LONDON FREEMASONS' CHARITY

Financial Statements

Year Ended 30 September 2025

Charity registration number: 1081205

LONDON FREEMASONS' CHARITY

Financial Statements

Year Ended 30 September 2025

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LONDON FREEMASONS' CHARITY

Charity Reference and Administrative Details

Year Ended 30 September 2025

Charity registration number	1081205
Trustees	Stratton Richey Roderic Drynan Glyn-Thomas Stuart John Sherriff Geoffrey James Waddoups Robert Whitelaw Carole Hunt
Chairman	Stratton Richey
Treasurer	Derek Lane
Principal office	60 Great Queen Street PO Box 29055 London WC2B 5AZ
Auditor	PKF Littlejohn LLP Statutory Auditor 30 Churchill Place Canary Wharf London E14 5RE
Bankers	Barclays Bank Plc Fleet Street Corporate Banking 83-117 Euston Road London NW1 2BB Metro Bank Plc No 1 Southampton Row London WC1B 5HA
Investment managers	CCLA Investment Management One Angel Lane London EC4R 3AB

LONDON FREEMASONS' CHARITY

Report of the Chairman of the Executive Committee

Year Ended 30 September 2025

I am so proud to be a Freemason, particularly in London. Look at what we have achieved with the Appeal for London's Ambulance. I have been running, or associated with, appeals in London for over 23 years now, and I am regularly humbled by the generosity of London Freemasons. Last year we opened a Relief Chest for the Royal British Legion. What an amazing result we had - £140,000 raised. This reflects what the membership considers important. The Royal British Legion Relief Chest will stay open for those Lodges and Chapters and individuals who wish to donate via our combined effort. It is simply called RBL.

Your charity, the London Freemasons' Charity (LFC), is still receiving lots of requests for funds from worthy charities in London. We aim to respond to their request within 10 days and, if they are successful with the request, transfer funds shortly thereafter. The full report for the charity can be accessed through Rosetta and in that report you can see the range of charities we have supported.

So, where does this leave us financially? Well, not in a bad position, but funds are down. We need to replace funds that we have used while the appeal has been running. Several Lodges and Chapters make regular donations to the LFC, and I thank them for that. I will however ask, politely, that Lodges and Chapters look at the funds allocated for charitable work and consider helping to top up our funds. Look at making a regular donation, perhaps as a percentage of funds raised. So, yes, I would like to see more funds coming in, but I would be equally happy with our members sponsoring requests from charities which benefit the people of London. The guidelines for application can be found on Rosetta.

The lottery, of which details are on Rosetta, has captured imagination of many. It is open to non-Masons, friends and family. If we all took just a small weekly ticket then your charity will be financially stable for years. 69% of each ticket is destined for the charity. As more and more people sign up, then the weekly prise money increases. Each month we are all entered into a larger lottery with a prize of £25,000 possible.

The QR code is below.

Alternatively use this link https://www.londonfreemasonslottery.co.uk/

Stratton Richey

Chairman of London Freemasons' Charity,

the charity of London Freemasons

LONDON FREEMASONS' CHARITY

Report of the Executive Committee

Year Ended 30 September 2025

The Executive Committee present their report and the audited financial statements of the charity for the year ended 30 September 2025. The Executive Committee have adopted the provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities" ("SORP") in preparing the annual report and financial statements of the charity. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the SORP as applicable from 1 January 2019.

Trustees of the charity

The Trustees of the charity are its Executive Committee for the purposes of charity law. The trustees who have served during the year and since the year end were as follows:

Quentin Charles Triscott Humberstone (resigned 3 March 2026)
Stratton Richey
James Michael Walker (resigned 30 September 2025)
Roderic Drynan Glyn-Thomas
Stuart John Sherriff
Geoffrey James Waddoups
Robert Whitelaw
Carole Hunt (appointed 5 March 2025)

Structure, Governance and Management:

Constitution

The London Freemasons' Charity (LFC) (previously Metropolitan Masonic Charity) is an unincorporated association, constituted by its Trust Deed dated 22 March 2000. It is a charity registered in England and Wales, registered charity number 1081205.

Appointment of the Executive Committee

The management of the LFC is the responsibility of the Executive Committee, who comprise the Trustees of the Charity. The Executive Committee are elected at the Annual General Meeting and hold office from the conclusion of that meeting, under the terms of the Trust Deed.

Related Parties

The Metropolitan Grand Lodge of London ('MetGL), from time to time selects charities where its support will produce significant results. MetGL requests London Lodges, Chapters and individuals to make charitable donations to LFC for onward transmission to these selected charities.

