

THE EAST LANCASHIRE MASONIC CHARITY

(A company limited by guarantee)

Company Number: 79735

Registered in England

Registered Charity Number: 225151

DIRECTORS ANNUAL REPORT

&

FINANCIAL STATEMENTS

For the year ended 31st December 2024



**Hewlett Court
Newcombe Road
Ramsgate
Bury
BL0 9XJ**

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INTRODUCTION FROM OUR PRESIDENT

I greet you all warmly and recommend this Annual Report to you. We hold our Provincial Charity close to our hearts, and, like me, you will all have pride in the work we do and be especially proud of our Home at Hewlett Court. The wider we share news of our charitable endeavours then the better the service and support we give is understood in the wider community. So, please share this report with your family, friends and further afield.

When I reflect on 2024's activities, events and challenges I remind myself that all the work we do has one aim – to give help to someone in need. The ELMC and MCF work closely together and are in the business of assisting others when required, by offering support with finances, health, and independence, by extending opportunities and enriching lives. We give money and time and then there is a human story behind everything that we do, and those stories extend widely beyond the masonic family into our local communities.

I recently met a young teenager called Abe. Abe is paralysed from the chest downwards and had been in Manchester Children's Hospital for several months. To hear first-hand how our grant to the Hospital Charity has supported him and many others – with schooling and provision of a play hub with gaming, arts and crafts, life skills, music, photography to name but a few – was both humbling and gratifying. This is just one example from many where we have extended our charity arm into the community.

There is mention throughout this report of those who serve and I must acknowledge and thank Julie Ward, the Hewlett Court staff and the many volunteers who make up our Board and Committees. I also offer grateful thanks to the members of East Lancashire, who donate so freely and enable us to do so much.

I hope this Annual Report provides you with an insight into the activities of our Charity. I am proud of the ELMC, and our Freemasons who support it.

Right Worshipful Brother Robert I Frankl, Provincial Grand Master
President of the East Lancashire Masonic Charity

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	Robert I Frankl *
Deputy President	John R Farrington *
Chairman	Chad A Northcott
Hon. Secretary	Philip J Price
Hon. Treasurer	Malcolm Roe
	David Lightbown
	Peter Nicholson
	Stephen A Thomson
	William R Waite *
	Julie Ward*
	John Griffin
	John Taylor
	Tony Stephenson
	Mark Davis
	<i>(Appointed 26.09.2024)</i>

REGISTERED OFFICE:

Hewlett Court
Newcombe Road
Ramsbottom
Bury
BL0 9XJ

AUDITORS:

Percy Westhead & Company
Chartered Accountants and Statutory Auditors
Hanover House
30-32 Charlotte Street
Manchester, M1 4FD

BANKERS:

Barclays Bank plc
Leicester
Leicestershire, LE87 2BB

INVESTMENT ADVISORS:

W H Ireland Ltd
One New Bailey
4 Stanley Street
Salford, M3 5JL

SOLICITORS:

DWF Solicitors
Scott Place
2 Hardman Street
Manchester M3 3AA

MANAGEMENT:

Director of Operations: Mrs Julie Ward

Manager of Hewlett Court: Mrs Beverley Schofield

ADMINISTRATION:

Administrative Officer: Mrs Karen Hall

CONTACT:

Principal address: Hewlett Court
Newcombe Road
Ramsbottom
Bury
BL0 9XJ
Tel: 01204 886552
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Website: www.elmc.co.uk

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 of the Charity. 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, the Manager of Hewlett Court, Beverley Schofield, 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 Brother, his family or friend may become an individual member of the ELMC at the discretion of the Board through a personal gift of at least £60 per annum. These “Friends” are entitled, should they wish, to attend the Annual General Meeting and to receive a copy of the Annual Report, but are not entitled to cast a vote at the AGM.

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 Benevolence Committee
The Chairman of the Grants Committee
The Chairman of the Hewlett Court Advisory Committee
The Chairman of the Museum Committee
The Provincial Grand Almoner
The Provincial Grand Charity Steward
Three non-Executive Directors - 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 Areas 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 co-ordinated with the Masonic Charitable Foundation 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.

Museum and Library Committee's objectives include the operation of a Museum of Freemasonry for the education and pleasure of Freemasons and the public on Masonic Heritage. The Committee, in addition to displaying, caring for, and maintaining an inventory of Masonic artefacts also manages a library of books, manuscripts and other papers, some of which are displayed, whilst others are securely available via the Rylands library.

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

The Fund-Raising Committee has a responsibility to oversee a clear Marketing, Communication and Fund-Raising strategy across the Province.

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, and 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 Areas 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 4 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 provide help for the less fortunate within our Masonic and the extended community. In 2024 circa 450 beneficiaries were recognised by the Committee of Benevolence and the Welfare Office, 125 of whom were also supported by the Masonic Charitable Foundation. In addition to the time freely given by Almoners, Provincial Welfare Officers, Charity Stewards and many other committed Freemasons, the financial value of the grants and support to East Lancashire beneficiaries in this financial year consisted of £105K from the ELMC and a further £417K from MCF (this included help with living costs, health and well-being, and supporting the education of children and young people).

The ELMC Grants Committee is now well established and is giving financial support to projects, often in which Freemasons are actively involved, bringing benefits which improve the quality of life in local communities. It continues to make grants to local charities and good causes where comparatively small contributions make a considerable difference. The impact of £78K of donations in 2024 is very important to us – Freemasonry in action. Other ELMC donations include £100K towards the EL Festival 2026 and £28K, included in the £78K, towards three projects funded by the Manchester Children's Hospital Charity Trust. This latter donation bolstered £10 K of MCF donations offered to us during the Festival period. A further £20K of MCF donation went to support other charities within the Province - again topped up with 3 lots of ELMC Grants of £5,000. See the full list of MCF and ELMC Grants to the rear of this report.

The total outlay of ELMC funds to both masonic and non-masonic causes in 2024 was £301,294.

The ELMC Fund Raising Committee has worked closely with the Provincial Charity Steward's Committee and other ELMC Officers to develop fund-raising activities and encourage regular donations by Freemasons, their Lodges and Chapters and the extended masonic Community.

Hewlett Court, the sheltered accommodation owned and operated by the Charity, continues to provide a happy and nurturing environment for its residents, with a capacity of a maximum of 44 residential places (full occupancy with a wait list of 15-20). Major improvements to the facility were completed during 2021 and refurbishment and exterior work continues in 2024. It is very much worth your Lodge planning a visit, where you will be made most welcome. It is worth here mentioning the fabulous gardens and outside spaces meticulously cared for by two volunteers – Alston Hall and Paul Sellers.

Julie Ward, Operations Director for the ELMC, continues with the management of the day-to-day activity of the Charity from her base at Hewlett Court, supported by Beverley Schofield, the Manager at Hewlett Court. Some of the challenges which have been well met included marketing for occupancy at Hewlett and the ongoing management and support of 30-40 staff, coupled with working with 40-50 Directors and committee members (all volunteers). This is demanding, challenging and requires resilience. The needs are all met and all of the above work fabulously within their teams.

Prior to completion of the works at Manchester Hall, in late 2022 the development/management company went into receivership. In late 2023 the developer came out of receivership then back into receivership during 2024 and as of July 2025 the developer is back in control. We are no further on with completion of the work and much happens behind the scenes to pursue this. We continue to do our utmost to protect our asset (Manchester Hall) and ensure that Manchester Freemasonry enjoys the excellent service and surroundings to which it is accustomed.

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. This annual report provides more detail on the activities of the individual components of the charity.

To keep updated on all ELMC activities, please visit our web resources:

www.elmc.co.uk

www.x.com/elmc

www.facebook.com/eastlancashiremasoniccharity

[Hewlett Court \(@hewlettcourt\) • Instagram photos and videos](#)

THE COMMITTEE OF BENEVOLENCE

David Lightbown	Chairman
Philip J Price	ELMC Hon. Secretary
Tony Stephenson	Provincial Grand Almoner
John Taylor	Provincial Grand Charity Steward
Alston Hall	Chairman, Comforts Fund Committee
Julie Ward	Director of Operations

AREA REPRESENTATIVES

Alston Hall	Eastern Area
John Friend	Western Area
Vic Murphy	Southern Area
Colin Barton	Northern Area
Alan Potts	Salford Area
Geoff Worsley	Manchester Area

The Committee of Benevolence (COB) meets monthly throughout the year to consider cases, for either financial assistance or other forms of support. Whilst financial assistance is the main form of support other factors are taken into account when considering each application.

