. **CHARITABLE INCORPORATED ORGANISATION NUMBER: CE008211 (England and Wales)**
REGISTERED CHARITY NUMBER: 1170209

Report of the Trustees and

Financial Statements

For The Year Ended 31 March 2026

for

Freemasons Charity Yorkshire North & East Ridings CIO

Ingham & Co.
Chartered Accountants
Statutory Auditor
George Stanley House
2 West Parade Road
Scarborough
North Yorkshire
YO12 5ED

**Freemasons Charity Yorkshire North &
East Ridings CIO**

**Contents of the Financial Statements
For The Year Ended 31 March 2026**

	Page
Report of the Trustees	1 to 5
Report of the Independent Auditors	6 to 8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 18
Detailed Statement of Financial Activities	19

Freemasons Charity Yorkshire North &
East Ridings CIO

Report of the Trustees
For The Year Ended 31 March 2026

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2026. 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 principal objectives of the Charity are the relief of poor and distressed Freemasons and their relatives, and to advance any purpose that is charitable under the law of England and Wales by making grants to other charities, whether masonic or non-masonic. The Trustees have referred to the guidance contained on the Charity Commission's general guidance on public benefit when reviewing the Charity's objectives and planning for the future.

Public benefit

The Charity assists donors to give to both masonic and non-masonic charitable activities more efficiently which contribute to the public benefit by creating value for other charities. The Trustees have complied with the duty in Section 17(5) of the Charities Act 2011 to have regard to the Charity Commission guidance on public benefit in the provision of its activities.

Grant making

The Trustees decide upon the financial level of Masonic Grants made. The Charity receives some direct approaches from potential recipients but invites applications from Lodges and Chapters within the Province in respect of non-masonic grants. The Trustees decide upon the awarding of non-masonic grants. As a matter of established practice non-masonic grants have normally been to local registered charities, non-registered charitable causes or other applicants within or agreeing to use such grants within the Province. On occasion national charities have been supported if it can be demonstrated that grants given will be applied within the Province.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Income

The unrestricted income is derived from investment income, donations from individuals and from lodge and chapter contributions.

The collections at the Provincial Annual Meetings raised £2,788 compared with £3,763 in 2025 of which 50% of the Craft meeting to be paid to the Association of Friends of Connaught Court.

Lottery proceeds in this accounting period produced a net income of £5,183 an increase from £4,511 in 2025.

The Trustees continue to communicate the need for donations from members within the Province and would be grateful to see donations increase so that grants can continue to be made at an appropriate level. Overall income, including for the Teddies For Loving Care scheme raised £49,616 to March 2026 compared to the £52,962 from March 2025, representing a 5% decrease on a like for like basis, with notable reductions from lodges and collections.

The Appeal program of match funding which had started during the Covid Pandemic wasn’t run in 2026, however the Trustees continue to review new and diverse ways to engage with lodges for funding and grant making.

Expenditure

In 2026 the Charity continued to support charities and good causes within the province, Masonic Grants decreased to £10,300 up to March 2026 from £14,800 in the previous year which is influenced by the number of recipients of support from the MCF, and Teddies for Loving Care expended £3,533 of its restricted fund in comparison to £4,747 from the previous year.

Comparable expenditure for Non-Masonic Grants was lower at £11,962 up to March 2026 compared to £15,211 in the previous year, the Trustees continue to communicate the grant giving process as at every opportunity.

The Christmas grants for widows and dependents again took place.

Expenditure was lower this year mainly because of a reduction in applications for grants being made resulting in an operating surplus of £5,759, however£5,711 of this relates to restricted funds for particular and future commitments.

ACHIEVEMENT AND PERFORMANCE (continued)

Unrealised gains on investments totaling £57,474 up to March 2026 increased from the unrealised gains of £5,082 of 2025.

Overall the above resulted in a net income of £63,233 this year in comparison to the net income of £5,985 in the previous reporting period, of which £57,474 relates to the unrealised gain in the investment portfolio and the increases in the restricted funds of £5,711

AGM

The eighth AGM was held on 9th October 2025. On this occasion there were three vacancies for trustee roles, Paul Hillary, William Fisher and Steve Horner stepped down as trustees, and they were thanked for their years of service. Paul Hillary and William Fisher were re-elected as Trustees and Kevin Shilcock was appointed as a trustee.

The Chairman has thanked all Trustees for their hard work throughout the year.

Nominated Trustees

The President nominated Hitendrakumar Thaker on 12th May 2025 to replace Martin Eggermont, and Derek McKenzie remained nominated.

