

# LISBURN AND DISTRICT MASONIC CHARITY FUND

## EXAMINER'S REPORT 2022

## INFORMATION ON THE FUND

The Lisburn & District Masonic Charity Fund is subject to the Charities Act (Northern Ireland) 2008, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and The Charities Act (Northern Ireland) 2022.

It is registered with The Charity Commission for Northern Ireland,

Charity No 106216

The operation of The Charity Fund is governed by its Constitution and Rules, originally dated 13 February 1995 with subsequent amendments dated 14 September 2015, 14 November 2016, 10 September 2018, 12 November 2018 and 11 March 2019.

Its members are masonic units that have their meeting place in a masonic hall situated within the Lisburn District as defined by the Provincial Grand Lodge of Antrim.

Craft Lodges elect three representatives, and Royal Arch Chapters, Councils of Knight Masons, Preceptory, and Prince Masons each elect two representatives to The Charity Fund Committee where they are entitled to vote at General, Special General, and Annual General Meetings. The masonic units are usually represented by their Almoner and Stewart of Charities, and in the case of Craft Lodges an additional representative is nominated.

The Charity Fund Committee elects The Charity Fund Board of Trustees at its Annual General Meeting, including the Chairman, Secretary, Treasurer, and Gift Aid Secretary.

The Charity Fund Board of Trustees is responsible for the governance, strategy, management, and administration of The Charity Fund. The objectives of The Charity Fund are:-

- (A) To relieve the poverty of widows of freemasons, relatives of freemasons, and freemasons who are experiencing financial hardship, and
- (B) To assist any duly constituted masonic charity, any other charitable masonic undertaking, or any non-masonic charity approved by the members of The Charity Fund Committee, and
- (C) At its discretion, to provide financial assistance for other charitable purposes as defined in The Charities Act (Northern Ireland) 2008

The Charity Fund Committee meets monthly, apart from the summer months and December. The Charity Fund Board of Trustees meets as and when required.

The Charity Fund receives donations that have been collected by its member masonic units, and from various fund-raising events organised by The Charity Fund Committee, Tax on Gift Aid donations is reclaimed, and all of the collected monies are donated to registered masonic and non-masonic charities.

The administrative costs of operating The Charity Fund are paid for by working expense donations from the member masonic units, and by members' ballots conducted at the monthly meetings of the Committee. The Trustees act in a voluntary capacity and receive no

remuneration other than any payments for expenses incurred in the operation of The Charity Fund.

The bankers to The Charity Fund are Danske Bank, PO Box 183, Donegall Square West, Belfast BT1 6JS. The Charity Fund operates two bank accounts, one the Charity Account for receiving charity donations and making charitable payments; and one the Working Expenses Account for the administrative costs of operating The Charity Fund.

The Charity Fund has Trustee, Public Liability, and Employers' Liability insurance to provide cover for those involved in the various activities and functions of The Charity Fund.

The annual accounts of The Charity Fund are prepared on a receipts and payments basis, based on the transactions recorded in the Fund's bank accounts where all monies received are lodged. The accounts of The Charity Fund are scrutinised by an Independent Examiner.

The address of the Fund is Lisburn Masonic Hall, 11 Belsize Road, Lisburn, Co Antrim BT27 4LA

## TRUSTEES

Samuel Jamison

Chairman

Mark Henderson

Secretary

Harold White

Treasurer

Brian Hampton

Gift Aid Secretary

Mel Bacon

Eddie Carson

Girvin Mairs

Arthur Morgan

Joe McCullough (Resigned 6 February 2023)

Geoffrey Rea

# Independent examiner's report to the charity trustees of Lisburn & District Masonic Charity Fund.

I report on the accounts of the Trust for the year ended 31 December 2022 which are set out in the following pages.

## 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:

1. Examine the accounts under section 65 of the Charities Act, and
2. 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
3. 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. 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.

