



**TRUSTEES' ANNUAL REPORT
AND
STATEMENT OF RECEIPTS, PAYMENTS,
ASSETS AND LIABILITIES**

FOR THE YEAR ENDING 31 DECEMBER 2022

Northern Ireland Charity number: NIC 105680



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**Provincial Grand Lodge of Tyrone & Fermanagh
Omagh District Masonic Charity Committee**



Charity Information

Northern Ireland Charity number: NIC 105680

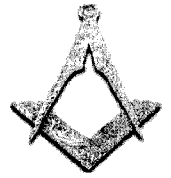
Trustees

Chairperson:	Mr James Benjamin McBain
Secretary:	Mr Harry Friar
Treasurer:	Mr Alastair Patterson
	Mr Samuel Clyde

Address:	ODMCC c/o
	18 Elmwood Green
	Erganagh
	Castledearg
	Co Tyrone
	BT81 7GY

Independent Examiners:	Watson & Colhoun,
	Unit B15 Omagh Business Complex
	Great Northern Road
	Omagh
	BT78 5LU

**Provincial Grand Lodge of Tyrone & Fermanagh
Omagh District Masonic Charity Committee**



Trustees Annual Report - Year Ending 31st December 2022

The Trustees present the Annual Report and Statement of Receipts and Payments and Assets and Liabilities for Omagh District Masonic Charity Committee for the year ending 31st December 2022.

Objectives

The Charity's objects are as follows:

1. The Relief of Poverty of Freemasons, their wives, children and families and the families and widows of deceased Freemasons whether situated in Ireland or overseas.
2. The Advancement of Health or Saving of Lives by providing funding to facilitate Medical Research in Ireland.
3. The Advancement of Health or Saving of Lives by providing Teddies for children attending hospital Emergency Departments throughout Ireland in severe distress and who in the opinion of medical staff would benefit from a teddy to alleviate distress and thereby assist staff in their treatment.

Activities

Omagh District Masonic Charity Committee oversees and co-ordinates the raising of funds for several charitable purposes by Twelve Lodges who are all represented on the Committee. Funds are raised by the individual lodges by voluntary giving, donations and fundraising. These funds are then channelled through the committee where if possible gift aid is claimed and added to the amounts received and then forwarded to our administrators for allocation. In addition we co-operate with other Charity Committees who operate in the Masonic Province of Tyrone and Fermanagh. Members of the Committee are kept aware of the needs of the various charitable purposes we support and are encouraged in the raising of funds.



Achievements and Performance

Omagh District Masonic Charity Committee has continued to address its purposes as laid out in their Constitution by contributing to the following:

Victoria Jubilee Masonic Benevolent Fund which exists to provide relief for distressed Freemasons, their wives/partners and children who are experiencing financial hardship by way of annuities.

Masonic Welfare Fund which exists to relieve poverty, sickness, hardship and distress amongst Freemasons and their dependents who may not meet the criteria of other Masonic Funds and also contributes to other non-Masonic Charities.

Tyrone & Fermanagh Benevolent Fund which provides temporary and emergency relief to distressed Freemasons and their families.

Joseph Karmel Fund which provides temporary and emergency relief to distressed Knightmasons and their families.

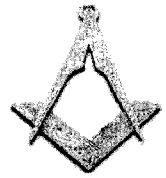
Freemasons of Ireland Medical Research Fund whose purpose is to facilitate medical research in Ireland.

Teddies for Loving Care (TLC) whose purpose is for the benefit of sick children through the purchase and supply of Teddy Bears to Hospital Accident and Emergency Departments so that medical/nursing staff can give these at their discretion to children that are admitted in severe distress and where staff feel that a Teddy to cuddle will help alleviate stress and assist them in their important work. Our local hospitals supplied are the South West Acute Hospital and the Omagh Hospital and Primary Care Complex.

Harold McMaster Taggart Fund which provides financial assistance to relatives of members of the Order of the Temple who are embarking on Post Graduate Education.

The committee at all times have had regard for the Public Benefit Guidance as issued by the Charity Commission for Northern Ireland in all decisions where the guidance was relevant.

Our Financial position has been maintained in accordance with the guidelines as set out in our Constitution.



