised gains / (losses) on investments	56,788	138,594
	<hr/>	<hr/>
	120,915	240,080
	<hr/>	<hr/>

The value of the investment portfolio has increased by £37,290 following 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 52 and 53.

THE CHARITY'S EXPENDITURE

Costs of the Charity have generally been contained (note 6). A reduction in costs, an increase in room rates and improved occupancy has resulted in an operating profit of £74,092 for Hewlett Court compared to a prior year loss of £9,039 and the depreciation charge has increased to £32,430 from £31,843.

HEWLETT COURT

As mentioned earlier in the report, occupancy rates improved during the year to full occupancy at the end of the year.

PTO



	2014	2013
	£	£
Receipts from Residents and Staff	546,428	478,049
Donations	5,553	4,944
	<hr/> 551,981	<hr/> 482,993
Less: Running costs	(477,889)	(492,032)
<u>Operating Profit/(Loss)</u>	<hr/> 74,092	<hr/> (9,039)
Depreciation	(32,430)	(31,843)
Contribution ex ELMC	<hr/> 41,662	<hr/> (40,882)

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 £664,681 from £688,281 in the previous year. The costs increased from £686,457 to £765,651, see Note 7, resulting in a loss for the year after consolidation adjustments and tax of £97,427, compared with a profit of £4,642 in 2013. Tangible fixed asset impairment losses amounting to £58,318 are included within this result.

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 £3,346,883 and £3,447,049 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

30th July 2015



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 2014

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 2014 on pages 38 to 51 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 34, 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 2014 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 2014, 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

5th August 2015



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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 2014

		Unrestricted	Restricted	Total Funds	Total Funds
	Note	Funds	Funds	2014	2013
INCOME AND EXPENDITURE		£	£	£	£
INCOMING RESOURCES					
Incoming resources from generated funds					
Donations	3	89,978	1,500	91,478	104,183
Legacies		6,003	-	6,003	26,901
Investment income	4	52,762	950	53,712	58,469
Trading activity - subsidiary company		664,681	-	664,681	688,281
Rent receivable		-	-	-	12,309
Incoming resources from charitable activities					
Grants from Grand Charity		148,130	-	148,130	192,745
Trading activity - Hewlett Court		546,428	-	546,428	478,049
Other incoming resources		-	-	-	35,329
Total Incoming Resources		1,507,982	2,450	1,510,432	1,596,266
RESOURCES EXPENDED					
Charitable activities					
Grants	5	243,983	9,783	253,766	305,374
Grant administration	6	19,214	-	19,214	19,024
Community fund donations	5	35,005	-	35,005	35,203
Other donations	5	12,098	-	12,098	40,500
Trading activity - Hewlett Court	5	510,319	-	510,319	523,875
		820,619	9,783	830,402	923,976
Costs of generating funds					
Costs of raising voluntary income	6	10,339	-	10,339	10,100
Trading activity - subsidiary company	7	765,651	-	765,651	686,457
Investment management costs		12,060	135	12,195	11,551
Property expenses	6	69,031	-	69,031	70,541
Governance costs	6	38,048	-	38,048	44,775
Total Resources Expended		1,715,748	9,918	1,725,666	1,747,400
Net income/(deficit) before transfers and investment results		(207,766)	(7,468)	(215,234)	(151,134)
Gross transfers between funds		1,500	(1,500)	-	-
Taxation	10	3,543	-	3,543	746
Gain/(Loss) on disposal of investments	8	10,513	(98)	10,415	43,017
NET SURPLUS/(DEFICIT) FOR THE YEAR		(192,210)	(9,066)	(201,276)	(107,371)
TOTAL RECOGNISED GAINS AND LOSSES					
Net surplus/(deficit) for the year		(192,210)	(9,066)	(201,276)	(107,371)
Increase/(Decrease) in Value of Investments	12	54,997	1,791	56,788	138,594
Net movement in funds		(137,213)	(7,275)	(144,488)	31,223
Fund balances at 1st January 2014		3,455,789	35,582	3,491,371	3,460,148
Fund balances at 31st December 2014	18	3,318,576	28,307	3,346,883	3,491,371

