

City and University of Cambridge Masonic Charitable Trust

(Charity Registration No. 295392)

Trustees Report for the Year to December 2023

Trustees: Dr. R.G.H. Bethel, Dr. P. Cartwright, G.A.Jackson (Hon Secretary & Treasurer), Dr. R.A. Lewin, T. Pearce Higgins (Chairman), J.Sherriff, J.M.Whitehead.

Considering the wide range of experience and expertise available within the Province of Cambridgeshire, no special arrangements are made for either trustee training or recruitment.

Governing Document: Trust Deed dated 16 September 1986.

Constituted as: Charitable Trust

Objectives: To make donations to charities, both Masonic and non-Masonic, primarily to local charitable causes.

Public Benefit. The objectives of the City and University of Cambridge Masonic Charitable Trust include the provision of grants to both Masonic and non-Masonic bodies, primarily within the Cambridgeshire locality. The Trustees consider that these objectives were met in respect of 2023 and, considering the nature and mix of recipients of the dispositions, the trustees are able to confirm that they have complied with the duty in Section 4 of the Charities Act 2011 to meet the Public Benefit requirement as specified by the Charity Commission.

Review of Activities. In accord with the Trust Deed, the charity's activities over 2023 consisted of the release of grants to qualifying beneficiaries, in response to direct appeals from external parties, to initiatives from within the Province, and at the direction of the Trustees.

Disbursements: As detailed in the notes to the accounts, some £44,100 was disbursed in respect of 2024, distributed amongst a mix of Masonic and non-Masonic beneficiaries. The awards were biased to local charities and other qualifying recipients, in line with historic policy, and spread widely whilst ensuring that any individual donation is sufficient to be of real use to the beneficiary concerned.

Funding: The charity is reliant on an annual grant from Masonic resources within the Province of Cambridgeshire, with the expectation that this will be deployed, totally or largely, over the following year. The charity does not interface with the public at large, except in respect of grants to non-Masonic bodies, and does not seek external funding.

Investment Objectives and Policy on Reserves. The Trustees do not retain a reserve as such, though there may be modest unspent sums at year end, depending on circumstances applicable to any specific year. In the event that renewal of the annual grant was not forthcoming, the Charity's activities would go into abeyance, until such time as funding might be renewed.

Future Plans. No changes are planned to existing policies, save that any larger funding would allow the size and scope of grants to be expanded. Most awards are for a single year only, though the Trustees from time to time commit to a regular grant over a period of up to five years, always with the strict understanding that the fulfilment of such grants are entirely dependent on the continuity of funding of the Charity. Given that this practise is less than satisfactory to the recipients, the Trustees may reconsider reserves policy in any year in which a time contingent commitment is made.

Thanks: The Trustees wish to thank all those who have contributed to the functioning of the Charity over 2024 and note that, once again, beneficiaries have profited from their generosity in waving in totality all entitlement to reimbursement of expenses over the year, with the exception of a small sum for postal expenses retrospectively for 2023.

Signed on Behalf of the Trustees: T. Pearce Higgins (Chairman outgoing April 2025)

Edmund J. N. Brookes Elected April 2025

CITY & UNIVERSITY OF CAMBRIDGE MASONIC CHARITABLE TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	2024	Notes	2023	Notes
Incoming Resources	£		£	
Grant	40,000.00		40,000.00	
Investment income	435.45		217.43	
Bank compensation	275.00	4		
Total incoming resources available for charitable application	<u>40,435.45</u>		<u>40,217.43</u>	
Resources Expended				
Charitable Grants	37,800.00	2	32,000.00	2
Bethel Match Funding	6,300.00	3	4,250.00	3
Administration (£60.00 for 2022 retrospectively)	0		60.00	4
Total resources expended	<u>44,100.00</u>		<u>36,310.00</u>	
Net Incoming/Outgoing Resources for the year	-3,664.55		3,907.43	
Total funds brought forward	8,323.73		4,416.30	
Total funds carried forward	<u>4,934.18</u>		<u>8,323.73</u>	
BALANCE SHEET AT 31 DECEMBER 2024				
Current Assets				
Cambridge Building Society - Community Account	<u>4,934.18</u>		<u>8,323.73</u>	
Unrestricted Funds	<u>4,934.18</u>		<u>8,323.73</u>	

Notes to the Accounts

1. Accounting Policies

(a) The accounts have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' published in October 2000 and revised in 2005 and applicable accounting standards.

(b) Grants and other income are allocated to the accounting period in which they are received.

2. Grants Made

Arthur Rank Hospice	4,000	5,000
Beds & Cambs 4X4 Response	500	
Cambridge Cyrenians	1,500	1,500
Cambridge College Riding DA	500	
Cambs Food Bank	5,000	5,000
Care Network	1,000	1,000
Caring Together	1,000	
Centre 33	2,000	2,000
Clarissa's Campaign - Student Screening	700	
East Anglian Air Ambulance	2,000	2,000
Food Cycle	3,000	3,000
Homestart	2,000	2,000
Jimmy's	3,000	3,000
MS Therapy	1,500	
Magpas	2,000	2,000
Read Easy	2,000	2,000
Matched Funding	see below	see below
Red Hen Project	3,000	3,000
Winter Comfort	2,000	
Steel Bones	500	
Panto - Red 2 Green	300	
Panto - Cambridge Aid	300	
Total	37,800	31,500

3. Bethel Match Funding

Match funding to 21 Masonic Lodges	6,300	6,300
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4. Administration

Compensation from Barclays and Lloyds failed applications

6 APRIL 25

Independent Examiner's Report to the Trustees of the City and University of Cambridge Masonic Charitable Trust

I report on the accounts of the Trust for the year ended 31 December 2024

Respective Responsibilities of Trustees and Examiner

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required (under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility:

to examine the accounts (under section 145 of the 2011 Act);
to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
to state whether particular matters have come to my attention.

Basis of the Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Report

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in any material respect the requirements :
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M. Shields,
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Soham,
Ely,
Cambridgeshire, CB7 5AN
6th April 2025