Investment performance

The investment sub-committee met with the investment advisors during the year and reviewed their performance throughout the year. The Trustees are pleased with the investments. No change in the risk profile of the funds was made during the year but this remains under regular review having regard to the current global situation.

Policies and procedures

Policies and procedures are reviewed on an annual basis.

FINANCIAL REVIEW

Financial position

The overall surplus for the restricted and unrestricted fund as detailed in the financial statements was £63,233 (2025 - £5,985). A breakdown of the general fund's overall income and expenditure is given in the Statement of Financial Activities and associated notes. At 31st March 2026 the Charity had overall Net Assets of £924,411 (2025 - £861,178).

Principal funding sources

The charity's funding sources are shown on the Statement of Financial Activities on Page 9 of the financial statements. The principal sources of funding are individual and lodge donors within the Province and income received from the charity's investments.

Investment policy and objectives

The Charity's investment powers are prescribed in the Charity's Trust document and allow the Charity to make any investment in which the Trustees think fit. The investment strategy is set by the Trustees having considered the income requirements and risk profile of the Charity, together with the investment managers' view of the market prospects in the medium term. The Trustees have agreed that a balanced return from income and capital is required and that a low to medium level of risk is acceptable. The Trustees have sought to achieve this through the holding of a combination of lower and higher risk securities, however the overall investment portfolio risk is low to medium.

Reserves policy

The Reserves Policy was reviewed and confirmed in March 2026 by the Trustees. It is set out below.

The monies held from time to time by the Trustees (excluding monies held in a fund designated from time to time as a restricted fund) shall normally be of such magnitude as the Trustees consider from time to time to be desirable to produce income in any year which when combined with donations received by the Trustees in such year shall be sufficient to discharge from such income and donations those charitable grants which the Trustees may from time to time consider appropriate.

Total reserves of £924,411 (2025: £861,178) include £892,723 set aside to maintain future investment returns for funding expenditure in supporting beneficiaries, this is kept under regular review.

FINANCIAL REVIEW (continued)

Investment returns

The capital value of the charity's investment portfolio has increased by 5.8% during the year to 31 March 2026, compared with a 0.5% reduction in capital value in the previous year. The returns on these investments saw a gross return of £26,728 compared with £30,759 in the previous year.

The Trustees' investment sub-committee review the investment performance on a constant basis.

Administration

Regular contact is made between Trustees by e-mail and regular meetings of the Grants Committee and of the Trustees take place on a quarterly basis.

EFFECTS ON INCOME AND EXPENDITURE

These have been described in detail above. In brief, both donations and investment income have decreased over the preceding accounting period. Expenditure has continued but at a reduced level.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is constituted as a Charitable Incorporated Organisation under the Charities Act 2011.

Recruitment and appointment of new Trustees

The Trustees are elected by the members of the Charity at the Annual General Meeting and are responsible for the Charity's strategic direction and establishing policy.

Risk management

The Trustees actively review the major risks which the charity faces on a regular basis and believe that the maintenance of unrestricted funds at the levels set out in this report, combined with the balanced investment profile, have mitigated the charity's exposure to the major risks.

The Trustees regularly discuss the strategy regarding Risk Management of their investments with regards to the returns and risk elements . The investment portfolio is managed on a low to medium risk basis.

Before a Grant is made care is taken to ensure that the recipient meets the criteria laid down in the rules governing such applications and its finances and objectives are examined. Grants are considered by the Grants & Area Representatives Sub-Committee and recommendations passed to the Trustees. Grants to an individual who is in urgent need, are dealt with by the Almoner, and are done so in accordance with the authority delegated to him, and these Grants must be reported to the Trustees. Grants to an individual for a project are sponsored by a Lodge or Chapter in the Province and determined by the Trustees in accordance with policies and procedures.

Trustee Indemnity Insurance

The Charity has arranged appropriate indemnity insurance cover for its trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered CIO number
CE008211 (England and Wales)

Registered Charity number
1170209

Registered office
85 Knole Road
Billingham
Stockton-on-Tees
TS23 3BQ

Trustees
M.de-V Roberts
P Hillary
W H Fisher
S Hall
S Horner (resigned 09.10.25)
A Walker
K Riches
H Newton
D McKenzie
H Thaker (appointed 26.06.25)
K Shilcock (appointed 09.10.25)

CIO Secretary
C Hunton

Auditors
Ingham & Co.
Chartered Accountants
Statutory Auditor
George Stanley House
2 West Parade Road
Scarborough
North Yorkshire
YO12 5ED

Bankers
Lloyds Bank Plc
PO Box 1000
Andover
BX1 1LT

Investment Advisers
Rathbones
Beech House
61 Napier Street
Sheffield
S11 8HA

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).