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



We're here to Care



CHARITY STATEMENT OF FINANCIAL ACTIVITIES

and Income and Expenditure Account

For the year ended 31st December 2014

	Unrestricted Funds	Restricted Funds	Total Funds 2014	Total Funds 2013
	£	£	£	£
INCOME AND EXPENDITURE				
INCOMING RESOURCES				
Incoming resources from generated funds				
Donations	89,978	1,500	91,478	104,183
Legacies	6,003	-	6,003	26,901
Investment income	52,762	950	53,712	58,469
Rent receivable	-	-	-	12,309
Incoming resources from charitable activities				
Grants from Grand Charity	148,130	-	148,130	192,745
Trading activity - Hewlett Court	546,428	-	546,428	478,049
Other incoming resources	-	-	-	35,329
Total Incoming Resources	843,301	2,450	845,751	907,985
RESOURCES EXPENDED				
Charitable activities				
Grants	244,129	9,783	253,912	305,704
Grant administration	19,214	-	19,214	19,024
Community fund donations	35,005	-	35,005	35,203
Other donations	12,098	-	12,098	40,500
Trading activity - Hewlett Court	510,319	-	510,319	523,875
	820,765	9,783	830,548	924,306
Costs of generating funds				
Costs of raising voluntary income	10,339	-	10,339	10,100
Investment management costs	12,060	135	12,195	11,551
Property expenses	96,531	-	96,531	98,041
Governance costs	38,048	-	38,048	44,775
Total Resources Expended	977,743	9,918	987,661	1,088,773
Net income/(deficit) before transfers and investment results	(134,442)	(7,468)	(141,910)	(180,788)
Gross transfers between funds	1,500	(1,500)	-	-
Gain/(Loss) on disposal of investments	10,513	(98)	10,415	43,017
NET SURPLUS/(DEFICIT) FOR THE YEAR	(122,429)	(9,066)	(131,495)	(137,771)
TOTAL RECOGNISED GAINS AND LOSSES				
Net surplus/(deficit) for the year	(122,429)	(9,066)	(131,495)	(137,771)
Increase/(Decrease) in Value of Investments	54,997	1,791	56,788	138,594
Net movement in funds	(67,432)	(7,275)	(74,707)	823
Fund balances at 1st January 2014	3,486,174	35,582	3,521,756	3,520,933
Fund balances at 31st December 2014	3,418,742	28,307	3,447,049	3,521,756

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 SHEET

 As at 31st December 2014

	Note	Group 2014 £	Group 2013 £	Charity 2014 £	Charity 2013 £
FIXED ASSETS					
Tangible assets	11	1,191,662	1,282,053	1,191,658	1,222,418
Investments	12	1,973,286	1,935,996	1,973,286	1,935,996
		<u>3,164,948</u>	<u>3,218,049</u>	<u>3,164,944</u>	<u>3,158,414</u>
CURRENT ASSETS					
Stocks		12,646	14,488	-	-
Debtors	13	247,041	377,346	384,797	510,758
Bank and other deposits		234,660	211,808	156,630	107,634
		<u>494,347</u>	<u>603,642</u>	<u>541,427</u>	<u>618,392</u>
LIABILITIES					
Amounts falling due within one year	14	287,412	289,398	259,322	255,050
		<u>206,935</u>	<u>314,244</u>	<u>282,105</u>	<u>363,342</u>
NET CURRENT ASSETS					
TOTAL ASSETS LESS CURRENT LIABILITIES					
		3,371,883	3,532,293	3,447,049	3,521,756
LIABILITIES					
Amounts falling due after more than one year	15	-	(19,000)	-	-
PROVISIONS FOR LIABILITIES	17	(25,000)	(21,922)	-	-
NET ASSETS		<u>3,346,883</u>	<u>3,491,371</u>	<u>3,447,049</u>	<u>3,521,756</u>
FUNDS					
Unrestricted:					
Free reserves		1,809,529	1,871,322	1,909,695	1,901,707
Revaluation reserve		284,870	284,700	284,870	284,700
Designated funds		1,224,177	1,299,767	1,224,177	1,299,767
		<u>3,318,576</u>	<u>3,455,789</u>	<u>3,418,742</u>	<u>3,486,174</u>
Restricted funds					
Endowed capital		20,585	31,595	20,585	31,595
Revaluation reserve		5,075	1,649	5,075	1,649
Unexpended income		2,647	2,338	2,647	2,338
		<u>28,307</u>	<u>35,582</u>	<u>28,307</u>	<u>35,582</u>
	18	<u>3,346,883</u>	<u>3,491,371</u>	<u>3,447,049</u>	<u>3,521,756</u>

The financial statements on pages 38 to 51 were authorised for issue by the directors on 30th July 2015

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 2014

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.



