

**Report of the Trustees and**  
**Financial Statements**  
**For The Year Ended 31st December 2025**  
**for**  
**The Provincial Grand Charity of**  
**Northamptonshire & Huntingdonshire**

L McShane  
Statutory Auditor  
2 College Street  
Higham Ferrers  
Rushden  
NN10 8DZ

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

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For The Year Ended 31st December 2025**

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**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Report of the Trustees  
For The Year Ended 31st December 2025**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2025. The trustees have adopted the provisions 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 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objects of the Charity are to apply both the capital and income to, or for the relief of:

- 1) Need amongst brother masons, or their widows, or other relatives or dependents;
- 2) To or for the benefit of Masonic Charities; and
- 3) To other charitable institution or societies, or other charitable purposes, as the Executive Committee shall from time to time direct.

The Charity has continued to achieve its objectives during the year.

**Significant activities**

During the year the Provincial Grand Master asked for the support of the lodges towards making a contribution towards the High Intensity Focus Ultrasound machine that Northampton General Hospital were trying to install, and their current funding was short. With the help from the lodges the province was able to exceed the Provincial Grand Masters expectations, and were able to donate £55,000 to help treat prostate cancer within the Northamptonshire area.

**Public benefit**

In carrying out these objectives, the Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission.

**FINANCIAL REVIEW**

**Financial position**

The grants received this year was £104,552. In addition to this there was an additional £30,118 of monies received for the Teddies for Loving Care, as well as £250 for Lifelites and £2,400 towards the Maggies Appeal and £49,556 for HIFU.

The investments have increased in value of £149,332 and last year they increased by £9,401 for the year.

The investment income has also increased to £19,002 compared with the £19,076 for the previous year, this represents a small reduction.

**Reserves policy**

In order for the Charity to secure the continuation of its core activities over the long term, it has adopted a reserve policy which allows for investment income to cover those long-term commitments. The policy also identifies and isolates restricted funds to enable the Charity to make best use of its unrestricted funds.

Grants to non-Masonic charities are funded from cash reserves generated as a result of reviewing the total asset base regularly, and not allowing investments to rise substantially above an agreed level.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Report of the Trustees  
For The Year Ended 31st December 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The Constitution provides for not less than five, and no more than twelve Trustees. If a person ceases to be a Trustee for any reason, a new Trustee is appointed to complete the requisite number by the Trustees. New Trustees, other than those positions specified below, are elected at the Annual General Meeting to hold office for three years. The Provincial Grand Master of the Province of Northamptonshire and Huntingdonshire for the time being is the Provincial Grand President of the Charity. Although not a Trustee, he has the power to appoint Trustees and the right to attend meetings of the Charity

The Trustees shall include:

- The Chairman of the Charity, who shall be the Deputy Provincial Grand Master of the Province of Northamptonshire and Huntingdonshire for the time being;
- The Vice-Chairman of the Charity, who shall be the Assistant Provincial Grand Master of the Province of Northamptonshire and Huntingdonshire for the time being, (or if more than one, the Senior Assistant Provincial Grand Master);
- The Secretary of the Charity shall be appointed by the Provincial Grand President from time to time and shall by appointment become a member of the Executive Committee;
- The Provincial Grand Almoner for the Province of Northamptonshire and Huntingdonshire for the time being;
- The Treasurer of the Charity, who shall be appointed by the Provincial Grand Master of Northamptonshire and Huntingdonshire;
- The Provincial Grand Charity Steward for the Province of Northamptonshire and Huntingdonshire for the time being; and
- All Assistant Provincial Grand Masters of the Province of Northamptonshire and Huntingdonshire for the time being.