Jonny O'Callaghan FCCA

25 Monument Road

Hillsborough Co Down

BT26 6HT

Date: 13 March 2023

# LISBURN AND DISTRICT MASONIC CHARITY FUND

## RECEIPTS AND PAYMENTS ACCOUNT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

Receipts £	Notes	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
Donations from Masonic Units	A	6816.10	1109.50	7925.60	1625.00
Surplus Night at the Races		1704.20		1704.20	125.00
AGM Ballot		84.00		84.00	0.00
Members' Donations for Working Expenses		599.00		599.00	102.00
Members' Monthly Draw		210.70		210.70	0.00
Other Donations					25.00
Gift Aid Reclaimed		734.76	204.88	939.64	294.99
Bank Interest		3.19		3.19	0.91
<b>Total Receipts</b>		<b>10151.95</b>	<b>1314.38</b>	<b>11466.33</b>	<b>2172.90</b>
Payments £					
Donations Made	B	3900.00	845.73	4745.73	2120.75
Governance Costs	C	491.70		491.70	371.73
Carol Service Expenses		50.00		50.00	0.00
<b>Total Payments</b>		<b>4441.70</b>	<b>845.73</b>	<b>5287.43</b>	<b>2492.48</b>
<b>Surplus of Payments over Receipts</b>		<b>5710.25</b>	<b>468.65</b>	<b>6178.90</b>	<b>319.58</b>
Total Funds Brought Forward		337.40	60.00	397.40	716.98
<b>Total Funds at Year End</b>	D	<b>6047.65</b>	<b>528.65</b>	<b>6576.30</b>	<b>397.40</b>

## SECTION B: Statement of assets and liabilities at 31 December 2021

	Note	Unrestricted Funds	Restricted Funds	Total
Cash at Bank 31 December 2021		337.40	60.00	397.40
Surplus for Year		5710.25	468.65	6178.90
Cash at Bank 31 December 2022	D	6047.65	529.65.	6576.30

### Notes

1 The Charity Fund had no further Assets or Liabilities at 31 December 2022.

2 The notes on the following pages form part of these financial statements.

Approved by the Trustees on 13 March 2023 and signed on their behalf by

Samuel Jamison  
Chairman

Harold White  
Treasurer

NOTES TO THE FINANCIAL ACCOUNTS FOR THE YEAR TO  
31 DECEMBER 2022

A. Donations received by category of masonic unit

£	2022	2021	2020
Craft Lodges	2363.71	1235.40	10065.40
Chapters	1289.89	340.00	539.00
Councils	300.00	0.00	165.00
Preceptories	3518.00	0.00	1150.00
Provincial Priory	0.00	0.00	567.00
Prince Masons	50.00	50.00	50.00
Total	7521.60	1625.40	12536.40

B. Donations Made

Charity Fund £	Restricted Donations	Unrestricted Donations	Total Donations 2022	Total Donations 2021
Victoria Jubilee Benevolent	683.23	1800.00	2483.23	1347.25
Belfast Masonic	50.00	1800.00	1850.00	743.50
Grand Lodge Ukraine Appeal	100.00	0.00	100.00	30.00
Harold McMaster Taggart	6.25	0.00	6.25	0.00
Masonic Boy's	6.25	0.00	6.25	0.00
St Mark's Church	0.00	300.00	300.00	0.00
Total	845.73	3900.00	4745.73	2120.75

C. Governance Costs

£	2022	2021
Postage, printing, and stationary	45.05	20.23
Bank Fees	101.57	48.55
Insurance	345.08	302.95
Total	491.70	371.73

#### D. Cash at bank 31 December 2022

	Charity Account	Working Expenses Account	Total
Cash balances as per Danske Bank statements	£6,140.60	£435.70	£6,576.30

#### E. Accounting Policy

These accounts have been prepared on a receipts and payments basis, and are based on all of the transactions recorded in the Charity and Working Expenses Bank Accounts.