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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 2014

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)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31st December 2014

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 2014

		2014	2013
		£	£
3	DONATIONS		
	<u>Unrestricted Donations</u>		
	Donations from Masons, their Lodges and Chapters and Events	74,330	88,148
	Gift Aid tax reclaimed	10,095	11,091
	Donations to Hewlett Court	5,553	4,944
		<u>89,978</u>	<u>104,183</u>
	Restricted donations	<u>1,500</u>	<u>-</u>
4	INVESTMENT INCOME		
		£	£
	Income from investments	53,680	58,337
	Bank and Deposit interest	32	132
		<u>53,712</u>	<u>58,469</u>
5	DIRECT CHARITABLE EXPENDITURE		
	<u>Grants to individuals</u>	£	£
	Grand Charity	148,130	192,745
	Other grants including Christmas and birthday gifts	55,219	65,203
	Holidays paid for beneficiaries	24,010	23,198
	Comforts fund	16,624	10,974
		<u>243,983</u>	<u>292,120</u>
	Restricted Fund	<u>9,783</u>	<u>13,254</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 2014

							2014	2013
							£	£
5	DIRECT CHARITABLE EXPENDITURE (Continued)							
	Community fund donations						35,005	35,203
	Other donations							
	Masonic						-	-
	Non-Masonic						12,098	40,500
							12,098	40,500
	Trading activity - Hewlett Court:-							
	Salaries, wages and related costs						244,652	249,246
	Food and kitchen consumables						79,309	79,024
	Repairs and renewals						43,101	79,327
	Other property costs including heat, light, rates, water and insurance						59,430	63,426
	Depreciation of tangible fixed assets						32,430	31,843
	Loss on disposal of tangible fixed assets						548	-
	Medication administration						23,080	-
	Other expenses						27,769	21,009
							510,319	523,875
6	MANAGEMENT AND ADMINISTRATION OF THE CHARITY							
			Grant	Cost of	Property	Governance	Total	
			administration	raising	expenses	costs	costs	
				voluntary				
				income				
	2014		£	£	£	£	£	
	Depreciation		-	1,500	7,670	1,447	10,617	
	Salaries, wages and related costs		16,000	5,500	24,731	9,570	55,801	
	Auditors remuneration		-	-	-	10,000	10,000	
	Auditors remuneration - other services		-	-	-	1,880	1,880	
	Insurance		-	-	6,886	-	6,886	
	Professional fees		-	-	-	10,122	10,122	
	Rates and water rates		-	-	29,744	-	29,744	
	Other expenses		3,214	3,339	-	5,029	11,582	
			19,214	10,339	69,031	38,048	136,632	
	Provision for debt re insurance recharge				27,500		27,500	
					96,531		164,132	
	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	
			19,024	10,100	70,541	44,775	144,440	
	Provision for debt re insurance recharge				27,500		27,500	
					98,041		171,940	



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THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTSfor the year ended 31st December 2014

		2014	2013
		£	£
7	COST OF GENERATING FUNDS		
	Trading activity - Subsidiary Company:-		
	Purchases	164,553	167,016
	Salaries, wages and related costs	299,012	287,859
	Repairs and renewals	23,458	19,225
	Other property costs including heat, light, rates, water and insurance	107,878	106,423
	Depreciation of tangible fixed assets	7,313	7,887
	Impairment losses	58,318	-
	Legal and professional fees	19,377	17,251
	Finance costs	2,821	2,568
	Other expenses	82,921	78,228
		<u>765,651</u>	<u>686,457</u>
8	PROFIT ON DISPOSAL OF INVESTMENTS		
		£	£
	Proceeds	149,880	794,260
	Less: Cost	86,273	658,356
	Gains (losses) over historical cost	63,607	135,904
	Less: Revaluation gains (losses) realised	53,192	92,887
	Profits (Losses) over book value	<u>10,415</u>	<u>43,017</u>
9	NET INCOME / (DEFICIT) FOR THE YEAR		
	Net Income/(Deficit) for the year is stated after charging:	£	£
	Depreciation of tangible fixed assets - owned	50,360	50,347
	Impairment losses	58,318	-
	Auditors remuneration	15,700	15,300
	Auditors remuneration - non-audit services	3,380	3,300
	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	(3,543)	(746)
	Tax on (deficit) / surplus on ordinary activities	<u>(3,543)</u>	<u>(746)</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 2014