Public Benefit

Purpose One

The direct benefits which flow from this purpose include an improved standard of living and greatly reduced levels of stress and anxiety not only for the recipient but also for the recipient's dependants. These benefits are demonstrated through feedback from the recipients and those directly involved in administering the funds. This purpose does not lead to harm. The beneficiaries of this purpose are Freemasons, their wives, children and families and the families and widows of deceased Freemasons whether situated in Ireland or Overseas. There is no private benefit from this purpose apart from costs associated with its administration.

Purpose Two

The direct benefits which flow from this purpose include a better understanding of medical conditions and diseases and improved treatments. These benefits are demonstrated through new and improved treatments and procedures being used by our medical professionals. In implementing any new procedure or treatment there will always be a potential for harm through unintended side effects however the potential benefits will outweigh the risk of harm. The beneficiaries are persons carrying out Medical Research in Ireland. There no private benefit from this purpose.

Purpose Three

The direct benefits which flow from this purpose include alleviating the distress being suffered by a child who through illness or injury has been brought to a hospital emergency department. When the child is less distressed the parent or guardian benefits, the staff in turn benefit by being able to treat the child more easily and more quickly which then means that other patients benefit by not having to wait as long as they might have. These benefits are demonstrated through feedback from parents, guardians, hospital staff and other patients. This purpose does not lead to harm. The beneficiaries of this purpose are children attending hospital emergency departments in Ireland in a distressed state and who in the opinion of staff would benefit from being given a teddy. There is no private benefit from this purpose.

Compliance with Public Benefit

The Omagh District Masonic Charity Committee has considered 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's objectives and activities, as well as providing public benefit.

**Provincial Grand Lodge of Tyrone & Fermanagh
Omagh District Masonic Charity Committee**



Financial Review

It is the policy of Omagh District Masonic Charity Committee to distribute all monies before the end of the Financial Year (31/12/2022) and only maintain a minimal balance in the account at the year end.

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 in accordance with the applicable law and regulations.

The Law applicable to Charities in Northern Ireland with Income of less than £250,000.00 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 accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the assets and liabilities of our Charity – Omagh District Masonic Charity Committee. 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.

This report was approved by the Trustees and signed on its behalf by:

Signed on behalf of the Trustees

Signed:

A handwritten signature in black ink, appearing to read 'J B McBain', written over a horizontal line.

**V.W.Bro. James B. McBain
Chairperson (Trustee)**

A handwritten signature in black ink, appearing to read 'Alastair Patterson', written over a horizontal line.

**W.Bro. Alastair Patterson
Treasurer (Trustee)**

Date: 21st June 2023



Independent Examiners Report to the Trustees of Omagh District Masonic Charity Committee

I report on the accounts of Omagh District Masonic Charity Committee for the year ended 31st December 2022, which comprises the Statement of Receipts and Payments and Statement of Assets and Liabilities, and the related notes.

Respective responsibilities of Charity Trustees and Examiner

The Charity Trustees you are responsible for the preparation of the accounts in accordance with Section 64(3) of the Charities Act (Northern Ireland) 2008. The Charity Trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

Examine the accounts under Section 65 of the Charities Act (Northern Ireland) 2008

To follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act; and

To State whether particular matters have come to my attention

Basis of Independent Examiners Report

My examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland. 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 included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Charity Trustees concerning such matters. The procedures undertaken do not provide evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent Examiners Statement

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

Which gives me reasonable cause to believe that in any material respect the requirements:

To keep accounting records in accordance with section 63 of the Charities Act and

To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008 have not been met; and

To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



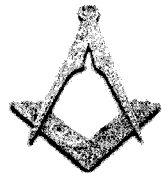
Nial Colhoun (for Watson & Colhoun)

