

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 2025



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

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INTRODUCTION FROM OUR PRESIDENT

I am delighted to present to you the Annual Report of the East Lancashire Masonic Charity for 2025. Each year I am reminded that our Charity is at its strongest when we work together—Freemasons, volunteers, staff, families, and partners across our communities—united by a simple but profound purpose: **to care for those who need us.**

During 2025, that purpose has been lived out daily across East Lancashire. Whether through the compassionate work of our Benevolence Committee, the dedication of our Almoners and Welfare Officers, the tireless efforts of our Fundraising and Grants Committees, or the exceptional service provided at Hewlett Court, the ELMC continues to demonstrate what Freemasonry looks like in action.

This year has also been one of transition and resilience. The Province has continued its remarkable efforts during the penultimate year of the EL Festival 2026, and I am immensely proud of the generosity shown by our Brethren. At the same time, the ELMC has maintained its commitment to supporting both our Masonic family and our wider communities, even as national changes within the Masonic Charitable Foundation begin to reshape the landscape of charitable support.

I must pay particular tribute to Julie Ward, the staff at Hewlett Court, and the many volunteers who give their time so freely. Their professionalism, warmth and dedication ensure that our residents, beneficiaries and visitors experience the very best of what our Charity stands for.

I also extend my sincere thanks to the Board of Directors and Committee Members for their stewardship, wisdom and hard work throughout the year. The governance of the Charity has continued to strengthen, and the development of our forward strategy places us in a strong position as we look ahead.

As we move into 2026, we do so with optimism. The ELMC is financially stable, operationally robust, and ready to embrace the opportunities that lie ahead—including the implementation of our new strategic priorities and the continued strengthening of our partnership with the Province.

I commend this Annual Report to you and thank you for your continued support of our Charity.

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 Griffin *
Chairman	Chad A Northcott
Hon. Secretary	Philip J Price
Hon. Treasurer	Malcolm Roe <i>(Resigned 03.12.2025)</i>
	David Lightbown
	Peter Nicholson
	Stephen A Thomson
	William R Waite *
	Julie Ward*
	John R Farrington *
	John Taylor
	Tony Stephenson
	Mark Davis *

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

TREASURER: Christopher Wildman

Following the resignation of Malcolm Roe as Director and Treasurer, the Chairman appointed Christopher Wildman as ELMC Treasurer and to attend the Board in that capacity, until his expected nomination to that role by the President, for election at the 2026 AGM.

ADMINISTRATION:

Administrative Officer: Mrs Karen Hall

CONTACT:

Principal address: Hewlett Court
Newcombe Road
Ramsbottom
Bury
BL0 9XJ
Tel: 01204 886552
Email: elmc@eastlancsmasons.org.uk
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 Director of Operations, the Manager of Hewlett Court, and the Administrative Team.

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 year 2025 has been one of significant activity, consolidation, and progress for the East Lancashire Masonic Charity. Across all areas of our work—benevolence, community grants, fundraising, operations, and sheltered accommodation facility—the Charity has continued to deliver meaningful support to individuals and communities throughout East Lancashire.

Supporting Our Beneficiaries

The Committee of Benevolence, supported by the Welfare Office, Provincial Welfare Officers, and Lodge and Chapter Almoners, has continued to provide essential assistance to those in need.

Key points from 2025 include:

- Continued support for several hundred beneficiaries across the Province.
- Increasing complexity of cases due to national changes in MCF criteria.
- Rapid-response support for urgent cases, with close coordination between the Provincial Grand Almoner, Provincial Grand Charity Steward, and the Committee of Benevolence.
- Ongoing support for young people through the Young People's Committee, including well-attended events and opportunities for social connection.

The Charity remains committed to ensuring that no Brother, widow, or dependent is left without support.

Hewlett Court

Hewlett Court continues to thrive as a warm, safe and welcoming home for its residents.

Highlights from 2025 include:

- Full occupancy throughout the year, with a waiting list maintained.
- Continued programme of refurbishment and maintenance, including progress on the conservatory replacement and infrastructure upgrades.
- Strong financial performance, with Hewlett Court contributing positively to ELMC reserves.
- A vibrant programme of resident activities, community events, and celebrations, including the Sponsored Walk and VE Day commemorations.

The Board extends its thanks to Julie Ward, Beverley Schofield, and the entire Hewlett Court team for their exceptional work.

Community Grants and Engagement

The Grants Committee has continued to support local charities and community projects across East Lancashire, with a focus on:

- Projects that improve quality of life and wellbeing.
- Initiatives where Freemasons are actively involved.
- Opportunities that strengthen the visibility and reputation of Freemasonry.

Notable activity in 2025 included:

- Continued partnership with the Royal Manchester Children's Hospital, with follow-up visits demonstrating the impact of previous ELMC and MCF funding.
- Support for local schools, youth organisations, and community groups.
- Strengthened collaboration with the Provincial Communications Team to ensure that the impact of our giving is widely shared.

Fundraising and the Festival

The Fundraising Committee has worked closely with the Provincial Grand Charity Steward and Area Charity Stewards to support the final stages of the EL Festival 2026.

Key achievements include:

- Continued growth in individual giving through Direct Debit Instructions.
- Increased visibility of the Charity Stewards' work across the Province.
- Successful joint meetings between the Fundraising Committee and Area Charity Stewards to align post-Festival fundraising strategy.
- Development of a community engagement strategy to support the Province's wider charitable objectives.

Manchester Hall

The Charity has continued to navigate the complex situation surrounding Manchester Hall, including:

- Ongoing issues relating to practical completion, repairs, and compliance.
- Engagement with new ownership and management arrangements.
- Work to protect ELMC's asset and ensure safe, appropriate facilities for Manchester Freemasonry which we wish to provide an environment which will give it every opportunity to thrive.
- Preparatory work for potential refurbishment of the third floor once conditions allow.

This remains a significant area of focus for the Board.

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

www.elmc.co.uk

www.x.com/e_l_m_c

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

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

The Committee of Benevolence (COB) meets on a monthly basis 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 100 Beneficiaries within the Province of East Lancashire totalling £314,929.00 with additional financial support of £103,759 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 2025 [at year end] being 438, comprising 60 widows, 12 brethren, 14 Married Couples, 48 Young People, 39 Residents of Hewlett Court, and 261 Widows of Closed Lodges.

During 2025 there were 16 new petitions for financial support, 46 cases were reviewed and 3 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	ELMC Director of Operations
Beverley Schofield	Manager Hewlett Court
Rachel Cookson	Team Leader Hewlett Court
Harold Cooper	Comforts Fund Committee Member
Jim Hilton	Comforts Fund Committee Member

The Comforts Fund Committee organised a programme of events throughout the year for the Beneficiaries in 2025.