11 TANGIBLE FIXED ASSETS
CHARITY

	Hewlett Court		Freehold	Fixtures	
	Freehold	Furniture	Property	fittings	
	Land	and	Freemasons'	and	
	and		Hall	Office	
	Buildings	Equipment	Manchester	Machinery	Total
	£	£	£	£	£
Cost					
31 Dec. 2013	732,462	355,277	307,940	266,033	1,661,712
Additions	-	12,835	-	-	12,835
Disposals	-	(2,716)	-	-	(2,716)
31 Dec. 2014	732,462	365,396	307,940	266,033	1,671,831
Depreciation					
31 Dec. 2013	-	216,655	-	222,639	439,294
Charge for the year	-	32,430	-	10,617	43,047
Impairments	-	-	-	-	-
Eliminated on disposal	-	(2,168)	-	-	(2,168)
31 Dec. 2014	-	246,917	-	233,256	480,173
Net Book Value					
31 Dec. 2014	732,462	118,479	307,940	32,777	1,191,658
31 Dec. 2013	732,462	138,622	307,940	43,394	1,222,418

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 2014 amounted to £Nil (2013 £Nil).

GROUP

	Hewlett Court		Freehold	Improvements	Plant	Fixtures	
	Freehold	Furniture	Property	to	and	fittings	
	Land	and	Freemasons'	Leasehold	Machinery	and	
	and		Hall	Property		Office	
	Buildings	Equipment	Manchester	Property	Machinery	Machinery	Total
	£	£	£	£	£	£	£
Cost							
31 Dec. 2013	732,462	355,277	307,940	61,876	73,607	423,407	1,954,569
Additions	-	12,835	-	-	5,535	465	18,835
Disposals	-	(2,716)	-	-	-	-	(2,716)
31 Dec. 2014	732,462	365,396	307,940	61,876	79,142	423,872	1,970,688
Depreciation							
31 Dec. 2013	-	216,655	-	24,783	58,881	372,197	672,516
Charge for the year	-	32,430	-	3,094	2,473	12,363	50,360
Impairments	-	-	-	33,998	17,787	6,533	58,318
Eliminated on disposal	-	(2,168)	-	-	-	-	(2,168)
31 Dec. 2014	-	246,917	-	61,875	79,141	391,093	779,026
Net Book Value							
31 Dec. 2014	732,462	118,479	307,940	1	1	32,779	1,191,662
31 Dec. 2013	732,462	138,622	307,940	37,093	14,726	51,210	1,282,053



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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 2014

12 INVESTMENTS

CHARITY	Holdings in Masonic Hall Companies £	Listed Securities £	Total £
Cost or valuation			
At 31 Dec. 2013	20	1,935,976	1,935,996
Investments purchased in year	-	119,967	119,967
Investments sold in year	-	(139,465)	(139,465)
Increase/(decrease) in market value	-	56,788	56,788
At 31 Dec. 2014	20	1,973,266	1,973,286
Historical cost at 31 Dec. 2014	160,020	1,683,320	1,843,340
Holdings in Masonic Hall Companies at cost:		2014	2013
		£	£
East Lancashire Masonic Hall Company Limited		160,000	160,000
Blackburn Masonic Hall Company Limited		20	20

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 £(237,666) (2013: £(140,385)). For the year ended 31 December 2014 the company's draft turnover and other operating income totalled £664,807 (2013: £688,602) and after expenditure and tax the loss was £97,281 (2013: profit £2,900).

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

GROUP	Holdings in Masonic Hall Companies £	Listed Securities £	Total £
Cost or valuation			
At 31 Dec. 2013	20	1,935,976	1,935,996
Investments purchased in year	-	119,967	119,967
Investments sold in year	-	(139,465)	(139,465)
Increase/(decrease) in market value	-	56,788	56,788
At 31 Dec. 2014	20	1,973,266	1,973,286
Historical cost at 31 Dec. 2014	20	1,683,320	1,683,340

13 DEBTORS Amounts falling due within one year

	Group		Charity	
	2014 £	2013 £	2014 £	2013 £
Amounts falling due within one year				
Sundry debtors	61,755	75,594	7,217	16,682
Amount due from subsidiary undertaking	-	-	205,101	-
Prepayments and accrued income	185,286	301,752	172,479	289,076
Amounts falling due after one year				
Amount due from subsidiary undertaking	-	-	-	205,000
	247,041	377,346	384,797	510,758

Prepayments and accrued income include £168,136 (2013: £154,215) 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 24.