Risk Management

The Committee has continued to examine the major strategic, business and operational risks which LFC faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

LONDON FREEMASONS' CHARITY

Report of the Executive Committee

Year Ended 30 September 2025

Objectives and activities

Policies and objectives
The furtherance and promotion of such exclusively charitable purposes as the Executive Committee may, in its absolute discretion, from time to time determine and in particular (but without restriction) the relief of need of poverty or distress or the advancement of education.

LFC exists to encourage charitable giving among London freemasons. In furtherance of this aim, LFC acts as a collection point for donations to designated charities from London Lodges, London Chapters and individuals in order to relieve the designated charity of this administrative task.

Public benefit statement

The Trustees have referred to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

Achievements and performance

MetGL, London Lodges and Chapters continue their generous support. Donations received and collections for unrestricted funds amounted to £161,179 (2024: £93,295). In addition, restricted funds of £483,124 (2024: £2,016,404) were received. Total expenditure incurred by the charity amounted to £944,455 (2024: £2,633,742 as restated) which included grants of £427,302 (2024: £413,487 as restated) in respect of unrestricted funds made to London charities, and £493,000 (2024: £2,200,000) granted from restricted funds to London Air Ambulance.

Financial review (including reserves policy)

LFC is maintaining unrestricted funds which now total £1,401,194 (2024: £1,705,937 as restated) to allow the Committee to exercise its discretion to support other charitable causes. The Committee seeks to increase unrestricted funds to allow promotion of charitable purposes as the Committee in its discretion may determine.

Plans for future periods

The Committee expects activity on the Unrestricted Fund for 25-26 to be similar to the previous year but 2025 saw the end of the London Air Ambulance Appeal and therefore restricted fund activity is likely to be much reduced.

Trustee's responsibilities

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom generally accepted accounting practice (UK GAAP)).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources of the charity for that period. In preparing these 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 judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- 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 that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charities (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.

On behalf of the Executive Committee



Stratton Richey, Trustee

Date: 26 July 2026

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF LONDON FREEMASONS' CHARITY

Opinion

We have audited the financial statements of London Freemasons' Charity (the 'charity') for the year ended 30 September 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 charity's affairs as at 30 September 2025, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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 Auditor's 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 other information comprises the information included in the Report of the Executive Committee, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Report of the Executive Committee. Our opinion on the financial statements does not cover the other information and 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.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of 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.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor 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 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 charity and the sector in which it operates to identify laws and regulations that could reasonably be expected to have a direct effect on the financial statements. We obtained our understanding in this regard through discussions with management, application of cumulative audit knowledge and experience of the sector.
- We determined the principal laws and regulations relevant to the charity in this regard to be those arising from Charities Act 2011 and Charities (Accounts and Reports) Regulations 2008.
- We designed our audit procedures to ensure the audit team considered whether there were any indications of non-compliance by the charity with those laws and regulations. These procedures included, but were not limited to enquiries of management.

- We also identified the risks of material misstatement of the financial statements due to fraud. We did not consider there to be any risks, in addition to the non-rebuttable presumption of a risk of fraud arising from management override of controls.
- As in all of our audits, we addressed the risk of fraud arising from management override of controls by performing audit procedures which included, but were not limited to: the testing of journals; reviewing accounting estimates for evidence of bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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. This description forms part of our auditor's report.

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 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 and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

PKF Littlejohn LLP

PKF Littlejohn LLP
Statutory Auditor

30 Churchill Place
Canary Wharf
London E14 5RE

29 July 2026

PKF Littlejohn LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006

LONDON FREEMASONS' CHARITY

Statement of Financial Activities

Year Ended 30 September 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total £	2024 *As restated* Total £
Income from:					
Donations and legacies		161,179	483,124	**644,303**	2,109,699
Investments	2	45,526	-	**45,526**	57,200
Other income		4,351	-	**4,351**	-
Total income		211,056	483,124	**694,180**	2,166,899
Expenditure on:					
Charitable activities	3	(448,995)	(493,000)	**(941,995)**	(2,628,471)
Other activities	4	(2,460)	-	**(2,460)**	(5,271)
Total expenditure		(451,455)	(493,000)	**(944,455)**	(2,633,742)
Net (losses)/gains on investments	8	(59,505)	-	**(59,505)**	162,797
Gain on disposal of investments		3,801	-	**3,801**	2,104
Net (expenditure)/income		(296,103)	(9,876)	**(305,979)**	(301,942)
Transfers between funds		(8,640)	8,640	**-**	-
Net movement in funds		(304,743)	(1,236)	**(305,979)**	(301,942)
Reconciliation of funds:					
Total funds brought forward	11	1,705,937	66,940	**1,772,877**	2,074,819
Total funds carried forward	11	1,401,194	65,704	**1,466,898**	1,772,877

All income and expenditure derives from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

The notes on pages 14 to 21 form part of these financial statements.