Spring Party – 11th April 2025

The programme began with the Spring Party on 11th April 2025 at Stanley House, Masonic Hall, Audenshaw, Manchester, starting with an 11:00 am reception followed by dining at 12:00 pm. This was a change from an evening event to an afternoon one, following consultation with the Beneficiaries.

The event was supported by the President of the ELMC, RWBro Robert Frankl, and his good lady, Mrs Fiona Frankl; the Chairman of the ELMC, VWBro Chad Northcott, and his good lady, Mrs Sarah Northcott; the Assistant Provincial Grand Masters and their good ladies; Members of the Board of Directors; and other distinguished guests.

The afternoon began with the Chairman, Alston, together with Julie, Beverley, Chris and Kevin, meeting and greeting all guests, including the residents from Hewlett Court. Light refreshments were provided prior to the meal.

Due to unforeseen circumstances, Chris Wildman acted as DC for the afternoon, accompanied by Kevin. This support was greatly appreciated — thank you, Chris and Kevin.

We dined at 12 noon on an excellent meal of fish and chips, provided and served by Vickie and the catering staff of Stanley House. The meal was enjoyed by everyone. During lunch, we were entertained by Katie (Fiddlestix), whose wonderful violin performance was greatly appreciated.

After lunch, the President and his good lady, accompanied by Alston, circulated among the guests and engaged in conversation with each table. Each guest received a gift bag containing a present.

Following the meal, we were entertained by Daniel Sings, who performed a variety of songs from across the decades.

Annual Holiday – 26th May to 2nd June 2025

The Annual Holiday took place from 26th May to 2nd June 2025 at the Clifton Park Hotel, St Annes-on-Sea. The holiday began at Hewlett Court, where some of the holidaymakers were welcomed and treated to light refreshments before boarding the minibus. Other Beneficiaries made their own way to the hotel.

On arrival, guests were met by Committee Members, who assisted with luggage and settling into rooms. The hotel provided seven nights' bed and breakfast, evening meals, and nightly entertainment.

The weather was excellent, with warm and sunny days enjoyed by all. Many holidaymakers visited the shops or went for walks. The days and evenings were filled with meeting old friends and making new ones. It always feels like a family holiday, full of fun and laughter, thanks to the warm atmosphere and ambience the hotel provides.

A visit to the Viva Variety Stage Show took place on 28th May, which was thoroughly enjoyed. During the days, bingo sessions were organised by John and Mary, who were also on the holiday.

An afternoon tea, including wine tasting, was organised by the hotel on 27th May and was greatly enjoyed.

The Clifton Park Hotel management and staff always provide a warm welcome to the Committee, Beneficiaries and guests. The staff are very attentive, especially at mealtimes and throughout the stay. All guests had a fantastic holiday, and feedback confirmed how much everyone enjoyed their time at the hotel.

Autumn Outing – 9th September 2025

The Autumn outing took place on Tuesday 9th September 2025. This was an action-packed event, beginning with everyone meeting at Hewlett Court, where light refreshments were provided. The outing was well attended, with forty Beneficiaries taking part.

Due to traffic congestion, the Swans coach driver had to take a scenic route to reach The Netherwood Hotel in Grange-over-Sands. The hotel, set in impressive grounds, was equally impressive inside. We were treated to a delightful afternoon tea, served by very friendly management and staff. Once again, we were fortunate with the weather, enjoying warm sunshine that allowed everyone to explore the beautiful grounds.

We then travelled to Haverthwaite Steam Railway Station, where we boarded a steam train for a journey through the Lake District countryside. This nostalgic experience was enjoyed by all, offering a chance to appreciate both the beauty of steam travel and the surrounding landscape.

At Lakeside, we boarded a boat to Windermere. While on the lake, we were treated to an unexpected overhead pass by RAF Eurofighter jets — a spectacular sight and sound that everyone enjoyed.

After such a splendid day, we boarded the coach for the journey home. A truly enjoyable day was had by all.

Finally, I would like to place on record my sincere thanks to Julie, Beverley, Rachel, Debra and Jim, who have worked extremely hard to make these events possible and for the care they show to our Beneficiaries. My thanks also go to the staff of Hewlett Court, who support the Comforts Fund Committee in planning and delivering 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
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 Young People’s Committee (YPC). In 2025, 44 young people with provincial connections were supported. The YPC aims to enhance the work of the MCF by building a supportive community for beneficiaries and offering opportunities to meet others with similar experiences.

Annual events are organised, typically during school holidays, including activities that would not normally be accessible to the beneficiaries. Parents and guardians are also welcome to attend.

In 2025, the YPC held three main events: Blackpool Zoo, The Crocky Trail (Chester), and the Robin Hood pantomime at Manchester Opera House.

Blackpool Zoo – 14th April 2025

“ELMC are taking us to the zoo tomorrow...” This refrain was heard repeatedly by the Young People’s neighbours on the evening of Sunday 13th April.

On Monday morning, after coach pick-ups at Middleton Masonic Hall and Hewlett Court, we were on our way to Blackpool Zoo. After a swift and comfortable journey, our group was quickly processed through reception and ready to begin a day of discovery, amusement and wonder.

We were fortunate with the weather—sunny, though the strong wind made it feel cold. After leaving the zoo, we travelled to *The Venue* on the promenade at Thornton-Cleveleys. Unfortunately, rain prevented a walk on the beach, but it gave everyone the chance to enjoy a drink and chat about the day before the buffet meal was served. Walking around a zoo builds an appetite, and the buffet did not disappoint—there was plenty for everyone.

The return journey to Hewlett Court and Middleton was a quiet one, with many sleepy heads dreaming of their day at the zoo and future adventures. Before heading home, each young person collected an Easter Egg gift from the ELMC.

Our day at Blackpool Zoo was a great success. These events require significant planning, and the Committee extends sincere thanks to Karen and Debra for managing invitations and replies, booking transport and tickets, liaising with The Venue, and creating the itinerary and Activity Book.

Thanks also go to Luke, our driver from Swan's Travel; the staff at The Venue for their patience and excellent food; and the reception team at Blackpool Zoo for ensuring a swift entrance.

The Crocky Trail – Waverton, Chester – 30th July 2025

Flushed with Success, or How Two Committee Members Survived the Long Drop

The Crocky Trail in Waverton, Cheshire, was the YPC's summer destination. After coach pick-ups at Hewlett Court and Middleton, our group was soon travelling along the M60/M56 towards Chester. Entry to the park was swift and efficient.

The family adventure park offers a perfect day out for all ages. Visitors can enjoy rope swings, wobbly bridges, balance challenges, boardwalks over streams, spinning rides, mazes, and plenty of fresh air and nature. The venue is also suitable for wheelchair users.