Assistance is also considered for home repairs or household appliances and any special needs equipment to help improve the quality of life, with each case being considered on its merit.

The majority of applications receive appraisal by the Masonic Charitable Foundation with petitions brought to them by the Provincial Welfare Officers (PWO), Almoners or other concerned Brethren on behalf of Freemasons, their family and dependants who are considered to be in need, these are also reviewed by the committee of Benevolence, who consider if further support is necessary to meet the current ELMC guidelines.

In the last year the MCF has given financial support to 125 beneficiaries within the Province of East Lancashire totalling £416,568 with additional financial support of £104,651 being provided by the ELMC, this being dispersed via the Committee of Benevolence, the Comforts Fund and the Young Peoples Committee.

The total number of beneficiaries of ELMC 2024 [at year end] being 444, comprising 66 widows, 15 brethren, 14 Married Couples, 0 Spinsters, 0 Bachelor, 48 Young People, 40 Residents of Hewlett Court, and 261 Widows of Closed Lodges.

During 2024 there were 25 new petitions for financial support, 52 cases were reviewed and 10 were made a new beneficiary of the Charity. In addition to which a number of the young beneficiaries have received financial assistance for educational purposes.

Although the Committee of Benevolence meets on a monthly basis to consider petitions, we also aim to react as quickly as possible to any request for immediate assistance when required, with each case being considered on its merit. The Chairman works closely with both the Provincial Grand Almoner and Provincial Grand Charity Steward, with such emergency cases being ratified at the next COB meeting.

I would like to offer my sincere thanks to all members of the Committee of Benevolence, the Provincial Welfare Officers, Julie Ward and Karen Hall for all their hard work and support during the last twelve months.

David Lightbown
Chairman of the Committee of Benevolence

COMFORTS FUND COMMITTEE

Alston Hall Chairman
Julie Ward
Harold Cooper
Jim Hilton
Beverley Schofield
Rachel Cookson

The Comforts Fund Committee organised a program of events throughout the year for the Beneficiaries in 2024. The program starts with the Spring Party on the 10th April 2024 at Stanley House, Masonic Hall, Audenshaw, Manchester.

This event was supported by the President of the ELMC RW Bro Robert Frankl and his good lady Mrs Fiona Frankl, the Deputy Chairman WBro John Griffin and his good lady Mrs Susan Griffin, WBro Chad Northcott the Chairman of the ELMC with his good lady, Sarah, the Assistant Provincial Grand Masters and their good ladies, Members of the Board of Directors and other distinguished guests.

The evening began with the Chairman Alston, Julie, Beverley, Jim and Harold meeting and greeting all the guests in attendance including the residents from Hewlett Court. Light refreshment was provided prior to the meal.

Over eighty guests dined at 6pm to an excellent meal provided and served by Vicky and the catering staff of Stanley House. The meal was enjoyed by everyone. During the meal we were entertained by Katie (Fiddlestix) with her vast array of her musical talent playing the violin.

After Dinner the President and his good lady, accompanied by Alston, circulated among the guests and engaged with conversations with each guest and tables. Each guest received a gift bag with an easter egg and a present.

After the meal we were entertained by the Jersey Coasters a tribute act of the sixties, with a vast array of music from that period.

The annual holiday took place from 27th May to 3rd June 2024 at the Clifton Park Hotel, St Annes-on-Sea, where fifty-six guests attended. The holiday started off at Hewlett Court where some of the holiday makers met and was treated to light refreshment before boarding the minibus to the Clifton Park Hotel. Some Beneficiaries provided their own transport to the Clifton Park Hotel.

On arrival at the Clifton Park Hotel, they were met and greeted by the Committee Members who helped them with their luggage to their rooms. The Hotel provides seven nights bed and breakfast, evening meals and nightly entertainment for the guests.

On Thursday 30th May 2024 a group trip was organised to visit the Spirit of Garstang an Artisan and unique distilleries. We were treated to sample of their produce ending with cocktail lessons with their products by the owner and director of the business. Needless to say, it was a very enjoyable afternoon and a few sales was made from this unique business.

A visit to Viva stage show was made on 1st June 2024 to an evening performance. The show was enjoyed by all those who attended. During the day bingo sessions were organised by John and Mary who were also on the holiday.

The Clifton Park Hotel Management and staff always provide a warm welcome to the committee and beneficiaries and guest. We are made to feel very special even at mealtimes and during the rest of the stay. The weather was good with warm sunshine for everyone to enjoy.

All the guests had a fantastic holiday and from the comments and feedback from everyone they all enjoyed their stay at The Clifton Park Hotel.

The Autumn outing took place on Tuesday 18th September 2024, with forty-three guests attending a trip to the Royal Albert Docks at Liverpool. On arrival the day trippers were allowed to explore the docks before meeting up for a river cruise on the Floating Grace cruise boat for afternoon tea. The trip provided a history of the docks and surrounding area as explained by the captain of the boat. It gave an insight to the history of the buildings and the docks by the captain who has a personal history and connection of Liverpool and the docks. All enjoyed the trip and gaining some knowledge of such an iconic local landmark.

Finally, I would like to place on record my sincere thanks to Julie, Beverley, Rachel, Harold and Jim who have worked very hard to make these events take place and the way they look after the Beneficiaries. My thanks also to the staff of Hewlett Court who also assist the Comforts Fund Committee on planning these events.

Alston Hall
Chairman of the Comforts Fund Committee.

THE YOUNG PEOPLE’S COMMITTEE

Roger Tinker Chairman
Paul Doran
Gary O’Neill
Raymond P Evans
Malcolm Roe
Stuart Taylor
Karen Hall
Julie Ward
David Lightbown

The Chairman of the Committee of Benevolence is an “ex-Officio” member of this Subcommittee.

All young beneficiaries of the Masonic Charitable Foundation (MCF) with connections to East Lancashire automatically receive additional support from the YPC. In 2024, forty-eight young people with provincial connections were supported, though this number decreased significantly from previous years. The YPC aims to enhance the work of the MCF by building a supportive community for beneficiaries, offering opportunities to meet others with similar experiences. Four or five annual events are organised, typically during school holidays, including activities not usually accessible to attendees. Parents and guardians are also welcome to share in these gatherings.

In 2024, the YPC held three main events: Bowling at The Rock, Diggerland in Castleford, and attending the Cinderella pantomime at Manchester Opera House.

Bowling @ The Rock Bury - 4th April 2024

Fourteen young people, eight parents or guardians, and six committee members enjoyed bowling followed by a meal at the Chinese Buffet, where food was ordered via app and served by robots.

After everybody had arrived and the team selections agreed the contest began. The rules were simple, the competitor with the highest score at the end of the contest would be crowned the winner. Some committee members / parents / guardians were dismayed when told that their scores would be discounted from the competition. The contest was fast and furious. The sledging and attempted distractions on the committee members alley was disgraceful, but Paul held his nerve to finish with the best score. Closely followed by Karen and Gary. Everybody was enjoying the contest and the company of their teammates, so much so, that the booked two hours flew by. After a short presentation to the winner and distribution of an easter egg to each Young Person it was time to take the escalator down one floor to the Chinese Buffet. We had visited the buffet before but something was distinctly different. There are no food stations where you collect your food. What is going on?

The head waiter came across to explain that we would have to download an app to view the range of food on offer and enter our table number. If you are confused about downloading or using a phone app it's best to ask the nearest seven-year-old. Having consulted with the younger members in our group we were soon ordering our food.

Our selection of food arrived quickly and was delivered by a Robot! A friendly, patient and polite robot. The robot service must be a first in Greater Manchester but it works. You can eat as much as you like from the menu. Some went through the card from starters to desserts and then began at the beginning again. Eventually even the greatest appetites had been satisfied and it was time for our goodbyes.

Thanks to Karen for the bookings at the bowling alley and chinese buffet and coordinating the invitations and replies. All of the committee members for their help on the day. The receptionist at the bowling alley for her help in setting up the lanes, the human presence at the Chinese Buffet in guiding us on downloading the menu app, the seven year olds who set up app and of course the robots for their friendly service and never once saying "we will exterminate, exterminate".

Diggerland Trip – 7th August 2024

A group visited Diggerland Castleford, where participants could try various diggers and rides. With low visitor numbers, everyone had multiple turns at attractions before a meal at the Prince William carvery. Thanks to Karen, the committee, and Diggerland staff for a successful outing.

"The best day ever - 7th August 2024" - the response of a five year old when asked if he had enjoyed his day out with the Young Peoples' Committee.