**Induction and training of new trustees**

All new Trustees go through an induction process where their duties and rights are fully explained to them.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1028243

**Principal address**

Freemason's Hall  
Sheaf Close  
Lodge Farm  
Northampton  
Northamptonshire  
NN5 7UL

**Trustees**

W. Bro R T Smith (appointed 15<sup>th</sup> March 2025)  
W. Bro P A Sparks  
W. Bro K R Williams  
W. Bro M Warren  
W. Bro T J Almond  
W Bro D Gilbert  
W. Bro K G Foreman  
W. Bro G L Warman  
W. Bro F E Margot  
W. Bro J W Brice

**Auditors**

L McShane  
Statutory Auditor  
2 College Street  
Higham Ferrers  
Rushden NN10 8DZ

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Report of the Trustees  
For The Year Ended 31st December 2025**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

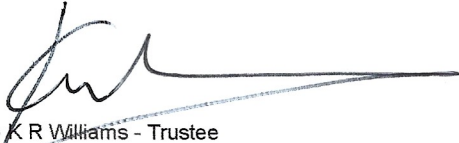
Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 14th March 2026 and signed on its behalf by:



W. Bro. K R Williams - Trustee

**Report of the Independent Auditors to the Trustees of  
The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Opinion**

We have audited the financial statements of The Provincial Grand Charity of Northamptonshire & Huntingdonshire (the 'charity') for the year ended 31st December 2025 which comprise the Statement of Financial Activities, the Balance Sheet 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 trustees' 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 charity'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 trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 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.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements;  
or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Trustees of  
The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

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 applicable to the charity as well as the sectors in which it operates. We determined that the following laws and regulations were most significant: the Companies Act 2006, UK taxation laws, UK GAAP and Charities Act 2006.

We obtained an understanding of how the charity is complying with those legal and regulatory frameworks by making inquiries of management.

We have selected a performance materiality applicable to the audit of £24,800. A substantive approach to the testing of transactions and year end balances has been adopted because of the involvement of only a very small number of people in authorizing transactions and recording them which is common in charities of this size. The substantive approach, together with initial and final analytical reviews which highlight significant areas for further audit investigation, is believed to give the highest level of probability of detecting material irregularities, including fraud.

Prior to commencement of the audit, staff were briefed on the risk assessment of the susceptibility the charity's financial statements have to material misstatement, including how fraud could occur.

At the completion stage of the audit the results of audit tests were re-examined to ensure that they were consistent with our knowledge of the client and did not warrant further investigation of transactions and balances.

We have assessed the susceptibility of the financial statements of the charity to material misstatement, including how fraud might occur. Audit procedures performed for the charity's accounts included

- identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
- understanding how those charged with governance considered and addressed the potential for the override of controls or other inappropriate influence over the financial reporting process;
- challenging assumptions and judgements made by the management in its significant accounting estimates;
- identifying and testing journal entries, in particular any journal entries posted with unusual account combinations; and
- assessing the extent of the compliance with the relevant laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



L McShane  
Statutory Auditor  
2 College Street  
Higham Ferrers  
Rushden NN10 8DZ

14th March 2026

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Statement of Financial Activities  
For The Year Ended 31st December 2025**

|                                      | Notes | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | <b>2025<br/>Total<br/>funds<br/>£</b> | 2024<br>Total<br>funds<br>£ |
|--------------------------------------|-------|---------------------------|--------------------------|---------------------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>    |       |                           |                          |                                       |                             |
| Donations and legacies               | 2     | <b>108,537</b>            | <b>89,266</b>            | <b>197,803</b>                        | 119,014                     |
| Investment income                    | 3     | <u>19,002</u>             | -                        | <u>19,002</u>                         | <u>19,076</u>               |
| <b>Total</b>                         |       | <u><b>127,539</b></u>     | <u><b>89,266</b></u>     | <u><b>216,805</b></u>                 | <u><b>138,090</b></u>       |
| <b>EXPENDITURE ON</b>                |       |                           |                          |                                       |                             |
| Raising funds                        |       | 1,139                     | -                        | 1,139                                 | 1,827                       |
| <b>Charitable activities</b>         |       |                           |                          |                                       |                             |
| Petitioners/Emergency grants         |       | 21,649                    | -                        | 21,649                                | 23,870                      |
| Other Masonic grants                 |       | -                         | 8,000                    | 8,000                                 | 56,000                      |
| Non Masonic grants                   |       | 78,022                    | -                        | 78,022                                | 67,674                      |
| Purchases re T.L.C.                  |       | -                         | 22,118                   | 22,118                                | 20,655                      |
| High intensity focus ultrasound      |       | -                         | 55,000                   | 55,000                                | -                           |
| Other                                |       | <u>325</u>                | -                        | <u>325</u>                            | -                           |
| <b>Total</b>                         |       | <u><b>101,135</b></u>     | <u><b>85,118</b></u>     | <u><b>186,253</b></u>                 | <u><b>170,026</b></u>       |
| <b>NET INCOME/(EXPENDITURE)</b>      |       |                           |                          |                                       |                             |
| Transfers between funds              | 10    | 26,404                    | 4,148                    | 30,552                                | (31,936)                    |
| Other recognised gains/(losses)      |       | (5,444)                   | 5,444                    | -                                     | -                           |
| Gains on revaluation of fixed assets |       | <u>149,332</u>            | -                        | <u>149,332</u>                        | <u>9,401</u>                |
| <b>Net movement in funds</b>         |       | <b>170,292</b>            | <b>9,592</b>             | <b>179,884</b>                        | <b>(22,535)</b>             |
| <b>RECONCILIATION OF FUNDS</b>       |       |                           |                          |                                       |                             |
| Total funds brought forward          |       | <u>862,801</u>            | <u>21,100</u>            | <u>883,901</u>                        | <u>906,436</u>              |
| <b>TOTAL FUNDS CARRIED FORWARD</b>   |       | <u><b>1,033,093</b></u>   | <u><b>30,692</b></u>     | <u><b>1,063,785</b></u>               | <u><b>883,901</b></u>       |