LONDON FREEMASONS' CHARITY

Balance Sheet

Year Ended 30 September 2025

	Note	2025 £	*As restated* 2024 £
Fixed assets			
Investments	8	**1,405,218**	1,693,344
		1,405,218	1,693,344
Current assets			
Debtors	9	**73,384**	107,340
Cash at bank and in hand		**10,698**	31,889
		84,082	139,229
Creditors: amounts falling due within one year	10	**(22,402)**	(59,696)
Net current assets		**61,680**	79,533
Total assets less current liabilities		**1,466,898**	1,772,877
Charity Funds			
Unrestricted funds	11	**1,401,194**	1,705,937
Restricted funds	11	**65,704**	66,940
Total charity funds	11	**1,466,898**	1,772,877

The financial statements were approved and authorised for issue by the Board on 26/7 2026.

Signed on behalf of the Board of Trustees

Stratton Richey, Trustee

The notes on pages 14 to 21 form part of these financial statements.

LONDON FREEMASONS' CHARITY

Statement of Cashflows

Year Ended 30 September 2025

	Note	2025 £	*As restated* 2024 £
Cash flow from operating activities:			
Net cash flow used in operating activities	(a)	**(299,139)**	(379,251)
Cash flow from investing activities			
Dividends and interest from investments		**45,526**	57,200
Cash received on disposal of investments		**230,000**	20,000
Net cash flow provided by investing activities		**275,526**	77,200
Change in cash and cash equivalents in the reporting period		**(23,613)**	(302,051)
Cash and cash equivalents in the beginning of the reporting period		**45,880**	347,931
Cash and cash equivalents at the end of the reporting period		**22,267**	45,880
Cash and cash equivalents consists of:			
Cash at bank and in hand		**10,698**	31,889
Cash held by investment manager		**11,569**	13,991
Cash and cash equivalents		**22,267**	45,880

(a)Reconciliation of net expenditure to net cash flows from operating activities

Net expenditure	**(305,979)**	(301,942)
Adjustments for:		
Dividends and interest from investments	**(45,526)**	(57,200)
Net losses/(gains) on investments	**59,505**	(162,797)
Gain on disposal of investments	**(3,801)**	(2,104)
Decrease in debtors	**33,956**	102,682
(Decrease)/increase in creditors	**(37,294)**	42,110
Net cash used in operating activities	**(299,139)**	(379,251)

The notes on pages 14 to 21 form part of these financial statements

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1 Summary of significant accounting policies

(a) General information and basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared 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), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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) applicable from 1 January 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The trustees do not consider there to be any areas of significant judgement or areas of uncertainty in the preparation of these financial statements

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income, after any performance conditions have been met, when the amount can be measured reliably and when it is probable that the income will be received.

Income from donations is recognised on receipt, unless there are conditions attached to the donation that require a level of performance before entitlement can be obtained. In this case income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

(c) Income recognition (continued)

Investment income is earned through holding assets for investment purposes such as shares. It includes dividends and interest. Dividend and other investment income is recognised as the charity's right to receive payment is established.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Grants payable to third parties are included in expenditure on charitable activities. Where unconditional grants are made, these amounts are recognised when a constructive obligation is created, typically when the recipient is notified that a grant will be made to them. Where grants are conditional on performance, then the grant is only recognised once any unfulfilled conditions are outside of the control of the charity.

Expenditure on charitable activities includes administration costs and governance costs. Governance costs are those costs relating to compliance with constitutional and statutory requirements, costs of secretarial services for meetings of the trustees.

Value added tax is not recoverable by the Charity and as such is included in the Statement of Financial Activities

(e) Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price.

The investment portfolio does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value of their purchase price if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(f) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(g) Going concern

The Trustees consider the charity to be a going concern for at least 12 months from the date at which the financial statements have been signed.

