Charity registration number 1141630

THE MASONIC FISHING CHARITY

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

THE MASONIC FISHING CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	John Clough Mike Purdy Mark Vincent James Young Haydn Hughes Ken Endres E Heaviside
Charity number	1141630
Independent examiner	David Graham Associates Ryefield Court 81 Joel Street Northwood Hills Middx HA6 1LL

THE MASONIC FISHING CHARITY

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THE MASONIC FISHING CHARITY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report and financial statements for the year ended 31 December 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Deed of Trust, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Objectives and activities

The objects are to bring an interactive fishing and countryside experience to disadvantaged, mentally handicapped, or physically disabled persons in England and Wales, thereby providing the participant with healthy recreation and relief from their suffering occasioned by their health conditions, disability or disadvantaged situation.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The charity is organised by branch within the respective Masonic province, and the intention is to develop the charitable work undertaken by each existing branch, and to extend the operation to each part of England and Wales by the formation of new branches.

Financial review

The charity's income is dependent upon donations to fund its activities, and the Trustees very much appreciate the continued support received from Provincial and Metropolitan Masonic sources.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between six and nine month’s expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity’s current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity was formed as by a Declaration of Trust on 4 January 2011 and registered as a charity by the Charity Commission on 28 April 2011.

The charity succeeds the former Masonic Trout and Salmon Fishing Charity which was formed on 3 February 2003, and registered by the Charity Commission (1103882) on 21 May 2004. The assets of the Masonic Trout and Salmon Fishing Charity were transferred to The Masonic Fishing Charity on 1 January 2012, and the existing activities were then undertaken by the new charity.

The Trustees who served during the year and up to the date of signature of the financial statements were:

John Clough
Richard Shirley (Deceased 30 May 2026)
Mike Purdy
Mark Vincent
James Young
Haydn Hughes
Ken Endres
E Heaviside

The Trustees' report was approved by the Board of Trustees.

Mike Purdy
Trustee
Dated: 14 October 2026

THE MASONIC FISHING CHARITY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE MASONIC FISHING CHARITY

I report on the financial statements of the charity for the year ended 31 December 2025, which are set out on pages 4 to 8.

Respective responsibilities of Trustees and examiner

The charity's Trustees are responsible for the preparation of the financial statements. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

(i) examine the financial statements under section 145 of the 2011 Act;

(ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

(iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

(a) which gives me reasonable cause to believe that in any material respect the requirements:

  (i) to keep accounting records in accordance with section 130 of the 2011 Act; and

  (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;

  have not been met or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

David Graham Associates

Financial Accountants
Ryefield Court
81 Joel Street
Northwood Hills
Middx
HA6 1LL

Dated: 14 October 2026

THE MASONIC FISHING CHARITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	**3**	68,410	70,591
Investments	**4**	877	808
Total income		69,287	71,399
Expenditure on:			
Charitable activities		77,034	66,021
Total expenditure		77,034	66,021
Net income/(expenditure) and movement in funds		(7,747)	5,378
Reconciliation of funds:			
Fund balances at 1 January 2025		352,120	346,742
Fund balances at 31 December 2025		344,373	352,120

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE MASONIC FISHING CHARITY

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Cash at bank and in hand		344,373		352,120	
Net current assets			344,373		352,120
Net assets excluding pension liability			344,373		352,120
The funds of the charity					
Unrestricted funds			344,373		352,120
			344,373		352,120

The financial statements were approved by the Trustees on 14 October 2026

Mike Purdy
Trustee

1 Accounting policies

Charity information

The Masonic Fishing Charity was formed as by a Declaration of Trust on 4 January 2011 and registered as a charity by the Charity Commission on 28 April 2011

1.1 Accounting convention

The accounts have been prepared in accordance with the Charities Act 2011, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.5 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations

	2025	2024
	£	£
Donations	68,410	70,591

4 Income from investments

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Interest receivable	877	808

5 Net movement in funds

	2025	2024
	£	£

The net movement in funds is stated after charging/(crediting):

6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

7 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel
The remuneration of key management personnel was as follows:

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	352,120	69,287	(77,034)	344,373

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	346,742	71,399	(66,021)	352,120