As the day progressed along the one-mile trail packed with activities, "one more go!" became the cry of the group—especially from those who had overcome fears of height, motion or balance.

Two committee members—the Deputy Chairman and our newest volunteer, Andrew—decided to brave *The Flusher*. The ride involves climbing four flights of stairs, standing on a trapdoor, and being dropped into a steep water-sprayed slide. When asked if they wanted another go, the united response was: "NEVER."

After a long and energetic day, the group travelled to the Toby Carvery at Hoole Village. The staff were welcoming, service was efficient, and everyone enjoyed their meal of choice before returning home.

Thanks go to Karen for managing invitations, transport and tickets; the Crocky Trail team for a fantastic day; the Toby Carvery staff; and Swan's Travel for safe and reliable transport.

The Young People's Committee at the Pantomime – 29th December 2025 **Robin Hood – Manchester Opera House**

On a cold December lunchtime, Julie, Karen and four other YPC committee members waited at the junction of Quay Street and Byrom Street to meet the families supported by the MCF/ELMC and allocate pantomime tickets. Once everyone had arrived, the group entered the theatre to enjoy *Robin Hood*, starring Jason Manford and Ben Nickless for the fourth consecutive year.

Jason had slimmed down to fit into his green tights, but his comedic rapport with Will “Silly Willy” Scarlet (Ben Nickless) remained as strong as ever. The story of Robin Hood—stealing from the rich to give to the poor—could loosely be compared to the ethos of Freemasonry, minus the “stealing” part. Freemasons prefer persuasion and conscience to encourage charitable giving.

The pantomime quickly established its heroes and villains for the younger audience members, while the comedy duo caused endless mayhem, laughter and fun. Water pistols, super-soakers and even a flying fire engine ensured the front rows were thoroughly soaked—thankfully, Karen had wisely booked seats in the mid-stalls, safely out of range.

After the show, the group walked through Spinningfields to Manchester Hall, guided by Julie, Karen and the “Fab Four”. The pink hi-vis vests attracted plenty of friendly comments from passers-by.

At Manchester Hall, the group was welcomed by DJ Paulski and balloon modeller Lee, who provided music, games, quizzes, musical bingo, musical paper squares, and balloon-sword re-enactments of the pantomime’s fight scenes. The food was excellent, and the atmosphere was lively and joyful.

Thanks go to Karen and Julie for organising the event and ensuring everyone arrived safely; to Paulski and his wife for the entertainment; to Lee Reilly for his superb balloon modelling; and to the staff at Manchester Hall for their service and for navigating gracefully around excited children wielding balloon swords.

Roger Tinker
Chairman of the Young People’s Committee

GRANT MAKING COMMITTEE

Chad Northcott	Chairman
David Dunn	Deputy Chairman
John R Farrington	
John Taylor	Provincial Grand Charity Steward (ex officio)
Tony Stephenson	Provincial Grand Almoner (ex officio)
Rachel Cookson	Communications
Karen Hall	Secretary
David Hudson	(retired Sep 2025)
Peter Faulkner	
Julie Ward	Director of Operations

The Grants Committee considered 33 applications for funding during 2025; 30 grants were approved or partially approved totalling £52,773. This was a decrease in applications and funding over the previous year (when £77,590 was disbursed for 36 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, community engagement 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, communicate 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 £893,101.48 as of 23rd June 2026. 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. It is the impact that the grant makes for the beneficiaries that is most important. 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.

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 essential to keep pace with current standards, regulations, and the expectations of modern independent living. A number of areas have been identified for future improvement, and these will continue as funds allow.

Recent works have included the demolition of the former conservatory at the front of the building and the construction of a new lounge area. This now provides residents with a comfortable, usable space all year round. Alongside this, extensive work has been carried out on the external areas and other general improvements. Together, these developments continue to ensure that Hewlett Court remains a first-class facility for its residents and a focal point for various fundraising activities.

It is extremely pleasing to see the benefits of these improvements reflected in **full occupancy**, a **healthy waiting list** of future residents with Masonic connections, and the very positive and happy atmosphere that is immediately noticeable to anyone visiting Hewlett Court. The home has truly become a warm and vibrant community.

Thanks once again to our wonderful volunteers, and with the assistance of the Comforts Fund Committee, the external grounds are being maintained to an excellent standard. This is greatly appreciated by both residents and visitors.

I would encourage Brethren to visit Hewlett Court, either individually or as a group, to see this wonderful facility for themselves. The Management Team will be more than happy to provide a guided tour. Hewlett Court is well worth considering for any family members or friends seeking independent living accommodation—particularly those with a Masonic connection.

Looking at the age profile of the residents, we must be doing something right. They clearly enjoy each other's company, and they are looked upon as one big family, 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 through donations and practical assistance, which we hope will continue long into the future. Finally, my thanks go to the members of the Advisory Committee for their support throughout the past twelve months.

David Lightbown PJGD
Chairman of the Hewlett Court Advisory Committee

HEWLETT COURT

Room occupancy

In 2025, Hewlett Court continued to operate at full occupancy, reflecting the ongoing demand for the service provided. Whenever rooms became available, they were quickly filled by individuals on the waiting list who were keen to move in and become part of the community. This consistent level of occupancy highlights both the need for supportive accommodation and the value residents place on the safe, welcoming, and supportive environment offered. Maintaining a full waiting list throughout the year demonstrates the trust people have in the service and reputation within the wider community. Hewlett Court continued to have a number of short stays and trial stays, all were made to feel welcome by the residents and staff.

Activities and Events

Hewlett Court continued to provide a full programme of in-house entertainment throughout the year, including performances from singers, brass bands, mobile farms and a variety of musicians, all of which were thoroughly enjoyed by residents. These events helped create a lively and engaging atmosphere and provided regular opportunities for social interaction and enjoyment.

In addition to these activities, residents also enjoyed a number of outings, including trips to Blackburn Theatre and visits to see the Blackpool Illuminations. Residents were also able to attend and support local Masonic events, including activities connected to the EL Festival 2026, giving them the opportunity to remain involved with the wider community while enjoying memorable days out.

In May, Hewlett Court hosted the East Lancashire Bicentenary Treasure Hunt fundraising event, which showcased the excellent facilities at Hewlett Court. The event was a great success, bringing the Province together for an enjoyable day while also raising funds in support of the EL Festival 2026. It provided a wonderful opportunity to welcome visitors, highlight the work of the Charity, and strengthen connections across the Province.

In December, Hewlett Court held its East Lancashire Bicentenary Christmas Fair event, which proved to be a highly successful and well-attended occasion. Stall holders and visitors alike embraced the festive spirit, contributing to a warm and enjoyable atmosphere throughout the day.