Where is this amazing place? Diggerland. The YPC organised a trip for the beneficiaries of the Masonic Charitable Fund and the East Lancashire Masonic Charity to Diggerland on the 7th August. Diggerland is in Castleford. If you ask any young people what the best thing would be ever, second on the list, after to meet a dinosaur, is to drive a JCB digger. At Diggerland children of all ages, and accompanying YPC committee members, can operate diggers of all sizes. And they did for six hours.

The coach made its first pick-up at Hewlett Court and then Middleton Masonic Hall. From Middleton it's a forty-minute journey to Castleford. After a swift check in at reception everybody was off into the park. Diggers to the left of them, diggers to the right all stood in rows, ready to be played on. What to go on first. Do we dig holes and fill them in or test our handling skills on the smaller diggers that have been adapted to play skittles, hook a duck or dig for buried treasure in the gravel pit. Too many choices. There are dumper trucks to drive,

tyre stackers to operate, robots to drive, mini tractors, mini Landrovers, go karts, buggies, a police car to drive and a JCB 3CX to drive. In addition to all this some of the machines have been converted into fairground rides. Dig-A-Round a JCB backhoe powers a carousel where the mini buckets lift out sideways going forwards and backwards, Sky shuttle a cherry picker with seats propels the riders upwards to fifty feet high giving views over Diggerland and beyond, Groundshuttle a huge forklift converted to have seats on the forks that travels cross country, and for the adrenaline freaks Spindizzy, a giant digger with seats in the bucket that spins round at great speed whilst raising the jib to maximum height and tilting the bucket outwards so everybody is looking downwards. Not for the fainthearted.

On the day of our visit the visitor numbers were quite low. A bonus for our party, there were no queues. Our guests could ride on all of the attractions as many times as they wanted to.

Six hours soon passed and it was time to meet at reception to board our coach for the short, five-minute, journey to the Prince William, a Stonehouse carvery. A day's digging certainly builds an appetite, after everybody had had refreshments and eaten their fill it was time to re-board the coach for the trip back to Middleton and Hewlett Court. After all the exertion and excitement of the day the younger ones were soon asleep on the way back. As everybody left the coach they all agreed it had been "The best day ever".

Cinderella Pantomime – Manchester Opera House – 27th December 2024

This Christmas event included theatre tickets and a party at Manchester Hall with quizzes, musical bingo, dancing, and entertainment. Special thanks were given to Lee Reilly, Paulski and his wife, David Dunleavy and team, the committee, and especially to Paul Doran on his retirement after twelve years' service. Stuart Taylor was welcomed as a new committee member.

The YPC committee members began planning the Christmas outing in May 2024. We reviewed all of the Christmas events planned for theatres in East Lancashire and the eateries local to them. After protracted deliberations it was agreed that we should return to the Manchester Opera House followed by a meal and party at Manchester Hall. We had been to the Opera House and Manchester Hall for the past two years so all of the logistics were in place and lessons learned in the previous years could be included. The return of Jason Manford and Ben Nickless in the cast reinforced our decision. The previous two pantomimes had been huge successes enjoyed by all of our guests.

And that's why Karen and Julie were standing on the corner of Quay Street and Hardman Street on a cold, foggy, Friday between Christmas and New Year. They were joined by other members of the Young Peoples' Committee to distribute the tickets to the families who were able to join us at the Opera House. After all of the families had arrived it was time for the committee members to join our guests in the warmth of the theatre.

The Opera House has a long tradition of pantomime, and many stars of film, theatre and TV have trod the boards in the annual production. The casting of Jason Manford, Ben Nickless and Myra DuBois three years ago was inspirational. This was the third year the artists had appeared in the pantomime. Cinderella was the story being retold this time. All of the, now, traditional elements of pantomime are included, sweets thrown into the auditorium, water guns and soakers to drench the audience, and participation at every opportunity, "hello buttons", cheering Prince Charming, booing the Wicked Stepmother and the Ugly Sisters, and "in the gap". The pantomime is spectacular with a mixture of moments of wonderment for the younger ones, and older ones too, the transformation of Cinderella clothes into her ballgown and the

coach and horses flying overhead on their way to the ball, magical. There are also moments of pure slapstick and comedy genius. Our party was laughing and enthralled throughout.

The highlight of the show, for our group, came in the segment where children from the audience are invited on stage to chat with Prince Charming and Buttons. One of our guests was invited and he took TLC the YPC's mascot on stage with him to great cheers.

After the ball was over and the marriage had been celebrated it was time for the committee members to don their hi vis vests to guide our guests, through the murk and cold, from the Opera House to Manchester Hall for some much needed refreshment (shouting makes you thirsty), a festive meal and more entertainment. On arrival at Manchester Hall our guests were greeted by David Dunleavy and his team and taken into the Goulburn Suite where our balloon modeller, Lee Reilly, and DJ Paulski were ready to begin entertaining them. During the meal our guests were challenged by the quizzes at the table testing their knowledge of Christmas films and trivia. Who could score the most points? Because points mean prizes. The festive board was enjoyed by all, especially the vegan committee member who had forgotten to order a vegan alternative. Karen hadn't forgotten and had ordered one for him. A game of musical bingo was played after dinner with more prizes to win. Dancing was next on the agenda with some young guests demonstrating their skills on the floor for even more prizes. Gary did a great job in leading our guests through a whole range of line dances, ably supported by Karen and Julie. Then it was back to pantomime land as for many of our younger guests it was approaching the witching hour and time to be on their way home. After being given a selection box, it was to say goodbye to old and new friends.

The committee wish to thank the following for their help and giving their time to make this year's Christmas outing a brilliant success:

Lee Reilly, his balloon modelling kept young and old amazed at his skill and creativity. He is also the Communications Officer for the Eastern Area. Paulski and his wife, thank you for the music, quizzes and musical bingo. David Dunleavy and the staff at Manchester Hall, thanks for the food, the service, and patience. It requires great skill to carry trays of food through numerous duels with balloon swords. Karen, for making the bookings, sending the invitations, managing the responses, checking that we had the correct dietary choice and keeping the committee members in order. Julie, for her assistance in planning the event and braving the cold and damp whilst waiting for our guests to arrive. A special mention this year to Paul Doran who has chosen to retire from the YPC after twelve years of service. Thank you for your time and input in planning and delivering so many events during those twelve years. And a special welcome to Stuart Taylor, our latest recruit to the committee. We are all looking forward to working with him.

Roger Tinker
Chairman of the Young People's Committee

GRANT MAKING COMMITTEE

Chad Northcott	Chairman
David Dunn	Deputy Chairman
John R Farrington	Deputy President
John Taylor	Provincial Grand Charity Steward (ex officio)
Tony Stephenson	Provincial Grand Almoner (ex officio)
Rachel Cookson	Communications
Karen Hall	Secretary
David Hudson	
Peter Faulkner	
Julie Ward	Director of Operations

The Grants Committee considered 49 applications for funding during 2024; 36 grants were approved totalling £77,590. This was an increase in applications and funding over the previous year (when £75,018 was disbursed for 35 approved grants). We strive to actively encourage Areas, Lodges, Chapters and individuals to make greater use of the fund and to continue to improve public relations and connections; highlighting the work of our Charity and Freemasonry generally.

We receive several direct applications for funding from charities and good causes, most of which we now refer to the Areas to seek their approval before proceeding. This gives the local team the opportunity to capitalise on the donation opportunity, market the impact Freemasonry is having in our communities, and, in many cases, offer hands on support too (3rd Pillar and Service). From its launch in 2006 the Fund has approved non-masonic grants totalling £870,467.92 as of September 1st 2025. This is addition to grants made directly by the Charity.

The Grants Committee has continued to support the Teddies for Loving Care Initiative, providing teddies to help calm anxious children in A&E units, and Family Courts. They have also been used in hospices to maintain a link between children and their relative, who each have a bear.

The Committee has a stable and experienced membership who considers all applications for non-Masonic support and financial assistance, seeking sanction from the Board for any Grants it seeks to approve that are more than £5,000. The criteria used for approval of awards offer wide latitude, sitting comfortably within the definitions of charitable causes as defined by the Charity Commission. We seek to support as many as possible and have a preference for projects which we can 'own', and where there is active masonic involvement, or where there are items which we can purchase, label and then be proud of our contribution. We aim to support the Charity and the Province in developing relationships with other charities and community organisations.

A complete list of approved Grants is maintained and displayed on the ELMC website. Supported initiatives are regularly communicated on social media channels and well reported in the media, by both the Freemasons and the good causes and charities we support. We continue to audit the recipients of approved Grants to ensure our funds are utilised for the purpose they have been given, and to obtain further publicity, both for the good of Freemasonry and the Charity. We ask local Area Charity Stewards (+/-their Area Communications Officers)

to follow up all grants, so we can report on the positive impact our donations are making and report on the same. This also forms part of our audit process.