The law applicable to charities 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 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 Charity 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. 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.

In so far as the Trustees are aware:

- there is no relevant audit information of which the Charity's auditors are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Ingham & Co., will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of Trustees on 25 June 2026 and signed on its behalf by:

M.de-V Roberts - Trustee

Report of the Independent Auditors to the Trustees of Freemasons Charity Yorkshire North & East Ridings CIO

Opinion

We have audited the financial statements of Freemasons Charity Yorkshire North & East Ridings CIO ('the Charity') for the year ended 31 March 2026 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, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2026 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 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
- the Charity has not kept adequate accounting records; 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 and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the 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.

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.

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:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the Charity through discussions with trustees and from our knowledge and experience of the charitable sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the Charity, including the Charities Act 2011, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management inspecting correspondence and inspecting Minutes of Trustee meetings; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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 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.

Ingham & Co.
Chartered Accountants
Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
George Stanley House
2 West Parade Road
Scarborough
North Yorkshire
YO12 5ED

25 June 2026

Freemasons Charity Yorkshire North & East Ridings CIO

Statement of Financial Activities
For The Year Ended 31 March 2026

	Notes	Unrestricted fund £	Restricted fund £	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies					
Member donations		4,777	6,250	11,027	5,487
Lodge donations		896	-	896	4,136
Collections from provincial annual meetings		1,394	1,394	2,788	3,763
Other	2	-	2,994	2,994	4,306
Other trading activities	3	5,183	-	5,183	4,511
Investment income	4	26,728	-	26,728	30,759
Total		38,978	10,638	49,616	52,962
EXPENDITURE ON					
Raising funds	5	8,416	-	8,416	8,227
Charitable activities					
Masonic grants	6	10,300	-	10,300	14,800
Non-masonic grants	6	10,568	1,394	11,962	15,211
Teddies for Loving Care		-	3,533	3,533	4,747
Other charitable expenditure	9	3,275	-	3,275	2,775
Support costs	7	6,371	-	6,371	6,299
Total		38,930	4,927	43,857	52,059
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)		48	5,711	5,759	903
Net gains/(losses) on investments		57,474	-	57,474	5,082
NET INCOME/(EXPENDITURE)		57,522	5,711	63,233	5,985
RECONCILIATION OF FUNDS					
Total funds brought forward		843,377	17,801	861,178	855,193
TOTAL FUNDS CARRIED FORWARD		900,899	23,512	924,411	861,178

The notes form part of these financial statements

Freemasons Charity Yorkshire North & East Ridings CIO

Balance Sheet
31 March 2026

	Notes	Unrestricted fund £	Restricted fund £	2026 Total funds £	2025 Total funds £
FIXED ASSETS					
Tangible assets	12	187	-	187	368
Investments	13	892,723	-	892,723	843,637
		892,910	-	892,910	844,005
CURRENT ASSETS					
Debtors	14	8,215	2,033	10,248	3,922
Cash at bank		13,139	26,954	40,093	31,013
		21,354	28,987	50,341	34,935
CREDITORS					
Amounts falling due within one year	15	(13,365)	(5,475)	(18,840)	(17,762)
NET CURRENT ASSETS		7,989	23,512	31,501	17,173
TOTAL ASSETS LESS CURRENT LIABILITIES		900,899	23,512	924,411	861,178
CREDITORS					
Amounts falling due after more than one year	16	-	-	-	-
NET ASSETS		900,899	23,512	924,411	861,178
FUNDS					
Unrestricted funds	17			900,899	843,377
Restricted funds	17			23,512	17,801
TOTAL FUNDS				924,411	861,178

The financial statements were approved by the Board of Trustees and authorised for issue on 25 June 2026 and were signed on its behalf by:

.....
P Hillary - Trustee

.....
M.de-V Roberts - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable incorporated organisation, 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'. 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.

Tangible fixed assets
Depreciation is provided at the following annual rate in order to write off each asset over its estimated useful life.

Computer equipment	-	33% on cost

Raising funds
Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events, non-charitable trading and investment management fees.

Charitable activities
Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional. Conditional grants are recognised as expenditure when the conditions attached are fulfilled.

Other costs
Other costs consists of the charity support costs including governance costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees.

Taxation
The charity is exempt from corporation 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.

2. DONATIONS AND LEGACIES

	2026	2025
	£	£
Teddies for Loving Care	2,994	3,619
Other income	-	687
	2,994	4,306

continued...