Hewlett Court extends its sincere thanks to all those who attended. Their support and participation were instrumental in making the event both memorable and impactful. Special recognition is given to the volunteers, whose hard work, dedication, and efficient organisation ensured the smooth running of the day. Their contribution was invaluable to the overall success of the event.

The Christmas Fair not only celebrated the Bicentenary but also strengthened community engagement and participation, raising a fantastic total of £2,800 for the EL Festival 2026.

In December, family, friends, staff, and residents gathered at Hewlett Court for a special occasion marking the official opening of the newly renovated Lightbown Lounge, alongside a surprise celebration in honour of David Lightbown, Chairman of the Advisory Committee.

The Lightbown Lounge, formerly the conservatory, has been thoughtfully transformed into a modern and welcoming space suitable for year-round use. This significant improvement was made possible through the commitment of David Lightbown, together with the support of fellow Committee members who contributed to bringing the project to fruition, which will provide lasting benefit and enjoyment for residents and visitors alike.

Communications

Communication across all social media platforms has continued throughout the year, promoting the facilities and community at Hewlett Court while encouraging prospective residents to visit.

Regular updates have been maintained on Facebook and Instagram, ensuring followers are kept informed of the wide range of activities and outings enjoyed by residents. This consistent engagement has contributed positively to maintaining and enhancing Hewlett Court's strong reputation.

Beverley Schofield
Manager of Hewlett Court

INVESTMENT COMMITTEE

David Rothburn	Chairman
Ian Connor	Secretary
Chris Wildman	Treasurer
Martin Entwistle	
Nigel Moore	

W H Ireland managed the portfolio during 2025 which proved to be a positive year with +9.73% gain on the starting value which compared favourably to the ARC Steady Growth benchmark of 9.14%. There were changes to the membership of the investment committee with the retirement of John Scott and Derek Calrow whose contribution over the years is greatly appreciated. It was agreed that a review of the management of the portfolio would take place in 2026 as good governance practice, along with the Committee's terms of reference to the Board and the Statement of Investment policy.

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. The Charity does not restrict itself to any category of investment or apply any specific restrictions. The performance of the portfolio is measured against appropriate benchmark indices. The Investment Sub-Committee members meet with and monitor the Investment Manager (currently W H Ireland) who manage the portfolio on a discretionary basis. The Investment committee reports to the ELMC Board regularly.

David Rothburn
Investment Committee Chairman

LIBRARY AND MUSEUM COMMITTEE

Peter Nicholson	Chairman
Jonathan Bond	Secretary
Rob Bramley	
Michael Porter	

The space set aside at Manchester Hall for the re-establishment of the masonic museum is still susceptible to the ingress of rainwater and consequently, repairs to the floor, ceiling and walls as damaged by previous storms are still in abeyance.

In the meantime, we will continue to lay plans for a rotation of displays at Manchester and, explore possibilities of a mobile museum service, which would support lodges and masonic halls in the celebration of significant masonic anniversaries and also, facilitate masonic engagement in community events.

Also, at the *University of Manchester – John Rylands Library* some four and half thousand masonic books and manuscripts are still freely available to masonic researchers and to the wider public. The online catalogue is available to readers via the John Rylands website, under ‘Special Collections’.

The remainder of the masonic book collection remains in safe storage, pending discussions about how best to also make these volumes available for general use.

Peter L Nicholson
Chairman of the Library and Museum Committee

CHARITY STEWARDS COMMITTEE

John Taylor	Chairman
Martin Van Der Zwan	City East
Eric Baker	City West
Nigel Johnson	Southern Area
Russ Perks	Eastern Area
Vince Dover	Western Area
Simon Gilrane	Northern Area

I cannot believe how fast time flies by and I am pleased to submit my third annual report as your Provincial Grand Charity Steward. It’s been a busy year with the lion’s share of my time dedicated to promoting our festival once again. I will talk about that and your amazing donations a little later.

First, I must quite rightly place on record my thanks to all the brilliant people who have supported me over the last year. Chad Northcott, our Festival Chairman is always a valuable source of experience and inspiration, our Area Charity Stewards covering the six geographic locations whose work is both valuable and challenging in equal measure and our brilliant, dedicated and highly motivated team at Hewlett Court, all of whom we simply couldn’t manage without.

It is my continued pleasure to work on behalf of the ELMC and alongside colleagues who are equally as determined as I am to make a positive change for the benefit of others. The collective efforts of everyone make an incredible impact for all our beneficiaries (internal and external). I'm sure we are all proud of our achievements and with so much uncertainty in the world around us it is hugely rewarding to be involved in such a force for good.

East Lancashire Festival 2026

Our endeavours and determination to reach (and possibly surpass) our festival target of £2.4M remained a constant priority throughout the year, and the lion's share of our time and efforts have been dedicated to achieving it. We are now in the final furlong of our festival period and as we gallop towards the finishing line our Festival Finale in November is rapidly approaching.

I am delighted to report we remain on track to reach our target of £2.4M. At times it has seemed a challenging figure to say the least, but the generosity of our brethren and the wider masonic family is incredible and as a Province you have collectively risen to the challenge once more. Of course, we haven't reached our target yet and there is still work to be done. However, if we keep our foot on the gas for just a few more months, I am optimistic that we will achieve our target and possibly even surpass it.

Area Charity Stewards

The role of our Area Charity Stewards is pivotal in all that we do and their efforts are crucial to our success. We continue to hold monthly meetings in person alternating between our regular Charity Steward's meeting and the Fundraising Committee chaired by Steve Thompson. "Team Charity" is always at the forefront of our efforts and teamwork remains my mantra and preferred way of working. Visitors are welcome and are encouraged to attend one of our meetings and witness firsthand how we work and what we do.

Fundraising Committee

I am delighted to assist and support Steve Thompson our Fundraising Committee Chairman. Our six Area Charity Stewards are rightly integral to the fundraising process enabling and supporting a proactive approach to their work.

Miles More Fundraising Bike Ride

As you will know, I set myself a proactive challenge of completing 2,026 miles on a static bike for the Festival with each mile being sponsored at a rate of £2. I wondered at the time whether our brethren would support the challenge, and I am delighted to say you have done so in abundance, raising over £6,000 through personal donations and Lodge/Chapter donations for the Golden Gavel. Can I say a heartfelt thank you to everyone who supported the challenge I am humbled by your generosity.

Working Smarter and Not Harder

Securing the 25% uplift through gift aid on our donations remains a challenge. Gift aid really is money for nothing and every taxpayer is able to claim it when making a donation. The simplest way for Lodges or Chapter to benefit is by opening a relief chest and this is something I will continue to encourage.