Relevant professional qualification: ACA

Address: Unit B15 Omagh Business Complex, Great Northern Road, Omagh, BT78 5LU

Date: 22nd June 2023

**Provincial Grand Lodge of Tyrone & Fermanagh
Omagh District Masonic Charity Committee**




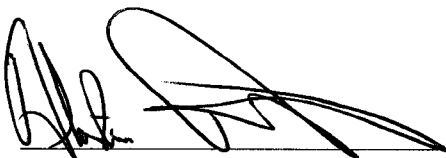
**RECEIPTS AND PAYMENTS ACCOUNT FOR YEAR ENDED 31st DECEMBER
2022**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Receipts					
Donations and Gift Aid	0	11,226	0	11,226	11,611
Bank Interest	20	0	0	20	6
Total Receipts	20	11,226	0	11,246	11,617
Payments					
Charitable Donations	0	12,357	0	12,357	11,611
Other Expenditure	0	0	0	0	0
Total Payments	0	12,357	0	12,357	11,611
Excess of Receipts over payments for the year	20	-1,131	0	-1,111	6
Transfers to / (from) Funds	0	0	0	0	0
(Deficit)/Surplus for the Year	20	-1,131	0	-1,111	6
Reconciliation of Funds					
Total Funds brought forward	0	2,478	0	2,478	2,472
(Deficit)/Surplus for the Year	20	-1,131	0	-1,111	6
Total Funds carried forward	20	1,347	0	1,367	2,478

Approved by Trustees on the 21st June 2023 and signed on their behalf by:

Signed:


 Rt. W. Bro. James B. McBain
 Chairperson (Trustee)


 W. Bro. Alastair Patterson
 Treasurer (Trustee)

**Provincial Grand Lodge of Tyrone & Fermanagh
Omagh District Masonic Charity Committee**



Statement of Assets and Liabilities as at 31 December 2022

Statement of Assets and Liabilities as at the Year ended 31st December 2022					
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Cash Funds					
Current Accounts	20	1,347	0	1,367	2,478
Deposit Account	0	0	0	0	0
Total Cash Funds	20	1,347	0	1,367	2,478
Assets retained for the Charities own use	0	0	0	0	0

Approved by Trustees on the 21st June 2023 and signed on their behalf by:

Signed:

**Rt. W. Bro. James B. McBain
Chairperson (Trustee)**

**W. Bro. Alastair Patterson
Treasurer (Trustee)**



Notes to the Financial Statements for the year end 31 December 2022

1. Accounting Policies

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

1.1 Statement of Receipts and Payments

All items of income and expenditure included within the Statement of Receipts and Payments have been accounted for on a cash receipts basis.

1.2 Statement of Assets and Liabilities

Assets retained for Charity's own use

The Charity has no legal title to the property the Charity operates from.

1.3 Fund Accounting

Funds are classified as either restricted funds or unrestricted funds, which are defined as follows:

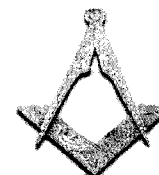
Restricted Funds:

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but within the wider objectives of the Charity Committee.

Unrestricted Funds:

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objectives of the Charity. If parts of the unrestricted funds are earmarked at the discretion of the Trustees for a particular purpose, they are designated as a separate fund. The designation has an administrative purpose only and does not legally restrict the Trustees discretion to apply the funds.

**Provincial Grand Lodge of Tyrone & Fermanagh
Omagh District Masonic Charity Committee**



2. Movement in Funds

	At 1 January 2022 £	Incoming Resources £	Outgoing Resources £	Transfer £	At 31 December 2022 £
Restricted Funds					
General Account	2,478	11,226	-12,357		1,347
Total Restricted Funds	2,478	11,226	-12,357		1,347
Unrestricted Funds					
1 General Funds	0	20	0		20
Total Unrestricted Funds	0	20	0		20
Endowment Funds	0	0	0	0	0
TOTAL FUNDS	2,478	11,246	-12,357	0	1,367

Purpose of Unrestricted Funds

General Fund: This is for the day to day running of the Charity.

3. Transactions with the Trustees

No Trustee received any remuneration or reimbursement of expenses during the year.

No Trustee or a person related to a trustee had any personal interest in any Contract or transaction entered into by the Charity during the year.

Signed on behalf of the Trustees & Omagh District Masonic Charity Committee

Signed:

**V.W. Bro. James B. McBain
Chairperson (Trustee)**

**W. Bro. Alastair Patterson
Treasurer (Trustee)**

Date: 21st June 2023

**Provincial Grand Lodge of Tyrone & Fermanagh
Omagh District Masonic Charity Committee**