The notes form part of these financial statements

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Balance Sheet  
31st December 2025**

|  | Notes | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | 2025<br>Total<br>funds<br>£ | 2024<br>Total<br>funds<br>£ |
|--|-------|---------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>FIXED ASSETS</b>                          |       |                           |                          |                             |                             |
| Investments                                  | 7     | 941,045                   | -                        | 941,045                     | 791,712                     |
| <b>CURRENT ASSETS</b>                        |       |                           |                          |                             |                             |
| Debtors                                      | 8     | -                         | -                        | -                           | 2,493                       |
| Cash at bank                                 |       | <u>96,318</u>             | <u>30,692</u>            | <u>127,010</u>              | <u>92,256</u>               |
|  |       | 96,318                    | 30,692                   | 127,010                     | 94,749                      |
| <b>CREDITORS</b>                             |       |                           |                          |                             |                             |
| Amounts falling due within one year          | 9     | (4,270)                   | -                        | (4,270)                     | (2,560)                     |
| <b>NET CURRENT ASSETS</b>                    |       | <u>92,048</u>             | <u>30,692</u>            | <u>122,740</u>              | <u>92,189</u>               |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>1,033,093</u>          | <u>30,692</u>            | <u>1,063,785</u>            | 883,901                     |
| <b>NET ASSETS</b>                            |       | <u>1,033,093</u>          | <u>30,692</u>            | <u>1,063,785</u>            | <u>883,901</u>              |
| <b>FUNDS</b>                                 | 10    |                           |                          |                             |                             |
| Unrestricted funds                           |       |                           |                          | 1,033,093                   | 862,801                     |
| Restricted funds                             |       |                           |                          | <u>30,692</u>               | <u>21,100</u>               |
| <b>TOTAL FUNDS</b>                           |       |                           |                          | <u>1,063,785</u>            | <u>883,901</u>              |

The financial statements were approved by the Board of Trustees and authorised for issue on 14th March 2026 and were signed on its behalf by:

  
K R Williams - Trustee

The notes form part of these financial statements

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Notes to the Financial Statements  
For The Year Ended 31st December 2025**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Fixed asset investments**

Investments are initially recognised at their transaction value and subsequently measured at their market value at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

**Gains and losses**

All gains and losses are taken to the statements of financial activities as they arise. realised gains and losses on investments are calculated as the difference between sales proceeds and opening market value or purchase date if later. Unrealised gains and losses are calculated as the difference between the market value at the year end and opening market value or purchase date if later. Realised and unrealised gains are separated in the statement of financial activities.

