

Banbridge District Masonic Charity Committee
Registered with the Charity Commission for Northern Ireland NIC101801

**Trustees' Annual Report
Statement of Receipts and Payments
Statement of Assets and Liabilities
for the year ended 31st January 2024**

Banbridge District Masonic Charity Committee
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Banbridge District Masonic Charity Committee

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President	R.W.Bro. W. G. Ian Ritchie PPAGM	Trustee
Vice President	W.Bro. Alan Woods	Trustee
Vice President	R.W.Bro. Ivan Boreland PPAGM	Trustee
Vice President	W.Bro. David Major	Trustee
Vice President	W.Bro. William Fulton	Trustee
Chairman	W.Bro. Stephen J. Stewart	Trustee
Vice Chairman	R.W.Bro. Henry Latimer	Trustee
Secretary	W. Bro. Graham Walker	Trustee
Assistant Secretary	W. Bro. Alan Woods	Trustee
Treasurer	W.Bro. Philip Spratt	Trustee
Gift Aid Treasurer	R.W.Bro. Frank Beckett	Trustee
Gift Aid Treasurer	W.Bro. Michael Robinson	Trustee
Internal Examiners:	W.Bro. Ashley Brown V.W.Bro. Trevor Waddell	
Independent Examiner:	Colin Adamson B Sc(Econ) FCA 26 Birch Grove Craigavon BT63 6HW	
Bankers:	Danske Bank P.O. Box 183 Donegall Square West Belfast BT1 6JS	
BDMCC e-mail:	banbridgedistrictmasoniccc@gmail.com	

**Independent examiner's report to the charity trustees of
Banbridge District Masonic Charity Committee NIC 100079**

I report on the accounts of the Fund for the year ended 31st January 2024

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

CCNI ARR07 – supporting document 5 August 2016

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Name: 
Colin Adamson B Sc(Econ) FCA

Relevant professional qualification or body: Institute of Chartered Accountants in Ireland

Address: 26 Birch Grove, Gilford, Craigavon BT63 6HW

Date:

Banbridge District Masonic Charity Committee

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Trustees' Annual Report for the year ended 31st January 2024

The Trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for Banbridge District Masonic Charity Committee for the year ended 31st January 2024.

Objectives and Activities

The principal function of the Banbridge District Masonic Charity Committee is to raise funds through the various Masonic organisations within its District. It does so by promoting the benefits of fundraising to the various Masonic organisations, assisting them with collecting information about potential beneficiaries identifying other sources of income for those beneficiaries such as rates rebates or other forms of income. It does this through dedicated individuals within Masonic organisations in its district.

Potential beneficiaries are identified by the respective lodges and application forms completed and forwarded to the Charity Committee. These application forms are reviewed by the Charity Committee, collated and forwarded to the Down Masonic Widows' Fund.

The Charity Committee receives all funds raised by the Masonic organisations, collates, claims tax relief and distributes to the respective Masonic Funds for distribution to beneficiaries.

Achievements, Performance and Public Benefits

The Charity Committee through its Masonic organisations raised funds which it passed onto respective Masonic Funds, the principle fund being the Down Masonic Widows' Fund which supported widows from the District who together received £40,240.00 from that Fund.

Masonic activities during the year resulted in a substantial increase in contributions from the brethren and fund raising activities. In December the Charity Committee organised its annual family Carol Service which was a wonderful success and was attended by widows, Masonic and Local dignitaries, along with members of the general public and members of the Masonic Order.

Financial Review

The Charity Committee received £21,226.00 in Gift Aided Contributions and £2,990.00 in non Gift Aided Contributions and claimed £3,249.26 from HMRC by way of gift aid for the year. In addition £2,138.01 was raised from fund raising activities. The committee distributed £29,603.27 to five Charities the main recipient of which was the Down Masonic Widows' Fund.

The Charity Committee intends to distribute as much of its receipts as possible less expenses. During the year the Committee received a number of small donation from each of the Masonic organisations within its district to defray expenses. The Committee has sufficient funds within its accounts to meet any costs for the foreseeable future.

Going Concern

The Trustees have reviewed the accounts for the year ahead and are satisfied that there are adequate funds in place to ensure that the Charity Committee can continue its activities and the financial statements for the year ended 31st January 2024 can be signed off as a going concern.

Structure, Governance and Management

Governing Document and Constitution of the Charity

The Banbridge District Masonic Charity Committee is governed by the Constitution and Rules as amended and adopted at a meeting held on the 31st March 2015 in Banbridge Masonic Hall, Church Square, Banbridge.