The role of the ELMC Grants Committee and its donations cannot be understated, for promoting both the Charity and the Province in our local areas. We aim to contribute to raising the profile of both Freemasonry and the ELMC, portraying a positive image, improving the understanding of Freemasonry, and attracting new members to the fraternity.

Chad Northcott
Chairman of the Grant Making Committee

HEWLETT COURT ADVISORY COMMITTEE

David Lightbown	Chairman
Julie Ward	Director of Operations
Dennis Heskett	Secretary
Malcolm Roe	Treasurer
Mike Stubbs	Health & Safety
Paul Thornton	Building Work
Beverley Schofield	Hewlett Court Manager

Hewlett Court was built some fifty years ago and it goes without saying that ongoing repairs and improvements are necessary to keep up with current standards, regulations and of course better facilities and comforts for the Residents, to this end a number of issues have been identified and improvements will be ongoing when funds are available. The recent completed works include a full fibre infrastructure so as to offer residents a choice of service providers to give access to all TV and social media services, the construction of a new external toilet block at the rear of the complex and updating some of the kitchen cooking equipment, along with general ongoing small works.

It is very pleasing to see the rewards of all the recent refurbishment works and improvements, with all the rooms being presently occupied and a healthy waiting list of future residents with Masonic connections and the very positive and happy atmosphere which is quite noticeable to all on visiting Hewlett Court.

Thanks to the wonderful volunteers and the assistance from the Comforts Fund Committee the external grounds are once again being maintained to a wonderful standard, all of which I am sure will be appreciated by both the residents and visitors to Hewlett Court.

I would encourage Brethren to visit Hewlett Court individually or preferably as a group to view the wonderful facility and I am sure that the Management team would be more than happy to give a guided tour. It is worth giving Hewlett Court serious consideration if any family or friends are looking for independent living accommodation soon, particularly those with a Masonic connection.

Looking at the age profile of the Residents at Hewlett Court we must be doing something right, they all seem to enjoy each other's company and are looked upon as one big family and cared for by the wonderful and dedicated staff employed at Hewlett court.

I would like to thank all the Areas within the Province who continue to support Hewlett Court by way of donations and practical support, which hopefully will continue in the future, and finally thanks for the support I have received from the Advisory Committee members during the past twelve months.

David Lightbown PJGD
Chairman of the Hewlett Court Advisory Committee

LIBRARY AND MUSEUM COMMITTEE

Peter Nicholson	Chairman
Tony Costello	Librarian
Ivan Eastwood	Museum Curator
Andy Tong	General Secretary

The damage caused by ingress of water to the Museum space at Manchester Hall still awaits final remedial work. Therefore, the principal focus during the year has been on fitting out of newly acquired storage and workshop space at Hemsley House, Salford. Now completed, this has enabled us to move-in all the masonic books, manuscripts, museum artefacts and masonic ephemera, and the items are now safely stored along purpose-built racks and shelving. The environment is clean, dry and can maintain an ambient temperature.

Once we can recruit enough of the necessary volunteers, work will begin on re-cataloguing the books and museum items and we can begin to plan museum exhibits for the coming year at Manchester Hall. We also hope to be able to offer exhibitions and displays to support masonic halls and other venues, suitable for their own masonic anniversaries, open days and also, for masonic displays at Community events.

Peter L Nicholson
Chairman of the Library and Museum Committee

HEWLETT COURT

Room occupancy

2024 was a good year at Hewlett Court. We started the year with 35 residents, by August we were at full capacity with 40 residents, and we maintained this for the rest of the year. We continued to have several short stays and trial stays, who were all made to feel welcome by the residents and staff.

Activities and Events

We continued to have a full programme of in-house entertainment from singers, brass bands, mobile farms and various musicians which the residents thoroughly enjoyed. There were outings to Blackburn theatre, Blackpool illuminations as well as visits to Masonic events, supporting the EL Festival 2026 whilst having fun days out.

In August the Team Leader and Supervisors organised a Pop-up Shop Fundraising event at Hewlett Court with the support of the residents and Masonic community. All money raised would be donated to the EL Festival 2026. Their hard work paid off and they managed to raise an impressive £2,226.36 which took the Hewlett Court fundraising total for the festival to £5,947.82. The residents and staff at Hewlett Court are all proud of the money raised as we wanted to give back to the charity who continue to support the residents and staff at Hewlett Court.

In October, Hewlett Court hosted the Walk the Province fundraising event which showcased our amazing facilities. The event was another great success bringing the Province together and in the process raising money for the EL Festival 2026.

We hosted our annual Bonfire event on the 5th November. It was on a smaller scale again this year, for the residents and their families who enjoyed the fireworks and food. It brought the residents and local community together along with the Masonic community who volunteered to organise the firework display which we are all grateful for.

Communications

Communication through all social media platforms continues, showcasing what Hewlett Court has to offer whilst encouraging potential residents to visit Hewlett Court.

We continued with our regular posts on Facebook and Instagram, keep our followers up to date with all the activities and outings we have enjoyed which contributes to Hewlett Court's excellent reputation.

Beverley Schofield
Manager of Hewlett Court

INVESTMENT COMMITTEE

David Rothburn	Chairman
Ian Connor	Secretary
Malcolm Roe	Treasurer
Derek Calrow	
David Rothburn	
John Scott	

Robert Race of WH Ireland Ltd attends committee meetings to offer advice on investments.

Over the financial year, the value of our investments increased by 7.01% whilst the estimated annual income from the portfolio increased by 3.98%. The net result was a time weighted total return which increased year on year by 9.61% after expenses which compares with an increase of 9.25% in the total return from the IA Flexible Management Index and an increase of 8.38% in the total return from the ARC Sterling Steady Growth PCI against which the portfolio is measured.

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 moderately adventurous portfolio management. The Charity does not restrict itself to any category investment. The performance of the portfolio is measured against appropriate benchmark indices, and during the year it has outperformed these benchmarks. The Investment Sub-Committee monitors investments which are managed on a discretionary basis by WH Ireland Ltd.

John Scott
Chairman of the Investment Committee

CHARITY STEWARDS COMMITTEE

John Taylor	Chairman
Michael Colin and Martin Van Der Zwan	City East (appointed January 2024)
Eric Baker	City West (appointed May 2024)
Andrew Koropisz	Southern Area (appointed September 2024)
Russ Perks	Eastern Area (appointed May 2024)
Vince Dover	Western Area
Simon Gilrane	Northern Area (appointed March 2024)

I am pleased to submit my second annual report following my initial appointment as the Provincial Grand Charity Steward in November 2023 and re-appointment in November 2024.

First of all, I would like to place on record my thanks to Chad Northcott the Festival Chairman for his support over the last twelve months, the six Area Charity Stewards for their unwavering work and our dedicated team of support at Hewlett Court, all of whom we simply couldn't manage without.

It is my continued pleasure to work on behalf of the charity and alongside colleagues who are equally as determined as I am to make a positive change for the benefit of others. The work of the ELMC makes an incredible impact for all the beneficiaries it reaches and it is hugely rewarding to be involved in the process.

Charity Stewards

Bi-monthly meetings are held in person with Area Charity Stewards throughout the masonic season where our overarching aim is to promote "Team Charity" and to collectively seek out those opportunities that enhance and develop our charitable effectiveness. Visitors are always welcome and are encouraged to attend one of our meetings and witness first hand how we work and what we do.

Fundraising Committee

I am delighted to assist and support Steve Thompson our Fundraising committee chairman. We have recently introduced the six Area Charity Stewards to the committee as the proactive element of our Area Charity Stewards work is very closely aligned with that of the Fundraising Committee.

Festival 2026

Our endeavours and determination to both reach and surpass our festival target of £2.4M remains a priority, and the lion's share of our time and efforts are dedicated to fundraising towards it. Of course, reaching our target remains challenging but I am cautiously optimistic that we can achieve our goal with a determined effort from all as we enter the final furlong of the current festival.

Regular Giving, Gift Aid and Relief Chests

Freemasons are by their very nature incredibly generous people and the simplest way to donate so is by regular giving. Of course, for some brethren, one off or periodic donations are more appropriate but regardless of your preferred option I am always humbled by the altruism within our brotherhood.