Community Engagement Strategy

I previously reported upon the introduction of "Service" as the third pillar and how it 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. We have recorded over 15,600

hours of volunteering to date and that equates to around 450 weeks of work based upon a 35-hour week – wow, that is simply amazing and all credit to those brilliant volunteers who give their time gratis to help others.

“Service” within Freemasonry is here to stay, it aligns perfectly with our values and is rapidly becoming an integral part of what we do. Under the command of our APGM Wesley Marchant, we will continue to develop our Community Engagement Strategy and delivery plan for the Province.

Closing Remarks

I am proud to have served for another year as your Provincial Grand Charity Steward, and I am inspired and enthused by the dedication and commitment of our members. We are all members of “Team Charity” and I am delighted to report upon the brilliant results “Team Charity” delivers. My sincere thanks go to everyone for their support over the last year and I will welcome the coming one with continued determination and commitment.

John Taylor
Chairman of the Charity Stewards Committee

FUNDRAISING COMMITTEE

Stephen A Thomson	Chairman
Paul Sellers	Secretary
Julie Ward	Director of Operations
Nigel Johnson	
Ray Evans	
Russ Perks	
Vince Dover	
Martin Van Der Zwan	
Eric Baker	
Chris Wildman	
Rachel Cookson	
Beverley Schofield	
John Taylor	Vice Chairman and 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 Fundraising 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 fundraising 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 almost half a million pounds of the charitable aid that 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 a restructure of the Fundraising Committee took place, incorporating the current Charity Stewards of each of the new areas in The Province. The work of the Area Charity Stewards is integral to every aspect of fundraising as they are responsible for communications and promotions of our events in their respective areas. During 2025, I tried to build on the bonds between the Areas and the Charities.

Regarding merchandising, Eric Baker took over the role of Provincial shopkeeper from our previous supplier, Zero Negativity. The stocklist was stripped back to the basics, and Eric now has an online facility for ordering ties and gloves and the team regularly man merchandising stalls at Provincial events.

2025 was the third year of our Provincial Quiz league, heats played out in most of the Areas, culminating in a Grand Final held at Bury Masonic Hall. The quizzes raised over £1,000, with Lodge of Harmony 298 from Rochdale successfully defending their title.

May saw another major event, a sponsored Treasure Hunt to commemorate the Province's Bicentennial year. Over 120 people attended the family fun event at Hewlett Court raising over £3,400 on the day. The treasure trove was won by a team of guests.

John Taylor who aimed to raise a £4,000 by cycling sponsored miles, beat his target and was nearing £6,000 by the end of the year. John's challenge will continue into 2026, to be completed at the annual walking event.

2025 also saw our Bicentennial Tie & Tinsel dinner dance celebration, a great Christmas party held at the Bolton Holiday Inn. We had another excellent turn out for the event raising £3,300 on the night.

Hewlett Court held its first indoor Christmas Fair since the pandemic in December and raised a further £2,800.

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. I am certain that the Provincial Grand Charity Steward will be taking a more open lead in this team in the future.

Our target figure is to raise £2,400,000 for MCF by the end of the year 2026. At the close of 2025, we have received pledges for £2,065,359 and have thus far realised £1,914,632 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

Looking ahead to 2026, the ELMC will continue to focus on its core purpose: **caring for our beneficiaries and supporting our communities**. At the same time, the Charity will begin implementing the strategic framework agreed by the Board during 2024–25.

1. Strengthening Support for Beneficiaries

- Continued prioritisation of benevolence as the central function of the Charity.
- Review of internal processes in response to changes in MCF support criteria.
- Enhanced collaboration with the Province’s Welfare Team and Almoners.
- Ongoing support for young beneficiaries through the Young People’s Committee.

2. Post-Festival Fundraising Strategy

With the EL Festival 2026 concluding, the ELMC will:

- Launch a refreshed fundraising strategy focused on long-term sustainability.
- Strengthen partnerships with the Provincial Grand Charity Steward’s Committee.
- Promote Lodge and Chapter Relief Chests as being central to charitable support, introduce a concept of continuous giving and in all cases maximize use of Gift Aid.
- Increase visibility of the ELMC’s work to encourage broader support.

3. Community Grants and Engagement

The Grants Committee will:

- Continue to encourage applications from Lodges, Chapters and Areas.
- Focus on projects that strengthen Freemasonry’s presence in local communities.
- The Committee (and the ELMC generally) will align with UGLE’s Third Pillar review and the Province’s community engagement strategy.
- Increase emphasis on impact measurement and follow-up reporting.

4. Hewlett Court Development

Plans for 2026 include:

- Replacement of the conservatory and creation of a new entrance.
- Continued refurbishment and maintenance to ensure high standards of support.
- Ongoing work to maintain full occupancy and strong financial performance.
- Enhanced marketing and community engagement.

- Address other issues that may arise at Hewlett Court and ensure an ongoing programme of maintenance and upkeep.

5. Manchester Hall

The Charity will:

- Continue to work with the new leaseholder to progress practical completion.
- Explore opportunities to refurbish the third floor to a high standard.
- Review storage options for museum artefacts, including potential use of atrium space.
- Ensure that health and safety, compliance, and accessibility issues are addressed.

6. Museum and Library Development

Under the leadership of the Museum Committee:

- Work will continue to catalogue, insure, and preserve artefacts.
- Plans will progress to re-establish a museum presence in Manchester.
- Volunteers will be recruited to support cataloguing and exhibition work.
- Opportunities for community engagement and education will be expanded.

7. Communications and Marketing

The ELMC will:

- Strengthen internal and external communications.
- Increase visibility across social media, website, and Provincial channels.
- Promote the impact of ELMC giving to both Masonic and public audiences.
- Support the Province in its community engagement and charitable messaging.

8. Governance and Compliance

The Board will:

- Continue to review governance structures and committee membership.
- Ensure compliance with Charity Commission guidance and legislation.
- Implement the new investment strategy starting with a 2026 tender process.
- Review risk management across all areas of the Charity.
- Review implications for GDPR across all areas of the Charity and update and communicate policies, including a focus on training for all stakeholders.

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, prior to releasing a sundry debtor of £95,574, were £1,095,156 in the year, compared with £1,092,086 in the previous year, an increase of £3,070 whereas its costs decreased from £1,305,703 to £1,253,727 resulting in an adjusted deficit of £158,571 in the year compared with a deficit of £213,617 in 2024. Other gains and losses relate to movement in investments. Listed investments show net gains of £334,045 compared with net gains of £295,445 in the previous year. Freehold land and buildings were revalued during the year resulting in a valuation increase of £1,020,094. The Charity’s total unrestricted net assets have therefore increased by £1,088,430 to £10.672 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, decreased by £26,007 to £1,000.