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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 2014

14 CREDITORS: Amounts falling due within one year

	<u>Group</u>		<u>Charity</u>	
	2014	2013	2014	2013
	£	£	£	£
Loan	28,000	9,000	-	-
Other taxes and social security costs	13,739	13,754	7,049	6,928
Amount due to subsidiary undertaking	-	-	87,034	62,157
Sundry creditors	83,653	85,345	16,280	14,299
Accruals and deferred income	162,020	181,299	148,959	171,666
	<u>287,412</u>	<u>289,398</u>	<u>259,322</u>	<u>255,050</u>

15 CREDITORS: Amounts falling due after more than one year

	<u>Group</u>		<u>Charity</u>	
	2014	2013	2014	2013
	£	£	£	£
Loan 1 to 5 years	-	19,000	-	-

16 SECURED DEBTS

The following secured debts are included within creditors:

	<u>Group</u>		<u>Charity</u>	
	2014	2013	2014	2013
	£	£	£	£
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>	
	2014	2013	2014	2013
	£	£	£	£
Deferred tax - timing difference on fixed assets	-	3,543	-	-
Other provisions	25,000	18,379	-	-
	<u>25,000</u>	<u>21,922</u>	<u>-</u>	<u>-</u>
	Deferred tax	Other provisions		
	£	£		
Balance at 1 January 2014	3,543	18,379		
Provided during the year	-	6,621		
Fixed asset timing difference	(3,543)	-		
Balance at 31 December 2014	<u>-</u>	<u>25,000</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 2014

18 ACCUMULATED FUNDS

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

	Fund at 1st January 2014	Surplus / (Deficit) for the year	Transfers between reserves	Unrealised gains / (losses) on investments	Provision released on sale of investments	Fund at 31st December 2014
	£	£	£	£	£	£
Unrestricted						
General Reserve Charity	2,178,711	(94,783)	75,590	-	54,827	2,214,345
General Reserve Subsidiary	(307,389)	(97,427)				(404,816)
Revaluation Reserve	284,700	-	-	54,997	(54,827)	284,870
Designated Funds	1,299,767	-	(75,590)	-	-	1,224,177
	3,455,789	(192,210)	-	54,997	-	3,318,576
Restricted						
General Reserve Charity	33,933	(9,066)	-	-	(1,635)	23,232
Revaluation Reserve	1,649	-	-	1,791	1,635	5,075
	35,582	(9,066)	-	1,791	-	28,307
Total Funds	3,491,371	(201,276)	-	56,788	-	3,346,883

The balances on Revaluation Reserves represent unrealised gains on investments.

	2014	2013
	£	£
The designated funds represent:-		
Fixed assets	1,191,658	1,222,418
Community fund	14,871	50,526
Benevolence fund for closed lodges	17,648	26,823
	1,224,177	1,299,767

19 ANALYSIS OF NET ASSETS BETWEEN FUNDS

The net assets of the Restricted Funds were:

	£	£
Listed investments	26,336	37,196
Cash and deposits	1,971	(1,614)
	28,307	35,582

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.



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THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTSfor the year ended 31st December 2014**21 OPERATING LEASE COMMITMENTS**

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

	2014	2013
	£	£
Expiring:		
Between one and five years	3,304	2,906

22 EMPLOYEES

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

	Number	Number
Main charity	2	2
Hewlett Court	13	14
Subsidiary company	20	25
	35	41
Total remuneration during the year amounted to:		
	£	£
Wages and salaries	564,505	554,793
Social Security Costs	34,758	38,029
Pension costs	101	98
	599,364	592,920
Allocation:		
Direct charitable expenditure -		
Trading activity - Hewlett Court	244,652	249,246
Grant administration	16,000	16,000
Cost of raising voluntary income	5,500	5,500
Subsidiary company	298,911	287,761
Property expenses	24,731	24,236
Governance costs	9,570	10,177
	599,364	592,920

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 with repair and maintenance services by MPS Maintenance Limited at a cost of £24,345 (2013: £44,786). MPS Maintenance Limited is a company owned and managed by a close family member of Alan Smith, a Director of the Charity in the year. During the year the Charity was provided with insurance brokerage services by RBIG Corporate Risk Services Limited at a cost of £42,138 (2013: £45,373). Mark Davies who is a Director and the Secretary of the Charity is also a Director of RBIG Corporate Risk Services Limited.