Work to maximize our contributions continues by claiming gift aid through the GA envelopes and via relief chests too. I encourage all Lodges and Chapters to open a relief chest and maximise their opportunities to claim an extra 25% uplift from the government – this really is money for nothing.

Community Engagement Strategy

Last year I reported upon the introduction of “Service” as the third pillar and how it has changed our charitable focus. Delivering “Service” through volunteering, helping and supporting others is something we embrace as an organisation and it is important for us to be seen as a positive influence across the communities we reside within and serve. I am pleased to report on how the many hours our brethren spend volunteering is now being recorded on a shared drive which Area Charity Stewards and APGM's have access to.

Of course, this is just a start, and I am looking forward to working with our APGM Wesley Marchant over the coming months as we jointly develop and introduce a Community Engagement Strategy for the Province.

Closing Remarks

The dedication, enthusiasm and creativity of our members never ceases to amaze me. We have so many incredibly determined and talented people across the province whose achievements I continually applaud. Individual fundraising challenges inspire us all and our combined achievements over the last year have been incredible. My sincere thanks go to everyone who has supported “Team Charity” in any way over the last year and may I ask for your support over the coming year too.

John Taylor
Chairman of the Charity Stewards Committee

FUNDRAISING COMMITTEE

Stephen A Thomson	Chairman
Philip J Price	Deputy Chairman
Paul Sellers	Secretary
Julie Ward	Director of Operations
Nigel Johnson	
Dennis Schiff	
Chris Wildman	
Rachel Cookson	
Beverley Schofield	
Dan Gaunt	
Nick Druce	
John Taylor	Provincial Grand Charity Steward (ex officio)
Robert Frankl	ELMC President Ex Officio member
Chad Northcott	ELMC Chairman Ex Officio member
Tony Stephenson	Provincial Grand Almoner (ex officio)

The function of The Fund-Raising Committee is to develop and carry out fundraising activities, for the benefit of ELMC within the Province of East Lancashire. It also implements marketing, promotional and educational activities to raise awareness of the work of the charity to the Masons of East Lancashire.

During the course of the 2026 Festival, ELMC has been providing fund-raising support to assist the Province to realise it's goals.

Our National Charity, MCF, is crucial to our work at ELMC, as they provide us with well over £400,000 of the charitable aid we distribute to our brethren and our communities across East Lancashire each year. ELMC cannot do the good work that it does without the partnership of MCF. And so, by ensuring the success of our Festival, ELMC will be helping MCF to continue to help us for years to come.

In late 2024 we welcomed two past members of the team back to their previous positions after a temporary leave of absence. Rachel Cookson will resume her position as our liaison with the Provincial Communication team to ensure our events are well publicised and reported on. Chris Wildman also returns as an Events Project Manager.

Further changes to the team are anticipated in the new year as plans are underway to involve the current Area Charity Stewards in our charitable fundraising activities with a view to increasing support in the Areas.

Sadly, our merchandising agreement and online shop hosted by Zero Negativity will conclude at the end of 2024 as the owners of the company have made the decision to cease trading. This is something of a blow as for the past four years we have enjoyed a good working relationship with them. We will continue to man merchandising stalls at events and work is underway to build a new online facility for ordering merchandise.

2024 was the second year of our Provincial Quiz league, which saw heats played out in each of the Areas, culminating in a Grand Final held at Stanley House Masonic Hall, Audenshaw.

The quizzes raised a total of £1,924 with the Lodge of Harmony, No.298 from Rochdale taking the title.

We also held a sponsored “friendly” boxing match between two masons, Tom Daniel and Elliott Jervis, raising £7,235. Tom won the match on points, but it was a magnificent effort from both fighters, requiring months of preparation and training.

Further tests of endurance were undertaken by Dan Gaunt who ran several 10K runs, raising over £2,000 and by John Taylor who aims to raise a further £4,000 by cycling sponsored miles. John’s challenge will continue into 2025.

September saw another major event, “Walk the Province” a sponsored walk. Most Areas opted to take the 8 miles trek from our charity HQ at Hewlett Court to Bury Masonic Hall and back again, but Southern Area arranged their own walk around Audenshaw. These walks raised £11,126.

2024 also saw the second of our Tie & Tinsel dinner dances, a deluxe Christmas party held at the Bolton Holiday Inn. We had another excellent turn out for the event raising over £2,417 on the night.

Whilst such events are important social and team building exercises in promoting The Festival, we appreciate that our priority must be to encourage the brethren of East Lancashire to partake in regular giving. It is hoped that closer relationships with the Area teams in coming years with help to strengthen our position on encouraging personal donations and the tax benefits they carry.

Our target figure is to raise £2,400,000 for MCF by the year 2026. At the close of 2024, we have received pledges for £1,796,985 and have thus far realised £1,492,620 in donations.

The Fund-Raising committee at ELMC will continue to offer its support to The Festival until its conclusion.

Stephen A Thomson
Chairman of the Fundraising Committee

FUTURE PLANS

The activities of the Charity will continue to revolve around caring for our beneficiaries through the Committee of Benevolence and its subcommittees - the Comforts Fund and the Young People’s Committee. This support is offered in conjunction with funding assistance and other help we receive from the Masonic Charitable Foundation, the Province’s Welfare Team, and our network of Area, Lodge and Chapter Almoners. This remains the most important area of our work – in fact our core activity, and will continue to be our priority in the years ahead.

The ELMC Fund Raising Committee is committed to encouraging donations to the Charity and during 2024, has helped to raise unrestricted income of £75K. The Committee will be also engaged during the remainder of the EL 2026 Festival supporting fundraising in aid of the Masonic Charitable Foundation where the Province’s efforts continue to be directed at the Festival fundraising Appeal (remember, charitable spend in East Lancashire is 80 % MCF Grants, and 20% ELMC funds). The financial position of the Charity is secure having built a

substantial reserve and having received other timely donations, legacies and investment income; we will be able to provide a healthy platform to meet the demands of our core activities and continue to provide for external charitable giving. Beyond the Festival, there will be much scope to improve awareness of the ELMC and we have developed strategy for ELMC fundraising post-Festival. This will be paramount as we know the MCF is likely to be reducing masonic support during 2025 (following their own risk assessments). The Fundraising Committee works closely with the Provincial Grand Charity Steward's Committee (Provincial Area Charity Stewards) and in 2025 they will have combined meetings every 2 months, with their separate meetings in between to create greater cohesion between the work of the two committees.

The Grants Committee will continue to receive applications, consider and make grants to Non-Masonic Charities. We will continue to actively encourage applications from the Brethren, Lodges, Chapters and Areas, with the aims of supporting our local communities, raising, and maintaining a positive understanding of Freemasonry. We must also remember that there is a recruitment angle for the Craft in all that we do (and it is the Craft from whence comes most of our income). We now focus much more on the impact our giving has in our local communities, and even at an individual level and this is reflected in the news we transmit through the various channels available – website, social media and newsletters. We will align with the Province to embrace the findings of UGLE's 3rd Pillar review during 2025, and look forward to hearing what impact that may have.

The ongoing support for Hewlett Court will continue, to ensure that the excellent standard of facilities, service and entertainment provided for the residents is maintained. There is still ongoing refurbishment work required, including replacing the old conservatory building and creating a new entrance.

The ELMC will maintain its strong relationship with the Province. This is essential to maintain contact with beneficiaries, gain and support new beneficiaries and to promote the Charity itself amongst our members and the wider community.

Manchester Freemasons, under the banner of the Manchester Masonic Company (MMC Ltd), successfully operate on the 3rd floor under the terms of an annually renewable license agreement with ELMC and are recharged for all costs. This is with a backdrop of the developer being in and out of receivership and much outstanding work to be completed on the 3rd floor and throughout the rest of the building. Relationships continue with all interested parties.

Work with the Museum (and Library) Committee under the Chairmanship of Peter Nicholson will continue. During 2025 and the following years we will be working with Peter and his committee (drawn from the Province, the Manchester Association for Masonic Research and the associated Lodge of Silent Temple) – to resurrect the Museum space in Manchester and once again display our artefacts in Manchester and further afield, to benefit Masonic education and encourage interest in Freemasonry and our Charity. Cataloguing, insuring, cleaning etc., are currently ongoing in rented space and we will be recruiting volunteers to support these projects.

Communication and Marketing on the work of the ELMC and engagement with the Province, our local communities our brethren and their families will continue. It is hoped that during 2025 continued successful marketing and management will maintain Hewlett Courts full occupancy and continue to raise the profile of the Charity and the excellent work that we do.