3. OTHER TRADING ACTIVITIES

	2026	2025
	£	£
Masonic lottery – net proceeds	5,183	4,511

4. INVESTMENT INCOME

	2026	2025
	£	£
Quoted investments	26,728	30,759

5. RAISING FUNDS

	2026	2025
	£	£
Raising donations and legacies		
Investment management fees	8,416	8,227

6. GRANTS PAYABLE

	2026	2025
	£	£
Masonic grants to individuals	10,300	14,800
Non-masonic grants to institutions	11,962	15,211
	22,262	30,011

The total grants paid to institutions during the year was as follows:

	2026	2025
	£	£
Nite Light CIC	500	-
Fulford Pre-School	300	-
The Westway Open Arms	730	-
South Tees Hospitals Charity	500	300
Tees, Esk & Wear NHS Foundation Trust	800	-
Cherry Tree Community Centre	1,000	-
Haxby United Charities	250	-
Musical Connection	500	
Barnados	1,200	-
Community Works	768	-
The WISHH Charity	1,500	-
Accessible Arts	250	-
York MIND	250	-
Friends of Connaught Court	1,394	2,239
The Hut York	320	-
Helmsley Walled Gardens	500	-
Kitchens for Everyone	300	-
York Neighbours	500	-
Scarborough and York Hospital – Charitable Funds	400	-
St Leonards' Hospice	-	1,000
Dementia Forward	-	2,600
Beverley RDA	-	500
Balance carried forward	11,962	6,139

continued...

6. GRANTS PAYABLE - continued

Balance brought forward	11,962	6,139
The RDA Centre in Cleveland Ltd	-	1,750
Yatton House Society	-	350
The South Cleveland Heart Fund	-	200
The Dalescare Centre	-	1,000
Middlesbrough Foodbank	-	500
Age UK Teesside	-	300
Cleveland Alzheimer's Residential Centre	-	300
Young People Count	-	400
Marton District Hall	-	300
Richmond & District Village Hall	-	300
Kingfisher Cafe for the Homeless	-	200
Vision 25	-	400
Great Ayton Cricket & Football Club	-	250
York Carers Centre	-	1,000
Burton Agnes Church of England Primary School	-	1,322
	11,962	15,211

7. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Other resources expended	369	200	5,802	6,371

8. AUDITORS' REMUNERATION

	2026	2025
	£	£
Audit of the charity's financial statements	4,350	4,284
Auditors' remuneration for non-audit work	1,452	1,422

continued...

9. OTHER CHARITABLE EXPENDITURE

	2026	2025
	£	£
Prostate Cancer screening	3,275	2,775

At the Provincial Annual Meeting of Craft, held in May 2025, the charity provided the opportunity for free Prostate Cancer screening testing for its members.

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

Expenses totalling £Nil (£Nil – 2025) were reimbursed to trustees during the year in respect of administration costs incurred.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	11,550	6,142	17,692
Other trading activities	4,511	-	4,511
Investment income	30,759	-	30,759
Total	46,820	6,142	52,962
EXPENDITURE ON			
Raising funds	8,227	-	8,227
Charitable activities			
Masonic grants	14,800	-	14,800
Non-masonic grants	12,688	2,523	15,211
Teddies for Loving Care	-	4,747	4,747
Other charitable expenditure	2,775	-	2,775
Support costs	6,299	-	6,299
Total	44,789	7,270	52,059
Net gains on investments	5,082	-	5,082
NET INCOME/(EXPENDITURE)	7,113	(1,128)	5,985
Total funds brought forward	836,264	18,929	855,193
TOTAL FUNDS CARRIED FORWARD	843,377	17,801	861,178

continued...

12. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2025	549
DEPRECIATION	
At 1 April 2025	181
Charge for year	181
	362
NET BOOK VALUE	
At 31 March 2026	187
At 31 March 2025	368

13. FIXED ASSET INVESTMENTS

	Listed investments £	Cash and settlements pending £	Totals £
MARKET VALUE			
At 1 April 2025	834,406	9,231	843,637
Additions	158,294	8,693	166,987
Disposals	(175,375)	-	(175,375)
Revaluations	57,474	-	57,474
At 31 March 2026	874,799	17,924	892,723
NET BOOK VALUE			
At 31 March 2026	874,799	17,924	892,723
At 31 March 2025	834,406	9,231	843,637

All investments are carried at their fair value. Investment in equities and fixed interest securities are all traded in quoted public markets, primarily the London Stock Exchange. Holdings in common investment funds, unit trusts and open-ended investment companies are at the bid price. The basis of fair value for quoted investments is equivalent to the market value, using the bid price. Asset sales and purchases are recognised at the date of trade at cost (that is their transaction value).