2 Income from investments

	2025 £	2024 £
Bank interest receivable	**4,035**	9,839
Dividend receivable	**41,491**	47,361
	45,526	57,200

3 Analysis of expenditure on charitable activities

	2025 Unrestricted £	2025 Restricted £	2025 Total £	As restated 2024 Total £
Non- Masonic Charities				
3 Pillars Project	10,000	-	10,000	-
Action for Kids Charitable Trust	3,000	-	3,000	-
Action Tutoring	5,000	-	5,000	-
Adult Literacy Trust	10,000	-	10,000	10,000
Attend	5,000	-	5,000	6,508
Bexley Mencap	10,000	-	10,000	-
CHAPS	4,355	-	4,355	4,470
Circle Community Ltd	10,000	-	10,000	-
CHAPS Testing	-	-	-	7,151
Community Action for Refugees and Asylum Seekers	9,928	-	9,928	-
Community Action On Dementia	-	-	-	4,000
Create (Arts) Ltd	10,000	-	10,000	-
Crosslight Advice	5,000	-	5,000	-
Gatherwell	6,000	-	6,000	-
Go Live Theatre Projects	5,500	-	5,500	-
Good Vibrations	-	-	-	6,000
Happy Days Childrens Charity	-	-	-	5,000
Interact Stroke Support	-	-	-	3,500
Islington & Stoke Newington Sea Cadets	10,000	-	10,000	-
Launch It Trust	10,000	-	10,000	10,000
Lennox Childrens Cancer	-	-	-	26,500
Let Me Know	10,000	-	10,000	10,000
Link Age Southwark	-	-	-	5,000
London Air Ambulance	-	493,000	493,000	2,200,000
London Search & Rescue	110,450	-	110,450	8,194
Masonic Almoners Fund – Grants	-	-	-	14,027
Match Funded Grants	-	-	-	164,225
Maths Master	-	-	-	3,500
Merton Mencap	-	-	-	5,000
Missing People Ltd	10,000	-	10,000	-
Music in Hospitals and Care	-	-	-	6,000
Ovacome	10,000	-	10,000	-
Ovalhouse Theatre Ltd	8,000	-	8,000	-
Park Lane Stables	-	-	-	10,000
Power 2 Connect	10,000	-	10,000	-
Prisoners' Advice Service	5,000	-	5,000	-
River Thames Boat Project	8,000	-	8,000	-
Royal National Lifeboat Institution	10,000	-	10,000	-
Sense	-	-	-	5,000
Skyway Charity	-	-	-	15,000
School Home Support	-	-	-	5,000
Shadow to Shine	5,000	-	5,000	-
St John Ambulance	-	-	-	10,000
St Marks Hospital Foundation	-	-	-	5,000
St Vincent's Family Project	5,000	-	5,000	-
Strongbones Children	-	-	-	2,500
Tall Ships Youth Trust	10,000	-	10,000	-
The Chicken Shed Theatre Trust	7,850	-	7,850	-
The Clink Charity	10,000	-	10,000	-

	2025 Unrestricted £	2025 Restricted £	2025 Total £	As restated 2024 Total £
The Food Chain (UK) Ltd	5,000	-	5,000	-
The Healthcare Workers	-	-	-	6,000
The Inspire Foundation	10,000	-	10,000	-
The Nucleo Project	7,560	-	7,560	-
The Sequel Trust	-	-	-	2,000
The Springboard Charity	-	-	-	10,000
The Ulysses Trust	-	-	-	25,000
Tools 4 Teens	4,210	-	4,210	-
Tower Hamlets Parents Centre	-	-	-	3,912
Wellbeing First Aid	21,658	-	21,658	-
Womens Trust	10,500	-	10,500	10,000
W4 Youth	5,000	-	5,000	5,000
Youth and Community Connexins	5,000	-	5,000	-
Other small grants	25,291	-	25,291	-
Total donations paid in the year	**427,302**	**493,000**	**920,302**	**2,613,487**
Other Charitable Activities				
Contribution towards the running costs of Metropolitan Grand Lodge	21,693	-	21,693	14,984
	448,995	**493,000**	**941,995**	**2,628,471**
Governance costs	2,460	-	**2,460**	5,271
	451,455	**493,000**	**944,455**	**2,633,742**

4 Governance costs

	2025 £	2024 £
Auditor's remuneration	**4,212**	3,972
Charity Costs - reception	**693**	939
Bank charges	**390**	360
Others	**(2,835)**	-
	2,460	5,271

5 Auditor's remuneration

The auditor's remuneration amounts to an audit fee of £4,212 (2024 - £3,972).

6 Trustees' and key management personnel remuneration and expenses

The Trustees consider themselves as comprising the key management personnel of the Charity, in charge of directing and controlling the Charity. The Trustees neither received nor waived any remuneration during the year (2024: £Nil).

7 Staff costs and employee benefits

Daily administration costs are borne by Metropolitan Grand Lodge of London. The management charges for the year amounted to £21,693 (2024: £14,984).