During 2025 we will begin the process of implementation of ELMC forward strategy, developed and agreed by the Board during 2024. Strategy is focussed on:

Working with the Province to raise funds in aid of the Charity and provide support for future Festivals: **fundraising, training, communication.**

Strategic communications with both internal audiences (the wider Masonic family) and external audiences (wider community – public, media channels, civic, businesses, charities, religious, leaders and so on).

Fundraising strategy.

Investment strategy.

Masonic Giving, non-Masonic Giving and other support (**Service**)

And a review of Compliance with Charity Commission recommendations and legislative requirements.

FINANCIAL REVIEW AND RESULTS FOR THE YEAR

FINANCIAL RESULTS

The reports and accompanying financial statements reflect the reporting requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006, and the Company's Memorandum and Articles of Association.

The Charity's unrestricted total incoming resources was £1,092,086 in the year, compared with £1,036,704 in the previous year, an increase of £55,382 whereas its costs increased from £1,012,779 to £1,305,703 resulting in a deficit of £213,617 in the year compared with a surplus of £23,925 in 2023. Other gains and losses relate to movement in investments. Listed investments show net gains of £295,320 compared with net gains of £220,184 in the previous year. The Charity's total unrestricted net assets have therefore increased by £81,703 to £9.584 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 7.

THE CHARITIES INCOME

Legacy income, for which we are grateful for the generosity of our departed Brothers, increased by £21,507 to £27,007.

The legacies received during the year of £27,007 being:

B Taylor	£10,000
R Turley	£1,563
I Roberts	£15,444

The total return from investments during the year was:

	2024	2023
	£	£
Investment income	106,416	92,550
Bank interest	10,261	9,132
Realised (losses) / gains on sale of investments	(125)	1,161
	<u>116,552</u>	<u>102,843</u>
Unrealised (losses) / gains on investments	295,445	219,023
	<u>411,997</u>	<u>321,866</u>

The value of the investment portfolio has increased by £264,051 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 46 to 48.

THE CHARITIES EXPENDITURE

Costs of the Charity are analysed in note 7. Operating profit for Hewlett Court has increased from £70,424 in the previous year to £92,649 and the depreciation charge increased from £21,916 to £23,337.

HEWLETT COURT

	2024	2023
	£	£
Receipts from Residents, Staff and shop	873,866	750,691
Legacies	15,444	-
Donations	7,794	6,758
	<u>897,104</u>	<u>757,449</u>
Less: Running costs	(804,455)	(687,025)
<u>Operating Profit/(Loss)</u>	<u>92,649</u>	<u>70,424</u>
Depreciation	(23,337)	(21,916)
Loss on disposal	(7,366)	-
Contribution ex ELMC	<u>61,946</u>	<u>48,508</u>

BALANCE SHEET

The total reserves of the Charity have increased by £81,703 to £9,616,117 at the end of the financial year.

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

Philip J Price
Company Secretary

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 2024

Independent Auditor's Report to the Members and Trustees of The East Lancashire Masonic Charity

Opinion

We have audited the financial statements of The East Lancashire Masonic Charity for the year ended 31st December 2024 which comprise the statement of financial activities, the balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st December 2024, and of the incoming resources and application of resources 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.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

AUDIT REPORT

For the year ended 31st December 2024

Independent Auditor's Report to the Members and Trustees of The East Lancashire Masonic Charity continued.....

Other information

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the 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 necessary for our audit.

AUDIT REPORT

For the year ended 31st December 2024

Independent Auditor's Report to the Members and Trustees of The East Lancashire Masonic Charity continued.....

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement [set out on page 28] the trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks within which the company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 and the Charities Act 2011.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and liabilities. Our audit procedures to respond to these risks included enquiries of management, reviewing accounting estimates and provisions and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, as these may for example involve fraud or override of internal controls and we are not responsible for preventing non-compliance.

AUDIT REPORT

For the year ended 31st December 2024

Independent Auditor's Report to the Members and Trustees of The East Lancashire Masonic Charity continued.....

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditors/audit-assurance-ethics/auditors-responsibilities-for-the-audit. This description forms part of our auditor's report.

Use of our report

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 auditor's 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's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Timothy A R Elston (Senior Statutory Auditor)
for and on behalf of Percy Westhead & Company
Chartered Accountants
and Statutory Auditors
Hanover House
30-32 Charlotte Street
Manchester
M1 4FD

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

(including an Income and Expenditure Account)

For the year ended 31st December 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOME:					
Donations	3	74,419	-	74,419	178,520
Legacies		27,007	-	27,007	5,500
Income from charitable activities					
Hewlett Court rental and miscellaneous income	4	873,866	-	873,866	750,691
Investment income					
	5	116,677	-	116,677	101,682
Other income		117	-	117	311
Total income		<u>1,092,086</u>	<u>-</u>	<u>1,092,086</u>	<u>1,036,704</u>
EXPENDITURE:					
Costs of raising funds					
Costs of raising voluntary income	7	45,051	-	45,051	42,209
Investment management costs		22,878	-	22,878	20,748
Property expenses	7	47,268	-	47,268	28,300
		<u>115,197</u>	<u>-</u>	<u>115,197</u>	<u>91,257</u>
Expenditure on charitable activities					
Masonic grants	6	223,704	-	223,704	85,722
Non-Masonic grants	6	77,590	-	77,590	75,018
Grant administration	7	54,054	-	54,054	51,841
Hewlett Court rental expenditure	6	835,158	-	835,158	708,941
		<u>1,190,506</u>	<u>-</u>	<u>1,190,506</u>	<u>921,522</u>
Total expenditure		<u>1,305,703</u>	<u>-</u>	<u>1,305,703</u>	<u>1,012,779</u>
Net income		(213,617)	-	(213,617)	23,925
Transfers between funds		-	-	-	-
Other recognised gains and losses					
Gains/(Losses) on revaluation of investments	12	295,445	-	295,445	219,023
Gains/(Losses) on disposal of investments	9	(125)	-	(125)	1,161
Net movement in funds		<u>81,703</u>	<u>-</u>	<u>81,703</u>	<u>244,109</u>
Reconciliation of funds					
Total funds brought forward at 1st January 2024		9,502,315	32,099	9,534,414	9,290,305
Total funds carried forward at 31st December 2024		<u>9,584,018</u>	<u>32,099</u>	<u>9,616,117</u>	<u>9,534,414</u>

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

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

BALANCE SHEETAs at 31st December 2024

	Note	2024 £	2023 £
FIXED ASSETS			
Tangible assets	11	4,919,099	4,882,393
Investments	12	4,147,406	3,883,355
		<u>9,066,505</u>	<u>8,765,748</u>
CURRENT ASSETS			
Debtors	13	171,062	198,756
Bank and other deposits		<u>515,059</u>	<u>621,167</u>
		686,121	819,923
LIABILITIES			
Amounts falling due within one year	14	<u>136,509</u>	<u>51,257</u>
NET CURRENT ASSETS		<u>549,612</u>	<u>768,666</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		9,616,117	9,534,414
NET ASSETS		<u><u>9,616,117</u></u>	<u><u>9,534,414</u></u>
FUNDS			
Unrestricted:			
Free reserves		7,988,094	7,994,560
Revaluation reserve		<u>1,595,924</u>	<u>1,507,755</u>
		9,584,018	9,502,315
Restricted funds			
Endowed capital		32,099	32,099
	15	<u><u>9,616,117</u></u>	<u><u>9,534,414</u></u>

The trustees have prepared accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

The financial statements on pages 33 to 45 were authorised for issue by the directors on 4th August 2025.

Signed on behalf of the directors by

M Roe

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

STATEMENT OF CASH FLOWSFor the year ended 31st December 2024

	Note	2024 £	2023 £
Operating Activities			
Net cash provided by/(used in) Operating Activities	A	<u>(178,827)</u>	<u>(133,867)</u>
Cash flows from investing activities			
Dividends, interest and rents from investments		116,677	101,682
Purchase of tangible fixed assets		(75,227)	-
Proceeds from the sale of investments		236,783	180,075
Purchase of investments		(205,514)	(1,200,840)
Net cash provided by/(used in) Investing Activities		<u>72,719</u>	<u>(919,083)</u>
Change in cash and cash equivalents in the reporting period		(106,108)	(1,052,950)
Cash and cash equivalents at 1st January 2024		621,167	1,674,117
Cash and cash equivalents at 31st December 2024	18	<u>515,059</u>	<u>621,167</u>

Notes on the cash flow statement**A Reconciliation of net income/(expenditure) to net cash flow from operating activities**

Net income/(expenditure) as per the Statement of Financial Activities	81,703	244,109
Adjustments for:		
Depreciation charges	31,155	29,734
Dividends, interest and rents from investments	(116,677)	(101,682)
(Gains)/losses in investments (excluding within cash balances)	(295,320)	(220,184)
(Gains)/losses on sale of tangible fixed assets	7,366	-
Decrease/(increase) in debtors	27,694	(52,874)
Increase/(decrease) in creditors	85,252	(32,970)
Net cash provided by/(used in) Operating Activities	<u>(178,827)</u>	<u>(133,867)</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 2024

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(b), 2(i) and 2(j), these accounts are prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1st January 2015 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

(b) 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 is accounted for on an accruals basis.