	2026 £	2025 £
United Kingdom Fixed Income	295,152	277,346
Overseas Fixed Income	83,449	61,321
United Kingdom Equities	134,128	112,489
Overseas Equities	229,595	231,971
Emerging Economy	24,663	13,175
Property Funds	-	16,714
Alternative Assets	107,812	121,390
Cash at bank awaiting investment	17,924	9,231
	892,723	843,637

continued...

13. FIXED ASSET INVESTMENTS - continued

Cost or valuation at 31 March 2026 is represented by:

	Listed investments	Cash and settlements pending	Totals
	£	£	£
Valuation in 2026	117,081	-	117,081
Cost	757,718	17,924	775,642
	874,799	17,924	892,723

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Other debtors	8,998	3,922

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Other creditors	10,903	10,212
Accruals and deferred income	7,482	7,550
	18,385	17,762

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2026	2025
	£	£
Other creditors	-	-

17. MOVEMENT IN FUNDS

	At 1.4.25	Net movement in funds	At 31.3.26
	£	£	£
Unrestricted funds			
General fund	843,377	57,522	900,899
Restricted funds			
Restricted fund	17,801	5,711	23,512
TOTAL FUNDS	861,178	63,233	924,411

continued...

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	38,978	(38,930)	57,474	57,522
Restricted funds				
Restricted fund	10,638	(4,927)	-	5,711
TOTAL FUNDS	50,516	(44,757)	57,474	63,233

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	836,264	7,113	843,377
Restricted funds			
Restricted fund	18,929	(1,128)	17,801
TOTAL FUNDS	855,193	5,985	861,178

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	46,820	(44,789)	5,082	7,113
Restricted funds				
Restricted fund	6,142	(7,270)	-	(1,128)
TOTAL FUNDS	52,962	(52,059)	5,082	5,985

continued...

18. RESTRICTED FUNDS

	Balance at 31 March 2025 £	Incoming Resources £	Outgoing Resources £	Investment Gains £	Balance at 31 March 2026 £
Teddies for Loving Care Scheme	7,208	2,994	(3,533)	-	6,669
PGA	9,672	-	-	-	9,672
Wellbeing Initiative	179	-	-	-	179
Community Chest	742	-	-	-	742
PGL Collection	-	1,394	(1,394)	-	-
Prostate Screening	-	6,250	-	-	6,250
	17,801	10,638	(4,927)	-	23,512

The Teddies for Loving Care Scheme provides soft toys to children admitted to hospital Accident and Emergency wards in a state of distress. The funds for this appeal are all held as cash deposits.

Provincial Grand Almoner ("PGA") is a restricted fund set up by a single donation from a member of the Charity for the express purposes of supporting the Provincial Grand Almoner in his role in overseeing the needs of distressed members and their family. The funds are all held as cash deposits.

The Wellbeing initiative assists good causes determined by individual lodges. The funds for this scheme are all held as cash deposits.

The Community Chest is a scheme that assists good causes determined by individual lodges. The funds for this scheme are all held as cash deposits.

The Provincial Grand Lodge ("PGL") collection represents funds collected with the express purpose of supporting the Friends of Connaught Court. The funds are held as cash deposits and other debtors.

The Prostate Screening represents a donation from a member, together with Gift Aid claimed, towards the provision of Prostate Cancer screening at the future Provincial Annual Meetings of Craft held in May each year. The funds are held as cash deposits and other debtors.

Freemasons Charity Yorkshire North & East Ridings CIO

Detailed Statement of Financial Activities
For The Year Ended 31 March 2026

	2026	2025
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	14,711	13,386
Teddies for Loving Care	2,994	3,619
Sales of donated regalia	-	687
	17,705	17,692
Other trading activities		
Masonic Lottery – net proceeds	5,183	4,511
Investment income		
Quoted investments	26,728	30,759
Total incoming resources	49,616	52,962
EXPENDITURE		
Raising donations and legacies		
Investment management fee	8,416	8,227
Teddies for Loving Care	3,533	4,747
Other charitable expenditure	3,275	2,775
Grants to institutions – Non-Masonic	11,962	15,211
Grants to individuals - Masonic	10,300	14,800
	29,070	37,533
Support costs		
Management		
Sundries	188	187
Depreciation	181	181
	369	368
Finance		
Bank charges	200	225
Governance costs		
Auditors' remuneration	4,350	4,284
Auditors' remuneration for non-audit work	1,452	1,422
	5,802	5,706
Total resources expended	44,757	52,059
Net income/(expenditure)	5,759	903