Banbridge District Masonic Charity Committee
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Trustees' Annual Report for the year ended 31st January 2024 (Continued)

Appointment of Trustees

In accordance with the Constitution and Rules the members as defined in that Constitution and Rules appoint annually the following to be the Board of Trustees: -

President
4 Vice Presidents
Chairman
Vice Chairman
Secretary
Assistant Secretary
Treasurer
2 Assistant Treasurers

Pay and remuneration

The Charity Committee does not pay or remunerate any Trustee or member of the Committee.

Organisational Structure

The governance, strategy, management and administration of The Charity Committee is the responsibility of the Board of Trustees elected in accordance with the constitution to act as Trustees of The Charity Committee. The Charity Committee meets twice a year and on any other occasion deemed necessary by the Board of Trustees.

Compliance with Public Benefit

The Charity Committee has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve The Charity Committee objectives and activities, as well as providing public benefit.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the statement of receipts and payments and statement of assets and liabilities with applicable law and regulations.

The law applicable to charities in Northern Ireland with income of less than £250,000 requires the Trustees to prepare a statement of receipts and payments and a statement of assets and liabilities for each financial year.

The Trustees are responsible for keeping account records that are sufficient to show and explain the Charity Committee's transactions and disclose with reasonable accuracy at any time the assets and liabilities of the Charity Committee. They are also responsible for safeguarding the assets of the Charity Committee and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees

Chairman: Stephen J. Stewart

 20th March 2024

Secretary: Graham Walker

 20th March 2024

BANBRIDGE DISTRICT MASONIC CHARITY COMMITTEE
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RECEIPTS AND PAYMENTS ACCOUNT FOR YEAR ENDING 31st JANUARY 2024

Bank Account

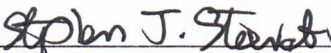
	31st January 2024		31st January 2023	
RECEIPTS				
Charity/Fundraising Receipts				
Gift Aid Receipts	£ 21,226.00		£ 12,842.50	
Fundraising Receipts	£ 5,128.01	£ 26,354.01	£ 10,785.70	£ 23,628.20
Gift Aid - Tax Relief		£ 3,249.26		£ 2,879.02
		<u>£ 29,603.27</u>		<u>£ 26,507.22</u>
Contributions to BDMCC		£ 455.00		£ 420.00
Miscellaneous Receipts		£ 2,941.26		£ 310.26
Total Receipts		<u>£ 32,999.53</u>	Total Receipts	<u>£ 27,237.48</u>
PAYMENTS				
Miscellaneous Payments		£ 3,161.75		£ 1,378.97
Donations to Charities		£ 29,603.27		£ 26,507.22
Total Payments		<u>£ 32,765.02</u>	Total Payments	<u>£ 27,886.19</u>
Surplus/(Deficit)		<u>£ 234.51</u>	Surplus/(Deficit)	<u>(£ 648.71)</u>
Balance at Bank as at 1st February 2023		£ 4,785.49		£ 5,434.20
Transfer from Gift Aid Account		£ 0.00		£ 0.00
Surplus/(Deficit)		£ 234.51		(£ 648.71)
Balance at Bank as at 31st January 2024		<u>£ 5,020.00</u>		<u>£ 4,785.49</u>

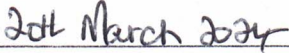
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST JANUARY 2024

	2024	2023
Assets - Cash Funds		
No. 1 Bank Account	£ 5,020.00	£ 4,785.49
Total Cash Funds	<u>£ 5,020.00</u>	<u>£ 4,785.49</u>

Signed on behalf of the Trustees


Chairman: Stephen J. Stewart


Signature


Date

Treasurer: Philip Spratt


Signature


Date

BANBRIDGE DISTRICT MASONIC CHARITY COMMITTEE
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Notes to the financial statements for the year ended 31st January 2024

Accounting policies

Set out below are the principal accounting policies which have been adopted in the compilation of the Receipts and Payments Accounts and the Statement of Assets and Liabilities.

1) Receipts and Payments Accounts

All Items of income and expenditure included within the Receipts and Payments Accounts have been accounted for on a receipts and payment basis.

2) Statement of Assets and Liabilities

The only asset the Committee retains is the balance at bank.

The Bank Account is used for the receipt of all contributions from Masonic Organisations within the District, Gift Aid claimed and distribution to respective Masonic Funds.

All bank accounts were merged into one bank account to reduce bank charges.

3) Transactions with Trustees

No Trustee or Officer received any payment or remuneration during the year.

No Trustee or a person related to Trustee had any personal interest in any contract or transaction entered into the Committee during the year.

4) Governance Costs

No Governance costs were incurred during the year as the independent examiner provided his services free.