(c) Donations and grants

Donations 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.

(d) Legacies

Legacy income is recognised when the charity has entitlement to the funds which is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2024

2 ACCOUNTING POLICIES continued

(e) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds arise from income which the donor has specified be solely used for particular areas of the Charity's work.

(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.

(g) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 8.

(h) Pension contributions

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the statement of financial activities in the period to which they relate.

(i) Tangible fixed assets and depreciation

Fixed assets, with the exception of freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings are included at fair value and the aggregate surplus or deficit is transferred to the revaluation reserve. 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, is in equivalent to the fair 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:

Furniture, plant and equipment	5% per annum straight line
	10% per annum straight line
	25% per annum straight line
Leasehold improvements	Over the term of the lease

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2024

2 ACCOUNTING POLICIES continued

(j) 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.

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTSfor the year ended 31st December 2024

	2024	2023
	£	£
3 DONATIONS		
<u>Unrestricted Donations</u>		
Donations from Masons, their Lodges and Chapters and Events	56,987	160,655
Gift Aid tax reclaimed	9,638	11,107
Donations to Hewlett Court	7,794	6,758
	<u>74,419</u>	<u>178,520</u>
Restricted donations	<u>-</u>	<u>-</u>
4 INCOME FROM CHARITABLE ACTIVITIES		
	£	£
<u>Hewlett Court rental and miscellaneous income</u>		
Income from residents	867,520	745,075
Sundry income	6,346	5,616
	<u>873,866</u>	<u>750,691</u>
5 INVESTMENT INCOME		
	£	£
Income from investments	106,416	92,550
Bank and Deposit interest	10,261	9,132
	<u>116,677</u>	<u>101,682</u>
Of the £116,677 received in 2024 (2023: £101,682) £Nil was restricted funds (2023: £Nil) and £116,677 (2023: £101,682) unrestricted funds.		
6 DIRECT CHARITABLE EXPENDITURE		
<u>Masonic grants to individuals</u>	£	£
Other grants including Christmas and birthday gifts	85,498	54,476
Holidays paid for beneficiaries	32,808	25,535
Comforts fund	5,398	4,699
<u>Masonic grants to organisations</u>		
Other grants	100,000	1,012
	<u>223,704</u>	<u>85,722</u>
Restricted Masonic grants	<u>-</u>	<u>-</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 2024

	2024 £	2023 £
6 DIRECT CHARITABLE EXPENDITURE (Continued)		
Non-Masonic grants	77,590	75,018
Restricted Non-Masonic grants	-	-
Hewlett Court rental expenditure		
Salaries, wages and related costs	447,036	382,422
Food and kitchen consumables	101,154	86,597
Repairs and renewals	83,589	75,882
Other property costs including heat, light, rates, water and insurance	106,432	69,124
Depreciation of tangible fixed assets	23,337	21,916
Loss on disposal of tangible fixed assets	7,366	-
Other expenses	66,244	73,000
	835,158	708,941

7 MANAGEMENT AND ADMINISTRATION OF THE CHARITY

	Grant administration	Cost of raising voluntary income	Property expenses	Total costs
2024	£	£	£	£
Salaries, wages and related costs	15,500	6,500	-	22,000
Insurance	-	-	19,334	19,334
Rent, rates and water rates	-	-	5,126	5,126
Other expenses	2,711	2,710	14,990	20,411
Depreciation	-	-	7,818	7,818
Governance costs (see note 8)	22,359	22,358	-	44,717
Support costs (see note 8)	13,484	13,483	-	26,967
	54,054	45,051	47,268	146,373
2023	£	£	£	£
Salaries, wages and related costs	15,500	6,500	-	22,000
Insurance	-	-	16,173	16,173
Rent, rates and water rates	-	-	264	264
Other expenses	3,387	2,756	4,045	10,188
Depreciation	-	-	7,818	7,818
Governance costs (see note 8)	21,255	21,255	-	42,510
Support costs (see note 8)	11,699	11,698	-	23,397
	51,841	42,209	28,300	122,350

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTSfor the year ended 31st December 2024**8 ANALYSIS OF GOVERNANCE AND SUPPORT COSTS**

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between Grant Administration and Costs of Raising Voluntary Income (see note 7) in the year.

	General support £	Governance function £	Total £	
2024				
Salaries, wages and related costs	19,387	19,388	38,775	Estimate of time
Auditors remuneration	-	13,120	13,120	Governance
Auditors remuneration - other services	-	4,280	4,280	Governance
General office	7,508	7,507	15,015	Estimate of time
Committee expenses	72	72	144	Governance
Bank charges	-	350	350	Governance
	<u>26,967</u>	<u>44,717</u>	<u>71,684</u>	
2023				
Salaries, wages and related costs	16,146	16,146	32,292	Estimate of time
Auditors remuneration	-	13,120	13,120	Governance
Auditors remuneration - other services	-	4,400	4,400	Governance
General office	7,186	7,186	14,372	Estimate of time
Committee expenses	65	65	130	Governance
Bank charges	-	1,593	1,593	Governance
	<u>23,397</u>	<u>42,510</u>	<u>65,907</u>	

9 PROFIT ON DISPOSAL OF INVESTMENTS

	2024 £	2023 £
Proceeds	236,783	180,055
Less: Cost	<u>245,711</u>	<u>197,424</u>
Gains (losses) over historical cost	(8,928)	(17,369)
Less: Revaluation gains (losses) realised	<u>(8,803)</u>	<u>(18,530)</u>
Profits (Losses) over book value	<u>(125)</u>	<u>1,161</u>

10 NET INCOME / (DEFICIT) FOR THE YEAR

	£	£
Net Income/(Deficit) for the year is stated after charging:		
Depreciation of tangible fixed assets	31,155	29,734
Loss on disposal of tangible fixed assets	7,366	-
Auditors remuneration	13,120	13,120
Auditors remuneration - non-audit services	<u>4,280</u>	<u>4,400</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 2024**11 TANGIBLE FIXED ASSETS**

	Freehold Land and Buildings £	Leasehold Improvements £	Furniture, Plant and Equipment £	Total £
Cost or valuation				
As at 1st January 2024	3,645,670	1,141,260	380,633	5,167,563
Additions	48,624	-	26,603	75,227
Disposals	-	-	(19,296)	(19,296)
As at 31st December 2024	<u>3,694,294</u>	<u>1,141,260</u>	<u>387,940</u>	<u>5,223,494</u>
Depreciation				
As at 1st January 2024	-	38,965	246,205	285,170
Charge for the year	-	7,818	23,337	31,155
Eliminated on disposal	-	-	(11,930)	(11,930)
As at 31st December 2024	<u>-</u>	<u>46,783</u>	<u>257,612</u>	<u>304,395</u>
Net Book Value				
As at 31st December 2024	<u>3,694,294</u>	<u>1,094,477</u>	<u>130,328</u>	<u>4,919,099</u>
As at 31st December 2023	<u>3,645,670</u>	<u>1,102,295</u>	<u>134,428</u>	<u>4,882,393</u>

During the year ended 31st December 2015 the Charity granted leases for 999 years for Manchester Hall. At the same time the Charity was granted an underlease back for the third floor of Manchester Hall for a period of 150 years at a peppercorn rent. The Charity has refurbished the third floor and the associated costs have been recognised as leasehold improvements.

Land and buildings and furniture, plant and equipment are used for direct charitable purposes as part of the operating activities of the Charity. Authorised capital expenditure at 31st December 2024 amounted to £Nil (2023 £Nil).

Freehold land and buildings were valued in October 2020 to be £3,600,000 by an independent valuer, AV Surveyors and Valuers.