**2. DONATIONS AND LEGACIES**

|                  | <b>2025</b>           | <b>2024</b>    |
|------------------|-----------------------|----------------|
|                  | <b>£</b>              | <b>£</b>       |
| Donations        | <b>194,144</b>        | 115,153        |
| PGM's Bonus ball | <b><u>3,659</u></b>   | <u>3,861</u>   |
|                  | <b><u>197,803</u></b> | <u>119,014</u> |

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Notes to the Financial Statements - continued  
For The Year Ended 31st December 2025**

|                                 |  |                |                |
|---------------------------------|--|----------------|----------------|
| <b>3. INVESTMENT INCOME</b>     |  | <b>2025</b>    | 2024           |
|                                 |  | £              | £              |
| Dividends received              |  | <u>19,002</u>  | <u>19,076</u>  |
| <br>                            |  |                |                |
| <b>4. GRANTS PAYABLE</b>        |  | <b>2025</b>    | 2024           |
|                                 |  | £              | £              |
| Petitioners/Emergency grants    |  | 21,649         | 23,870         |
| Other Masonic grants            |  | 8,000          | 56,000         |
| Non Masonic grants              |  | 78,022         | 67,674         |
| High Intensity Focus Ultrasound |  | <u>55,000</u>  | -              |
|                                 |  | <u>162,671</u> | <u>147,544</u> |

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2025 nor for the year ended 31st December 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st December 2025 nor for the year ended 31st December 2024.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|  | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|--|---------------------------|--------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>      |                           |                          |                     |
| Donations and legacies                 | 81,982                    | 37,032                   | 119,014             |
| Investment income                      | <u>19,076</u>             | -                        | <u>19,076</u>       |
| <b>Total</b>                           | <u>101,058</u>            | <u>37,032</u>            | <u>138,090</u>      |
| <br>                                   |                           |                          |                     |
| <b>EXPENDITURE ON</b>                  |                           |                          |                     |
| Raising funds                          | 1,827                     | -                        | 1,827               |
| <b>Charitable activities</b>           |                           |                          |                     |
| Petitioners/Emergency grants           | 23,870                    | -                        | 23,870              |
| Other Masonic grants                   | 56,000                    | -                        | 56,000              |
| Non Masonic grants                     | 67,674                    | -                        | 67,674              |
| Purchases re T.L.C.                    | -                         | <u>20,655</u>            | <u>20,655</u>       |
| <b>Total</b>                           | <u>149,371</u>            | <u>20,655</u>            | <u>170,026</u>      |
| <br>                                   |                           |                          |                     |
| <b>NET INCOME/(EXPENDITURE)</b>        | (48,313)                  | 16,377                   | (31,936)            |
| <b>Other recognised gains/(losses)</b> |                           |                          |                     |
| Gains on revaluation of fixed assets   | <u>9,401</u>              | -                        | <u>9,401</u>        |
| <b>Net movement in funds</b>           | (38,912)                  | 16,377                   | (22,535)            |
| <br>                                   |                           |                          |                     |
| <b>RECONCILIATION OF FUNDS</b>         |                           |                          |                     |
| Total funds brought forward            | <u>901,713</u>            | <u>4,723</u>             | <u>906,436</u>      |
| <br>                                   |                           |                          |                     |
| <b>TOTAL FUNDS CARRIED FORWARD</b>     | <u>862,801</u>            | <u>21,100</u>            | <u>883,901</u>      |

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Notes to the Financial Statements - continued  
For The Year Ended 31st December 2025**

**7. FIXED ASSET INVESTMENTS**

|                       | Listed<br>investments<br>£ |
|-----------------------|----------------------------|
| <b>MARKET VALUE</b>   |                            |
| At 1st January 2025   | 791,712                    |
| Revaluations          | <u>149,333</u>             |
| At 31st December 2025 | <u>941,045</u>             |
| <b>NET BOOK VALUE</b> |                            |
| At 31st December 2025 | <u>941,045</u>             |
| At 31st December 2024 | <u>791,712</u>             |

There were no investment assets outside the UK.

The investments have been valued on the current market value basis in line with the relevant requirement for charity reporting.

The historical cost of these investments is £279,155 (2024 - £279,155).