24 POST BALANCE SHEET EVENTS

In June 2015, agreements for the granting of a long lease of Freemasons' Hall and an underlease back to the Charity became unconditional. A conditional agreement for the lease of the car park site remains in place.

The East Lancashire Masonic Hall Company Limited, a wholly owned subsidiary of the Charity, ceased trading on 31st May 2015. The subsidiary's draft accounts for the year ended 31st December 2014 have been prepared on the basis that the company is no longer a going concern and an impairment charge of £58,318 has been recognised to reflect the subsidiary company directors' opinion of the recoverable value of tangible fixed assets.

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LIST OF DONATIONS GIVEN:-

In the year ended 31st December, 2014

PGM DISCRETIONARY FUND

Blackburn Cathedral	£8,500
The GMP Charity	£1,000
P Booth	£500
J Wolstencroft	£2,098

TOTAL OTHER DONATIONS IN 2014	£12,098
--------------------------------------	----------------

COMMUNITY FUND GRANTS

Delamere School To purchase specialised outdoor play equipment	£2,401
Oldham Mountain Rescue Team To purchase 8 cases to carry and protect medical equipment and medicines	£308
Whitefield Macular Society To purchase printer, ink and paper	£400
Splinter Guitar Club To purchase guitars and other musical instruments for use by people with learning disabilities	£750
Hyndburn Heritage & Community Group To fund the supply and installation of safety and security glass for displays	£1,500
Bolton Hospice To fund the supply of wardrobe and bedside cabinets in refurbished patient rooms	£4,370
Survivors of Bereavement by Suicide, Blackburn Branch The purchase of 5 copies of requested books	£489
All Together Social Trust To fund towards the hosting of a talent show at the Thwaites Empire Theatre	£500
Middleton Popstars Academy The purchase of materials to complete the backstage area	£1,250
Greenmount Village Pre-School To fund the replacement of a slide and the purchase of ICT equipment	£1,500



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Greater Manchester Oral History Project	£1,322
The purchase of materials to complete the backstage area	
Grace's Place	£4,000
The purchase of a bed and other equipment for the treatment room	
Denton Youth Under 8's Football Club	£600
The purchase of equipment to help with training	
Belthorn Village Hall	£455
To purchase of a Specialist Grass Mowing Machine	
Margaret Haes Riding Centre	£500
To fund towards the cost of a new water supply	
9th Ramsbottom Scout Group	£1,001
To fund the purchase of new camping equipment	
Blackburn Youth Zone	£4,995
To fund a Sensory Room Package	
Halliwell Organic Growers	£1,000
The purchase of a Wind Generator and Charge Controller	
Halliwell Befriending Service	£2,000
To fund a Sheltered Patio Area	
Bolton Little Theatre	£1,000
To fund Emergency Lighting and Stage Lighting Refurbishment	
123rd Manchester Scouts	£250
To purchase a hot water geyser	
Whitefield Macular Society	£500
To purchase paper, inks and magnifying lenses	
TLC Victim Support	£213
To provide teddies for child victims of crime	
Bury Blind & Partially Sighted Society	£1,000
To part fund towards the cost of a replacement boiler	
	£32,304
TLC Initiative	
To provide stocks of TLC bears to support individual District hospitals	£2,800
Surplus Grants Returned in Year	(£99)
TOTAL COMMUNITY FUND GRANTS IN 2014	£35,005



BENEFITS RECEIVED FROM THE NATIONAL MASONIC CHARITIES IN 2014

Masonic Samaritan Fund

In the calendar year to 2014 the Masonic Samaritan Fund approved assistance to 113 applicants from East Lancashire at a cost of £197,362.

Royal Masonic Trust for Girls and Boys

The RMTGB assisted 58 young people from the Province of East Lancashire to the value of £182,350.

Talent Aid Cases from the Province of East Lancashire; 2 totaling £7,960.

The Freemasons' Grand Charity

Masonic Grants

Masonic Relief Grants to East Lancashire 71 grants totaling £148,130.