If freehold land and buildings had not been revalued they would have been included at the following historical cost:

	2024 £	2023 £
Cost	<u>2,321,611</u>	<u>2,272,987</u>

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTSfor the year ended 31st December 2024**12 INVESTMENTS**

<u>CHARITY</u>	Freehold Land £	Listed Securities £	Total £
Cost or valuation			
As at 1st January 2024	10,000	3,873,355	3,883,355
Investments purchased in year	-	205,514	205,514
Investments sold in year	-	(236,908)	(236,908)
Increase/(decrease) in market value	-	295,445	295,445
As at 31st December 2024	<u>10,000</u>	<u>4,137,406</u>	<u>4,147,406</u>
Historical cost as at 31st December 2024	<u>10,000</u>	<u>3,472,280</u>	<u>3,482,280</u>

13 DEBTORS Amounts falling due within one year

	2024 £	2023 £
Sundry debtors	110,133	100,878
Prepayments and accrued income	<u>60,929</u>	<u>97,878</u>
	<u>171,062</u>	<u>198,756</u>

Sundry debtors include £95,574 (2023: £95,574) relating to monies held in an Escrow account for the purpose of carrying out refurbishment works to the third floor of Manchester Hall for which the Charity has been granted a 150 year underlease.

14 CREDITORS: Amounts falling due within one year

	2024 £	2023 £
Other taxes and social security costs	6,331	4,714
Sundry creditors	88,109	19,110
Accruals and deferred income	<u>42,069</u>	<u>27,433</u>
	<u>136,509</u>	<u>51,257</u>

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTSfor the year ended 31st December 2024**15 ACCUMULATED FUNDS**

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

	Fund at 1st January 2024	Surplus / (Deficit) for the year	Transfers between reserves	Other recognised gains and losses	Provision released on sale of investments	Fund at 31st December 2024
	£	£	£	£	£	£
Unrestricted						
General Reserve Charity	7,994,560	(213,617)	-	(125)	207,276	7,988,094
Revaluation Reserve	1,507,755	-	-	295,445	(207,276)	1,595,924
	9,502,315	(213,617)	-	295,320	-	9,584,018
Restricted						
General Reserve Charity	32,099	-	-	-	-	32,099
Total Funds	9,534,414	(213,617)	-	295,320	-	9,616,117

The balances on Revaluation Reserves represent unrealised gains on investments and freehold property.

Analysis of movements in restricted fund

	Fund at 1st January 2024	Income	Expenditure	Transfers between reserves	Other recognised gains and losses	Provision released on sale of investments	Fund at 31st December 2024
	£	£	£	£	£	£	£
Disaster Relief Fund	32,099	-	-	-	-	-	32,099

Description and purpose of the restricted funds

Disaster Relief Fund To support families and communities in the event of disasters

16 ANALYSIS OF NET ASSETS BETWEEN FUNDS

The net assets of the Restricted Funds were:

	£	£
Cash and deposits	32,099	32,099
	32,099	32,099

17 OPERATING LEASE COMMITMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	£	£
Within one year	3,297	1,415
Between one and five years	5,573	972
	8,870	2,387

18 ANALYSIS OF CHANGES IN CASH AND CASH EQUIVALENTS

	At 1st January 2024	Cash Flow	At 31st December 2024
Cash and cash equivalents			
Cash at bank and in hand	621,167	(106,108)	515,059

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTSfor the year ended 31st December 2024**19 EMPLOYEES**

The average monthly head count for the Charity was 30 staff (2023: 28 staff) and the average number of full time equivalent employees (including casual and part time staff) during the year was as follows:-

	2024	2023
	Number	Number
Main charity	2	2
Hewlett Court	17	16
	<u>19</u>	<u>18</u>
Total remuneration during the year amounted to:	2024	2023
	£	£
Wages and salaries	451,646	390,936
Social Security Costs	30,209	22,969
Pension costs	25,956	22,809
	<u>507,811</u>	<u>436,714</u>
Allocation:		
Direct charitable expenditure -		
Hewlett Court	447,036	382,422
Grant administration	15,500	15,500
Cost of raising voluntary income	6,500	6,500
Governance and support (see note 8)	38,775	32,292
	<u>507,811</u>	<u>436,714</u>

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

One of the Directors/Trustees has been paid remuneration from an employment with the Charity. Remuneration of £39,095 (2023: £35,541) and pension contributions of £4,212 (2023: £4,005) were paid to J Ward in accordance with an employment contract and related to duties as an employee of the charity rather than as a Director/Trustee.

LIST OF GRANTS GIVEN: -

In the year ended 31st December 2024

MASONIC GRANTS TO ORGANISATIONS

EL Festival 2026	<u>£100,000</u>
------------------	-----------------

TOTAL MASONIC GRANTS TO ORGANISATIONS 2024	<u>£100,000</u>
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NON-MASONIC GRANTS

Teddies for Loving Care	£1,625
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To purchase teddies for distribution in local hospitals	
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Teddies for Loving Care	£328
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To purchase teddies for distribution in local hospitals	
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Teddies for Loving Care	£487
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To purchase teddies for distribution in local hospitals	
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Magen David Adom UK (MDA UK)	£1,000
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To cover the cost of first aid training courses	
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Our Community Wardrobe	£1,500
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To purchase duvets, duvet covers, pillows, fleece blankets and Easter Eggs	
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Oldham Mountain Rescue	£512
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To purchase three full body harnesses	
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Papyrus UK	£850
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To deliver suicide prevention training	
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Rochdale Children's Moorland Home	£200
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To purchase an air fryer to help prepare healthy food	
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Tall Ships Youth Trust	£3,000
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10 disadvantaged young people from East Lancashire to take part in a residential Voyage of Exploration	
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Lancashire Youth Brass Band	£2,000
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To assist with costs involved with a tour to Jersey	
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Teddies for Loving Care	£171
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To purchase teddies for distribution in local hospitals	
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Teddies for Loving Care	£171
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To purchase teddies for distribution in local hospitals	
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Teddies for Loving Care	£650
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To purchase teddies for distribution in local hospitals	
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Teddies for Loving Care	£1,949
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To purchase teddies for distribution in local hospitals	
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Teddies for Loving Care To purchase teddies for distribution in local hospitals	£487
Teddies for Loving Care To purchase teddies for distribution in local hospitals	£487
Bolton Hospice To purchase Patient Care Simulator ‘Yaye Manikin	£2,439
Rossendale & Pendle Mountain Rescue To purchase three Ferno Vaccum Mattresses with back packs	£3,490
Salford’s Women’s Aid To purchase equipment for two refuges	£500
Manchester Carnival Together CIC To cover the cost of hiring a Turbosound system	£3,000
Thwaites Empire Theatre Trust, Blackburn To purchase a PA system and stage monitors	£5,000
Teddies for Loving Care To purchase teddies for distribution in local hospitals	£1,624
Teddies for Loving Care To purchase teddies for distribution in local hospitals	£975
The Nicky Alliance To purchase four computers, large screens, special keyboards and mice	£1,770
React To purchase a specialist car seat	£623
Springhill Hospice To purchase a Hot Food Trolley and associated equipment	£2,456
Teddies for Loving Care To purchase teddies for distribution in local hospitals	£812
Teddies for Loving Care To purchase teddies for distribution in local hospitals	£487
The Buddy Bag Foundation To cover the cost of filling 180 back packs	£2,080
Saddleworth Rangers Rugby Club To cover the cost of rugby kit	£1,530
Salford Food Bank To purchase food items for the foodbank	£1,000
Wood Street Mission To purchase gifts for Christmas appeal	£1,256
Rochdale Children’s Moorland Home To replace cooker, dishwasher and mattresses etc for 3 dormitories	£3,059

Manchester Charity Trusts	
To cover the cost of the Royal Manchester Children's Hospital's Burns Camp for 12 children	£27,922
Teddies for Loving Care	
To purchase teddies for distribution in local hospitals	£650
Shaw Playhouse Youth Theatre	
To purchase 12 drama blocks and a PA system	<u>£1,500</u>
TOTAL NON-MASONIC GRANTS 2024	<u>£77,590</u>

National Masonic Charities – Statistics 2024

Masonic Charitable Foundation approved grants to the value of £416,568:

Children, young people, and education	£59,938
Health, care, and wellbeing	£96,044
Daily living costs	£260,586

Non-Masonic Grants

Other Non-Masonic Grants - £106,906

£59,906	Age UK Blackburn with Darwen
£5,000	Blackburn Empire Theatre
£2,439	Bolton Hospice
£5,000	LEAP Children, Families & Communities
£10,000	Manchester Foundation Trust Charity
£1,770	Manchester Jewish Community Care / the Nicky
£12,000	Peeps
£5,000	Rochdale Children's Moorland Home
£2,455	Springhill Hospice
£2,080	The Buddy Bag Foundation
£1,256	Wood Street Mission