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|               | 2025<br>£ | 2024<br>£    |
|---------------|-----------|--------------|
| Other debtors | <u>-</u>  | <u>2,493</u> |

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                | 2025<br>£    | 2024<br>£    |
|--------------------------------|--------------|--------------|
| Monies due to Devonshire Court | <u>4,270</u> | <u>2,560</u> |

**10. MOVEMENT IN FUNDS**

|                                      | At 1.1.25<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.12.25<br>£ |
|--------------------------------------|----------------|----------------------------------|------------------------------------|---------------------|
| <b>Unrestricted funds</b>            |                |                                  |                                    |                     |
| General fund                         | 862,801        | 175,736                          | (5,444)                            | 1,033,093           |
| <b>Restricted funds</b>              |                |                                  |                                    |                     |
| TLC                                  | 12,370         | 11,007                           | -                                  | 23,377              |
| Lifelites                            | 2,330          | 250                              | -                                  | 2,580               |
| NGH                                  | 400            | -                                | -                                  | 400                 |
| The 3 Pillars - Feeding The Homeless | -              | 2,150                            | -                                  | 2,150               |
| Maggies Appeal                       | 6,000          | (5,600)                          | -                                  | 400                 |
| Palmer Court                         | -              | 935                              | -                                  | 935                 |
| Northampton Young Carers             | -              | 850                              | -                                  | 850                 |
| High intensity focus ultrasound      | -              | (5,444)                          | 5,444                              | -                   |
|                                      | <u>21,100</u>  | <u>4,148</u>                     | <u>5,444</u>                       | <u>30,692</u>       |
| <b>TOTAL FUNDS</b>                   | <u>883,901</u> | <u>179,884</u>                   | <u>-</u>                           | <u>1,063,785</u>    |

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Notes to the Financial Statements - continued  
For The Year Ended 31st December 2025**

**10. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

|                                      | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | Movement<br>in funds<br>£ |
|--------------------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| <b>Unrestricted funds</b>            |                            |                            |                          |                           |
| General fund                         | 127,539                    | (101,135)                  | 149,332                  | 175,736                   |
| <b>Restricted funds</b>              |                            |                            |                          |                           |
| TLC                                  | 33,125                     | (22,118)                   | -                        | 11,007                    |
| Lifelites                            | 250                        | -                          | -                        | 250                       |
| The 3 Pillars - Feeding The Homeless | 2,150                      | -                          | -                        | 2,150                     |
| Maggies Appeal                       | 2,400                      | (8,000)                    | -                        | (5,600)                   |
| Palmer Court                         | 935                        | -                          | -                        | 935                       |
| Northampton Young Carers             | 850                        | -                          | -                        | 850                       |
| High intensity focus ultrasound      | 49,556                     | (55,000)                   | -                        | (5,444)                   |
|                                      | <u>89,266</u>              | <u>(85,118)</u>            | <u>-</u>                 | <u>4,148</u>              |
| <b>TOTAL FUNDS</b>                   | <u>216,805</u>             | <u>(186,253)</u>           | <u>149,332</u>           | <u>179,884</u>            |

**Comparatives for movement in funds**

|                           | At 1.1.24<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.12.24<br>£ |
|---------------------------|----------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                |                                  |                     |
| General fund              | 901,713        | (38,912)                         | 862,801             |
| <b>Restricted funds</b>   |                |                                  |                     |
| TLC                       | 3,573          | 8,797                            | 12,370              |
| Lifelites                 | 750            | 1,580                            | 2,330               |
| NGH                       | 400            | -                                | 400                 |
| Maggies Appeal            | -              | 6,000                            | 6,000               |
|                           | <u>4,723</u>   | <u>16,377</u>                    | <u>21,100</u>       |
| <b>TOTAL FUNDS</b>        | <u>906,436</u> | <u>(22,535)</u>                  | <u>883,901</u>      |

Comparative net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                          |                           |
| General fund              | 101,058                    | (149,371)                  | 9,401                    | (38,912)                  |
| <b>Restricted funds</b>   |                            |                            |                          |                           |
| TLC                       | 29,452                     | (20,655)                   | -                        | 8,797                     |
| Lifelites                 | 1,580                      | -                          | -                        | 1,580                     |
| Maggies Appeal            | 6,000                      | -                          | -                        | 6,000                     |
|                           | <u>37,032</u>              | <u>(20,655)</u>            | <u>-</u>                 | <u>16,377</u>             |
| <b>TOTAL FUNDS</b>        | <u>138,090</u>             | <u>(170,026)</u>           | <u>9,401</u>             | <u>(22,535)</u>           |

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Notes to the Financial Statements - continued  
For The Year Ended 31st December 2025**