The legacies received during the year of £1,000 being:

T Thomas	£1,000
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The total return from investments during the year was:

	2025 £	2024 £
Investment income	107,701	106,416
Bank interest	4,452	10,261
Realised (losses) / gains on sale of investments	(11,564)	(125)
	<u>100,589</u>	<u>116,552</u>
Unrealised (losses) / gains on investments	334,045	295,445
	<u>434,634</u>	<u>411,997</u>

The value of the investment portfolio has increased by £319,331 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 decreased from £92,649 in the previous year to £79,806 and the depreciation charge increased from £23,337 to £23,463.

HEWLETT COURT

	2025	2024
	£	£
Receipts from Residents, Staff and shop	914,840	873,866
Legacies	-	15,444
Donations	4,167	7,794
	<u>919,007</u>	<u>897,104</u>
Less: Running costs	(839,201)	(804,455)
<u>Operating Profit/(Loss)</u>	<u>79,806</u>	<u>92,649</u>
Depreciation	(23,463)	(23,337)
Loss on disposal	-	(7,366)
Contribution ex ELMC	<u>56,343</u>	<u>61,946</u>

BALANCE SHEET

The total reserves of the Charity have increased by £1,077,876 to £10,693,993 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 2025

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 2025 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 2025, 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 2025

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 2025

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 2025

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 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOME:					
Donations	3	67,163	-	67,163	74,419
Legacies		1,000	-	1,000	27,007
Income from charitable activities					
Hewlett Court rental and miscellaneous income	4	914,840	-	914,840	873,866
Investment income	5	112,153	-	112,153	116,677
Other income		-	-	-	117
Gain in disposal of tangible fixed assets		(95,574)	-	(95,574)	-
Total income		<u>999,582</u>	<u>-</u>	<u>999,582</u>	<u>1,092,086</u>
EXPENDITURE:					
Costs of raising funds					
Costs of raising voluntary income	7	52,263	-	52,263	45,051
Investment management costs		25,172	-	25,172	22,878
Property expenses	7	45,940	-	45,940	47,268
		<u>123,375</u>	<u>-</u>	<u>123,375</u>	<u>115,197</u>
Expenditure on charitable activities					
Masonic grants	6	155,419	-	155,419	223,704
Non-Masonic grants	6	52,772	10,554	63,326	77,590
Grant administration	7	59,497	-	59,497	54,054
Hewlett Court rental expenditure	6	862,664	-	862,664	835,158
		<u>1,130,352</u>	<u>10,554</u>	<u>1,140,906</u>	<u>1,190,506</u>
Total expenditure		<u>1,253,727</u>	<u>10,554</u>	<u>1,264,281</u>	<u>1,305,703</u>
Net income		(254,145)	(10,554)	(264,699)	(213,617)
Transfers between funds		-	-	-	-
Other recognised gains and losses					
Gains/(Losses) on revaluation of investments	12	334,045	-	334,045	295,445
Gains/(Losses) on revaluation of fixed assets	11	1,020,094	-	1,020,094	-
Gains/(Losses) on disposal of investments	9	(11,564)	-	(11,564)	(125)
Net movement in funds		<u>1,088,430</u>	<u>(10,554)</u>	<u>1,077,876</u>	<u>81,703</u>
Reconciliation of funds					
Total funds brought forward at 1st January 2025		<u>9,584,018</u>	<u>32,099</u>	<u>9,616,117</u>	<u>9,534,414</u>
Total funds carried forward at 31st December 2025		<u>10,672,448</u>	<u>21,545</u>	<u>10,693,993</u>	<u>9,616,117</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 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Tangible assets	11	5,950,621	4,919,099
Investments	12	4,466,737	4,147,406
		<u>10,417,358</u>	<u>9,066,505</u>
CURRENT ASSETS			
Debtors	13	38,496	171,062
Bank and other deposits		349,424	515,059
		<u>387,920</u>	<u>686,121</u>
LIABILITIES			
Amounts falling due within one year	14	111,285	136,509
NET CURRENT ASSETS		<u>276,635</u>	<u>549,612</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		10,693,993	9,616,117
NET ASSETS		<u>10,693,993</u>	<u>9,616,117</u>
FUNDS			
Unrestricted:			
Free reserves		7,453,685	7,988,094
Revaluation reserve		3,218,763	1,595,924
		<u>10,672,448</u>	<u>9,584,018</u>
Restricted funds			
Endowed capital		21,545	32,099
	15	<u>10,693,993</u>	<u>9,616,117</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

Signed on behalf of the directors by

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

STATEMENT OF CASH FLOWSFor the year ended 31st December 2025

	Note	2025 £	2024 £
Operating Activities			
Net cash provided by/(used in) Operating Activities	A	<u>(238,229)</u>	<u>(178,827)</u>
Cash flows from investing activities			
Dividends, interest and rents from investments		112,153	116,677
Purchase of tangible fixed assets		(42,709)	(75,227)
Proceeds from the sale of investments		963,503	236,783
Purchase of investments		(960,353)	(205,514)
Net cash provided by/(used in) Investing Activities		<u>72,594</u>	<u>72,719</u>
Change in cash and cash equivalents in the reporting period		(165,635)	(106,108)
Cash and cash equivalents at 1st January 2025		515,059	621,167
Cash and cash equivalents at 31st December 2025	18	<u><u>349,424</u></u>	<u><u>515,059</u></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	1,077,876	81,703
Adjustments for:		
Depreciation charges	31,281	31,155
Dividends, interest and rents from investments	(112,153)	(116,677)
(Gains)/losses in investments (excluding within cash balances)	(1,342,575)	(295,320)
(Gains)/losses on sale of tangible fixed assets	-	7,366
Decrease/(increase) in debtors	132,566	27,694
Increase/(decrease) in creditors	(25,224)	85,252
Net cash provided by/(used in) Operating Activities	<u><u>(238,229)</u></u>	<u><u>(178,827)</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 2025

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 2025

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 2025

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 2025

	2025	2024
	£	£
3 DONATIONS		
<u>Unrestricted Donations</u>		
Donations from Masons, their Lodges and Chapters and Events	53,452	56,987
Gift Aid tax reclaimed	9,544	9,638
Donations to Hewlett Court	4,167	7,794
	<u>67,163</u>	<u>74,419</u>
Restricted donations	<u>-</u>	<u>-</u>
4 INCOME FROM CHARITABLE ACTIVITIES		
	£	£
<u>Hewlett Court rental and miscellaneous income</u>		
Income from residents	908,015	867,520
Sundry income	6,825	6,346
	<u>914,840</u>	<u>873,866</u>
5 INVESTMENT INCOME		
	£	£
Income from investments	107,701	106,416
Bank and Deposit interest	4,452	10,261
	<u>112,153</u>	<u>116,677</u>
Of the £112,153 received in 2025 (2024: £116,677) £Nil was restricted funds (2024: £Nil) and £112,153 (2024: £116,677) unrestricted funds.		
6 DIRECT CHARITABLE EXPENDITURE		
<u>Masonic grants to individuals</u>	£	£
Other grants including Christmas and birthday gifts	66,218	85,498
Holidays paid for beneficiaries	35,523	32,808
Comforts fund	3,678	5,398
<u>Masonic grants to organisations</u>		
Other grants	50,000	100,000
	<u>155,419</u>	<u>223,704</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 2025