8 Fixed asset investments

	2025 £	2024 £
Market value at 1 October	**1,679,353**	1,534,452
Disposal	**(226,199)**	(17,896)
Net (loss)/gain on revaluation	**(59,505)**	162,797
	1,393,649	1,679,353
Portfolio cash held by investment manager	**11,569**	13,991
Market value at 30 September	**1,405,218**	1,693,344
Historical Cost	**1,255,905**	1,482,104

9 Debtors

	2025 £	2024 £
Grand Charity Relief Chest	**56,867**	66,958
Metropolitan Grand Lodge of London	**-**	24,616
Other Debtors	**16,517**	15,766
	73,384	107,340

10 Creditors: amounts falling due within one year

	2025 £	*As restated* 2024 £
Metropolitan Grand Lodge of London	**17,002**	-
Other Creditors	**5,400**	59,696
	22,402	59,696

11 Fund reconciliation

Unrestricted funds

	As restated Balance at 1 October 2024	Income	Expenditure	Transfers	Gains / (losses)	Balance at 30 September 2025
	£	£	£	£	£	£
Unrestricted	1,705,937	211,056	(451,455)	(8,640)	(55,704)	1,401,194
	1,705,937	211,056	(451,455)	(8,640)	(55,704)	1,401,194

	Balance at 1 October 2023	Income	*As restated* Expenditure	Transfers	Gains / (losses)	*As restated* Balance at 30 September 2024
	£	£	£	£	£	£
Unrestricted	1,878,854	150,495	(433,742)	(54,571)	164,901	1,705,937
	1,878,854	150,495	(433,742)	(54,571)	164,901	1,705,937

Restricted funds

	Balance at 1 October 2024	Income	Expenditure	Transfers	Gains / (losses)	Balance at 30 September 2025
	£	£	£	£	£	£
St John at Hackney Lodge	56,380	-	-	-	-	56,380
London Air Ambulance	-	483,124	(493,000)	8,640	-	(1,236)
Others	10,560	-	-	-	-	10,560
	66,940	483,124	(493,000)	8,640	-	65,704

	Balance at 1 October 2023	Income	Expenditure	Transfers	Gains / (losses)	Balance at 30 September 2024
	£	£	£	£	£	£
St John at Hackney Lodge	56,380	-	-	-	-	56,380
London Air Ambulance	131,745	2,013,684	(2,200,000)	54,571	-	-
Others	7,840	2,720	-	-	-	10,560
	195,965	2,016,404	(2,200,000)	54,571	-	66,940

12 Analysis of net assets between funds

30 September 2025	Unrestricted funds £	Restricted funds £	Total £
Investments	1,405,218	-	1,405,218
Current assets	18,378	65,704	84,082
Current liabilities	(22,402)	-	(22,402)
Total	1,401,194	65,704	1,466,898

30 September 2024	*As restated* Unrestricted funds £	Restricted funds £	Total £
Investments	1,693,344	-	1,693,344
Current assets	72,289	66,940	139,229
Current liabilities	(59,696)	-	(59,696)
Total	1,705,937	66,940	1,772,877

13 Financial commitments

There were no commitments as at the year ended 30 September 2025 or in the previous year.

14 Taxation

The London Freemasons' Charity is a registered charity and is therefore potentially exempt from taxation of its income and gains as it falls within the definition of a charity as defined in Part 1, Schedule 6of the Finance Act 2010. No tax charge has arisen during the year.

15 Related party transactions and ex gratia payments

The majority of the members of the Committee are selected from members of Metropolitan Grand Lodge of London (MetGL). Reference is made to MetGL in the Report of the Executive Committee. At the year end, a net balance of £17,002 was due to MetGL (2024: £24,616 due from MetGL). During the year, a contribution of £21,693 was made towards the running costs of MetGL (2024: £14,984) and this is included within expenditure.

16 Financial instruments

The charity holds a number of financial assets namely investments, debtors and cash and financial liabilities namely creditors and accruals which meet the definition of basic financial instruments under the FRS 102 SORP. Details of the measurement bases, accounting policies and carrying values for these financial assets and liabilities are disclosed in note 1 above.

17 Prior year adjustment

The comparative figures have been restated to reflect grants that had been approved at the prior year end, but not paid, and not previously recorded as a liability. The error amounts to £48,500 and the restatement has the following impact:

	£
Net expenditure for the year to 30 September 2024 as previously stated	253,442
Adjustment to accrue expenditure to 2023/2024	48,500
Net expenditure for the year to 30 September 2024 as restated	**301,942**
Creditors as previously stated at 30 September 2024	11,196
Adjustment to accrue expenditure to 2023/2024	48,500
Creditors as restated at 30 September 2024	**59,696**

The restatements to net expenditure and creditors have been reflected in the cash flow statement with no change to the underlying movement in cash in the prior year.