Non-Masonic Grants to Hospices in East Lancashire

Nine local hospices have received Grants totaling £23,576

£3,016	Bolton Hospice
£2,728	Bury Hospice
£2,228	Dr Kershaw's Hospice
£2,440	East Lancashire Hospice
£2,440	Hospice Care for Burnley and Pendle
£1,000	Hospice in Rossendale
£3,304	Springhill Hospice (Rochdale)
£3,692	St Ann's Hospice (Little Hulton)
£2,728	Willow Wood Hospice

Summary

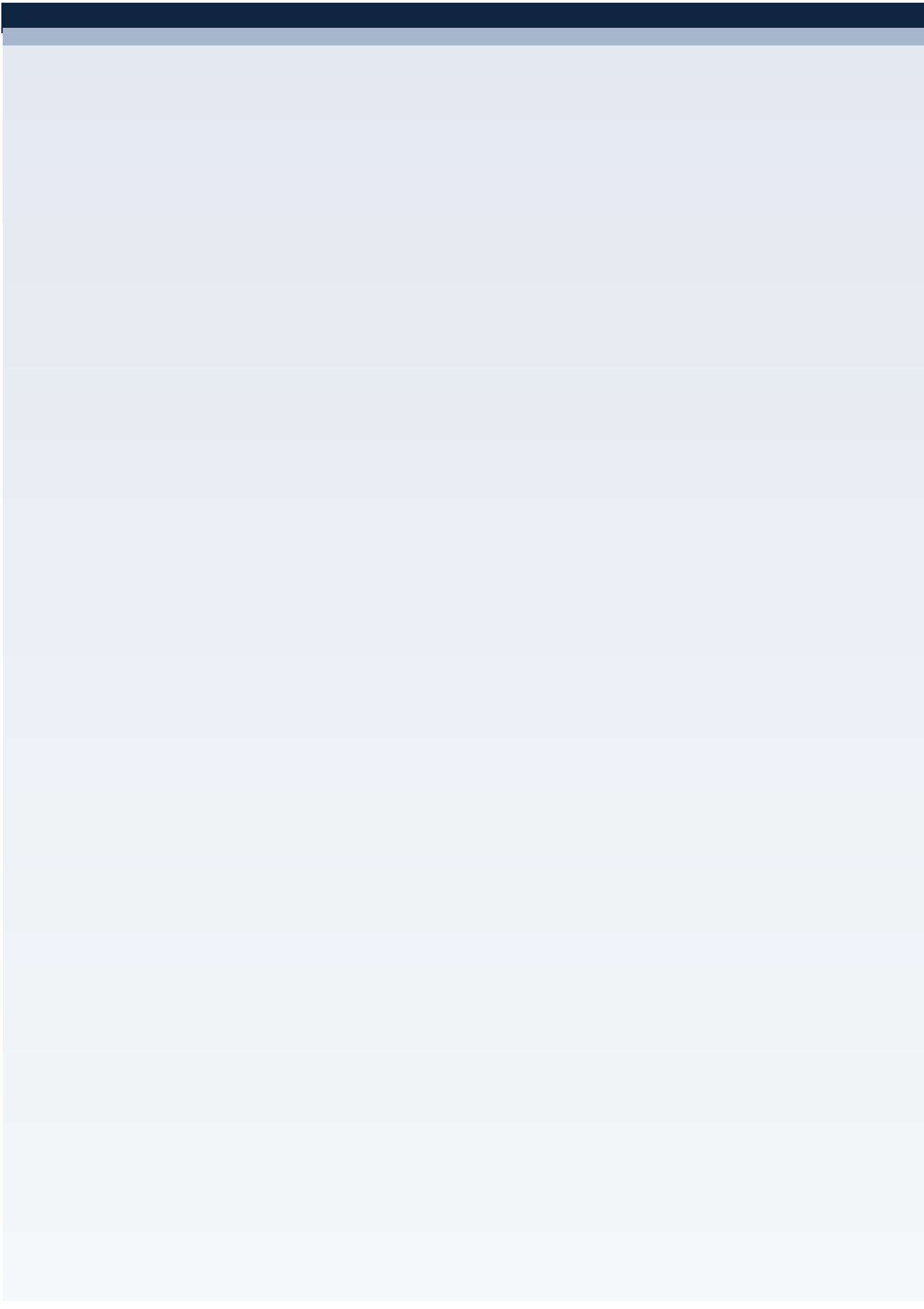
		£
Masonic Samaritan Fund		197,362
Royal Masonic Trust for Girls and Boys		190,310
The Freemasons' Grand Charity		
Relief Grants	148,130	
Grants to Hospices	23,576	171,706

Value of Benefits received from National Masonic Charities in the year

£559,378



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East Lancashire Masonic Charity



Annual Report and Accounts
For the Year ended 31st December 2014