	2025 £	2024 £
6 DIRECT CHARITABLE EXPENDITURE (Continued)		
Non-Masonic grants	52,772	77,590
Restricted Non-Masonic grants	10,554	-
Hewlett Court rental expenditure		
Salaries, wages and related costs	469,881	447,036
Food and kitchen consumables	100,855	101,154
Repairs and renewals	79,574	83,589
Other property costs including heat, light, rates, water and insurance	128,077	106,432
Depreciation of tangible fixed assets	23,463	23,337
Loss on disposal of tangible fixed assets	-	7,366
Other expenses	60,814	66,244
	862,664	835,158

7 MANAGEMENT AND ADMINISTRATION OF THE CHARITY

	Grant administration	Cost of raising voluntary income	Property expenses	Total costs
2025	£	£	£	£
Salaries, wages and related costs	15,500	6,500	-	22,000
Insurance	-	-	5,324	5,324
Rent, rates and water rates	-	-	8,639	8,639
Other expenses	2,085	3,853	24,159	30,097
Depreciation	-	-	7,818	7,818
Governance costs (see note 8)	25,872	25,871	-	51,743
Support costs (see note 8)	16,040	16,039	-	32,079
	59,497	52,263	45,940	157,700
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

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTSfor the year ended 31st December 2025**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 £	
2025				
Salaries, wages and related costs	22,992	22,992	45,984	Estimate of time
Auditors remuneration	-	14,540	14,540	Governance
Auditors remuneration - other services	-	4,410	4,410	Governance
General office	9,087	9,086	18,173	Estimate of time
Committee expenses	-	-	-	Governance
Bank charges	-	715	715	Governance
	<u>32,079</u>	<u>51,743</u>	<u>83,822</u>	
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>	

9 PROFIT ON DISPOSAL OF INVESTMENTS

	2025 £	2024 £
Proceeds	963,503	236,783
Less: Cost	<u>801,882</u>	<u>245,711</u>
Gains (losses) over historical cost	161,621	(8,928)
Less: Revaluation gains (losses) realised	<u>173,185</u>	<u>(8,803)</u>
Profits (Losses) over book value	<u>(11,564)</u>	<u>(125)</u>

10 NET INCOME / (DEFICIT) FOR THE YEAR

	£	£
Net Income/(Deficit) for the year is stated after charging:		
Depreciation of tangible fixed assets	31,281	31,155
Loss on disposal of tangible fixed assets	-	7,366
Auditors remuneration	14,540	13,120
Auditors remuneration - non-audit services	<u>4,410</u>	<u>4,280</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 2025**11 TANGIBLE FIXED ASSETS**

	Freehold Land and Buildings £	Leasehold Improvements £	Furniture, Plant and Equipment £	Total £
Cost or valuation				
As at 1st January 2025	3,694,294	1,141,260	387,940	5,223,494
Additions	35,612	-	7,097	42,709
Disposals	-	-	-	-
Revaluation	1,020,094	-	-	1,020,094
As at 31st December 2025	<u>4,750,000</u>	<u>1,141,260</u>	<u>395,037</u>	<u>6,286,297</u>
Depreciation				
As at 1st January 2025	-	46,783	257,612	304,395
Charge for the year	-	7,818	23,463	31,281
Eliminated on disposal	-	-	-	-
As at 31st December 2025	<u>-</u>	<u>54,601</u>	<u>281,075</u>	<u>335,676</u>
Net Book Value				
As at 31st December 2025	<u>4,750,000</u>	<u>1,086,659</u>	<u>113,962</u>	<u>5,950,621</u>
As at 31st December 2024	<u>3,694,294</u>	<u>1,094,477</u>	<u>130,328</u>	<u>4,919,099</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 2025 amounted to £Nil (2024 £Nil).

Freehold land and buildings were valued in March 2026 to be £4,750,000 by an independent valuer, Allcott Associates LLP.

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

	2025 £	2024 £
Cost	<u>2,357,223</u>	<u>2,321,611</u>

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTSfor the year ended 31st December 2025**12 INVESTMENTS**

<u>CHARITY</u>	Freehold Land £	Listed Securities £	Total £
Cost or valuation			
As at 1st January 2025	10,000	4,137,406	4,147,406
Investments purchased in year	-	960,353	960,353
Investments sold in year	-	(975,067)	(975,067)
Increase/(decrease) in market value	-	334,045	334,045
As at 31st December 2025	<u>10,000</u>	<u>4,456,737</u>	<u>4,466,737</u>
Historical cost as at 31st December 2025	<u>10,000</u>	<u>3,630,750</u>	<u>3,640,750</u>

13 DEBTORS Amounts falling due within one year

	2025 £	2024 £
Sundry debtors	18,827	110,133
Prepayments and accrued income	19,669	60,929
	<u>38,496</u>	<u>171,062</u>

14 CREDITORS: Amounts falling due within one year

	2025 £	2024 £
Other taxes and social security costs	8,210	6,331
Sundry creditors	65,810	88,109
Accruals and deferred income	37,265	42,069
	<u>111,285</u>	<u>136,509</u>

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTSfor the year ended 31st December 2025**15 ACCUMULATED FUNDS**

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

	Fund at 1st January 2025 £	Surplus / (Deficit) for the year £	Transfers between reserves £	Other recognised gains and losses £	Provision released on sale of investments £	Fund at 31st December 2025 £
Unrestricted						
General Reserve Charity	7,988,094	(254,145)	-	(11,564)	(268,700)	7,453,685
Revaluation Reserve	1,595,924	-	-	1,354,139	268,700	3,218,763
	9,584,018	(254,145)	-	1,342,575	-	10,672,448
Restricted						
General Reserve Charity	32,099	(10,554)	-	-	-	21,545
Total Funds	<u>9,616,117</u>	<u>(264,699)</u>	<u>-</u>	<u>1,342,575</u>	<u>-</u>	<u>10,693,993</u>