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

|                                      | At 1.1.24<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.12.25<br>£ |
|--------------------------------------|----------------|----------------------------------|------------------------------------|---------------------|
| <b>Unrestricted funds</b>            |                |                                  |                                    |                     |
| General fund                         | 901,713        | 136,824                          | (5,444)                            | 1,033,093           |
| <b>Restricted funds</b>              |                |                                  |                                    |                     |
| TLC                                  | 3,573          | 19,804                           | -                                  | 23,377              |
| Lifelites                            | 750            | 1,830                            | -                                  | 2,580               |
| NGH                                  | 400            | -                                | -                                  | 400                 |
| The 3 Pillars - Feeding The Homeless | -              | 2,150                            | -                                  | 2,150               |
| Maggies Appeal                       | -              | 400                              | -                                  | 400                 |
| Palmer Court                         | -              | 935                              | -                                  | 935                 |
| Northampton Young Carers             | -              | 850                              | -                                  | 850                 |
| High intensity focus ultrasound      | -              | (5,444)                          | 5,444                              | -                   |
|                                      | <u>4,723</u>   | <u>20,525</u>                    | <u>5,444</u>                       | <u>30,692</u>       |
| <b>TOTAL FUNDS</b>                   | <u>906,436</u> | <u>157,349</u>                   | <u>-</u>                           | <u>1,063,769</u>    |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                                      | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | Movement<br>in funds<br>£ |
|--------------------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| <b>Unrestricted funds</b>            |                            |                            |                          |                           |
| General fund                         | 228,597                    | (250,506)                  | 158,733                  | 136,824                   |
| <b>Restricted funds</b>              |                            |                            |                          |                           |
| TLC                                  | 62,577                     | (42,773)                   | -                        | 19,804                    |
| Lifelites                            | 1,830                      | -                          | -                        | 1,830                     |
| The 3 Pillars - Feeding The Homeless | 2,150                      | -                          | -                        | 2,150                     |
| Maggies Appeal                       | 8,400                      | (8,000)                    | -                        | 400                       |
| Palmer Court                         | 935                        | -                          | -                        | 935                       |
| Northampton Young Carers             | 850                        | -                          | -                        | 850                       |
| High intensity focus ultrasound      | 49,556                     | (55,000)                   | -                        | (5,444)                   |
|                                      | <u>126,298</u>             | <u>(105,773)</u>           | <u>-</u>                 | <u>20,525</u>             |
| <b>TOTAL FUNDS</b>                   | <u>354,895</u>             | <u>(356,279)</u>           | <u>158,733</u>           | <u>157,349</u>            |

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st December 2025.

**The Provincial Grand Charity of  
Northamptonshire & Huntingdonshire**

**Detailed Statement of Financial Activities  
For The Year Ended 31st December 2025**

|   | 2025<br>£            | 2024<br>£              |
|---|----------------------|------------------------|
| <b>INCOME AND ENDOWMENTS</b>              |                      |                        |
| <b>Donations and legacies</b>             |                      |                        |
| Donations                                 | 194,144              | 115,153                |
| PGM's Bonus ball                          | <u>3,659</u>         | <u>3,861</u>           |
|   | 197,803              | 119,014                |
| <b>Investment income</b>                  |                      |                        |
| Dividends received                        | <u>19,002</u>        | <u>19,076</u>          |
| <b>Total incoming resources</b>           | <b>216,805</b>       | <b>138,090</b>         |
| <b>EXPENDITURE</b>                        |                      |                        |
| <b>Raising donations and legacies</b>     |                      |                        |
| PGM's Bonus Ball costs and prize payments | 1,139                | 1,248                  |
| <b>Charitable activities</b>              |                      |                        |
| Purchases re T.L.C.                       | 22,118               | 20,655                 |
| Grants to institutions                    | <u>162,671</u>       | <u>147,544</u>         |
|   | 184,789              | 168,199                |
| <b>Support costs</b>                      |                      |                        |
| <b>Management</b>                         |                      |                        |
| Meeting expenses                          | <u>325</u>           | <u>579</u>             |
| Total resources expended                  | <u>186,253</u>       | <u>170,026</u>         |
| <b>Net income/(expenditure)</b>           | <b><u>30,552</u></b> | <b><u>(31,936)</u></b> |

This page does not form part of the statutory financial statements