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

Analysis of movements in restricted fund

	Fund at 1st January 2025 £	Income £	Expenditure £	Transfers between reserves £	Other recognised gains and losses £	Provision released on sale of investments £	Fund at 31st December 2025 £
Disaster Relief Fund	<u>32,099</u>	<u>-</u>	<u>(10,554)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,545</u>

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	<u>21,545</u>	<u>32,099</u>
	<u>21,545</u>	<u>32,099</u>

17 OPERATING LEASE COMMITMENTS

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

	£	£
Within one year	3,422	3,297
Between one and five years	5,649	5,573
	<u>9,071</u>	<u>8,870</u>

18 ANALYSIS OF CHANGES IN CASH AND CASH EQUIVALENTS

	At 1st January 2025	Cash Flow	At 31st December 2025
Cash and cash equivalents			
Cash at bank and in hand	<u>515,059</u>	<u>(165,635)</u>	<u>349,424</u>

THE EAST LANCASHIRE MASONIC CHARITY (Company number: 79735)

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTSfor the year ended 31st December 2025**19 EMPLOYEES**

The average monthly head count for the Charity was 29 staff (2024: 30 staff) and the average number of full time equivalent employees (including casual and part time staff) during the year was as follows:-

	2025	2024
	Number	Number
Main charity	2	2
Hewlett Court	15	17
	<u>17</u>	<u>19</u>
Total remuneration during the year amounted to:	2025	2024
	£	£
Wages and salaries	481,778	451,646
Social Security Costs	33,244	30,209
Pension costs	22,843	25,956
	<u>537,865</u>	<u>507,811</u>
Allocation:		
Direct charitable expenditure -		
Hewlett Court	469,881	447,036
Grant administration	15,500	15,500
Cost of raising voluntary income	6,500	6,500
Governance and support (see note 8)	45,984	38,775
	<u>537,865</u>	<u>507,811</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 £43,054 (2024: £39,095) and pension contributions of £4,515 (2024: £4,212) 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 2025

MASONIC GRANTS TO ORGANISATIONS

EL Festival 2026	<u>£50,000</u>
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TOTAL MASONIC GRANTS TO ORGANISATIONS 2025	<u>£50,000</u>
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UNRESTRICTED NON-MASONIC GRANTS

Teddies for Loving Care	£650
To purchase teddies for distribution in local hospitals	
Teddies for Loving Care	£328
To purchase teddies for distribution in local hospitals	
Teddies for Loving Care	£487
To purchase teddies for distribution in local hospitals	
Teddies for Loving Care	
To purchase teddies for distribution in local hospitals	£1,462
The Colne Open Door Centre	
To purchase food	£2,000
20th Cherokees Scout group	£2,592
To cover the costs of replacing door, kitchen and caving wall	
Clitheroe Town Council	£1,406
To cover the costs of defibrillator unit	
Oldham Foodbank	£1,000
To cover the costs of equipment	
Salford Women's Refuge	£1,000
To purchase soft furnishings for refuge	
Teddies for Loving Care	£650
To purchase teddies for distribution in local hospitals	
Teddies for Loving Care	£1,950
To purchase teddies for distribution in local hospitals	
Teddies for Loving Care	£650
To purchase teddies for distribution in local hospitals	
Teddies for Loving Care	£650
To purchase teddies for distribution in local hospitals	
Crackerjacks Children's Trust	£999
To purchase specialist bed	
Salford Lads & Girls Club	£5,000
To purchase an interactive smart screen	

North Manchester District Scouts	£1,500
To cover the cost of international trip for one scout	
Teddies for Loving Care	£328
To purchase teddies for distribution in local hospitals	
Bury Sports Club	£2,022
To purchase match shirts, shorts & socks, training bibs and crash mats	
Showstoppers Synergy	£1,699
To purchase wireless microphone system with 8 headset microphones	
Queensbridge Primary School	£2,123
To purchase specialist outdoor equipment	
Middleton Popstars	£1,750
To purchase two packs of mic sets for the theatre	
The Mustard Tree	£2,500
To support the purchase of five laptops	
Teddies for Loving Care	£1,624
To purchase teddies for distribution in local hospitals	
Henshaw's Society for Blind People	£2,500
To cover the costs in providing a Children's Christmas Party	
Technique ABC	£2,000
To purchase of kit	
Cyclists Fighting Cancer	£3,000
To purchase six cycles	
Pendle Community College	£1,659
To purchase two guided hands	
Mahdlo	£3,307
To purchase equipment for intervention room and calming space	
7th Kings Scout Group	£536
To fund neckers/woggles/district badges/embroidery	
Children with Cystic Fibrosis Dream Holidays	<u>£5,400</u>
To fund holidays for three families within East Lancashire	
TOTAL UNRESTRICTED NON-MASONIC GRANTS 2025	<u>£52,772</u>

RESTRICTED NON-MASONIC GRANTS

Prestolee flooding

In January 2025, the ELMC made a £500 donation from the Province's ring-fenced Emergency Response Fund to support residents of Riverside Drive, Stoneclough, following a severe New Year's Day flood warning. Rising river levels came within one metre of inundating almost 40 homes, forcing residents to prepare for evacuation and highlighting the vulnerability of the area. A further £54 was contributed to purchase food for the volunteers.

£554

Heaton Park Hebrew Congregation

During 2025, the ELMC made a £5,000 emergency donation to Heaton Park Synagogue following the shocking and tragic events that deeply affected its congregation and the wider Jewish community. The Provincial Grand Lodge of East Lancashire expressed its heartfelt thoughts and prayers to the victims, their families, and all those impacted. The donation was made in recognition of the close relationship we share with our Jewish brethren and in appreciation of the synagogue's past support, including hosting our *Celebration of Judaism in Freemasonry* in 2021.

£5,000

Community Security Trust

A further £5,000 donation was made to the Community Security Trust (CST) to support its vital work in protecting Jewish communities and helping to prevent similar atrocities in the future. CST's role in safeguarding places of worship and community spaces remains essential, and our contribution reflects our commitment to supporting safety, resilience and community cohesion.

£5,000

TOTAL RESTRICTED NON-MASONIC GRANTS 2025

£10,554

TOTAL NON-MASONIC GRANTS 2025

£63,326

National Masonic Charities – Statistics 2025

Masonic Charitable Foundation approved grants to the value of £314,929:

Children, young people, and education	£34,439
Health, care, and wellbeing	£103,807
Daily living costs	£176,683

Non-Masonic Grants

Other Non-Masonic Grants - £388,434

£60,000	Bolton Lads and Girls Club / BLGC
£59,955	Carers Link Lancashire
£60,000	Home-Start HOST
£15,000	JSENSE
£59,185	Lancashire Mind
£59,910	Oasis Community Hub Oldham
£59,384	RCT
£15,000	Spectrum Gaming