

LISBURN AND DISTRICT MASONIC CHARITY FUND

EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

CCNI 24 Apl 24

Independent Examiner's Report to the Trustees of Lisburn & District Masonic Charity Fund.

I report on the accounts of the Charity Fund for the year ended 31 December 2023, which are set out on 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 any 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: 4 March 2024

LISBURN AND DISTRICT MASONIC CHARITY FUND

Receipts and Payments Account for the financial Year ended 31 December 2023

SECTION A: RECEIPTS AND PAYMENTS						
		Unrestricted	Restricted	Total		Total
	Notes	Funds	Funds	2023		2022
Donations from Masonic Units	A	9053.60	5117.19	14170.79		7925.60
Surplus Night at the Races		1953.00		1953.00		1704.00
AGM Ballot		485.00		485.00		84.00
Fireside Quiz		307.00		307.00		0.00
Gift Aid Reclaimed		1290.51	486.25	1776.76		939.64
Members' Donations for Working Expenses		389.00		389.00		599.00
Members' Monthly Draw		304.00		304.00		210.70
Bank Interest		7.38		7.38		3.19
Total Receipts		13789.49	5603.44	19392.93		11466.13
<u>PAYMENTS</u>						
Donations Made	B	14978.70	5397.09	20375.79		4745.73
Governance Costs	C	545.66		545.66		491.70
Carol Service Expenses		86.48		86.48		50.00
Deficit AGM Dinner		57.60		57.60		0.00
Total payments		15668.44	5397.09	21065.53		5287.43
Surplus of Receipts over payments		-1878.95	206.35	-1672.60		6178.90
Total Funds brought Forward		6140.60	435.70	6576.30		397.40
Total Funds at End of Year	D	4261.65	642.05	4903.70		6576.30

SECTION B: STATEMENT OF ASSETS AND LIABILITIES 31 DECEMBER 2023					
		Unrestricted	Restricted		
	Notes	Funds	Funds		
Cash at bank 31 December 2022		6140.60	435.70	6576.30	397.40
Surplus for year		-1878.95	206.35	-1672.60	6178.90
Cash at Bank 31 December 2023	D	4261.65	642.05	4903.70	6576.30

Notes

1The Charity Fund had no further Assets or Liabilities at 31 December 2023

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

Approved by the Trustees on 11 March 2024 and signed on their behalf by

Mel Bacon
Chairman

Harold White
Treasurer

LISBURN AND DISTRICT MASONIC CHARITY FUND

Notes to the Financial Accounts for the Year to 31 December 2023

Note A: Donations Received by Category of Masonic Unit

£	2023	2022	2021
Craft Lodges	9635.69	2463.71	1235.40
Chapters	1193.10	1066.80	340.00
Councils	145.00	300.00	0.00
Preceptories	2254.00	3518.00	0.00
Prince Masons	50.00	50.00	50.00
AGM Dinner Collection	285.00	0.00	0.00
Carol Service Collection	568.00	404.00	0.00
Other Unit Donations	40.00	0.00	0.00
Total	14170.79	7802.51	1625.40

Note B : Donations Made

Charity Fund £	Restricted Donations	Unrestricted Donations	Total Donations 2023	Total Donations 2022
FI VJ Welfare	2843.50	6839.34	9682.84	2483.23
Belfast Masonic	1264.84	6839.36	8104.20	1850.00
Joseph Karmel Benevolent	5.00	0.00	5.00	0.00
Seven Towers Masonic	10.00	0.00	10.00	0.00
Down Masonic Widows'	55.00	0.00	55.00	0.00
Harold Mc Master Taggart	18.75	0.00	18.75	6.25
St Mark's Church Ballymacash	0.00	300.00	300.00	300.00
Age NI	0.00	1000.00	1000.00	0.00
Fleming Fulton School	1200.00	0.00	1200.00	0.00
Grand Lodge Ukraine Appeal	0.00	0.00	0.00	100.00
Masonic Boys'	0.00	0.00	0.00	6.25
Total	5397.09	14978.70	20375.79	4745.73

Note C: Governance Costs

£	2023	2022
Postage, Printing and Stationary	116.06	45.05
Bank Fees	104.14	101.57
Insurance	325.46	345.08
Total	545.66	491.70

Note D: Cash at Bank 31 December 2023

£	Charity Account	Working Expenses Account	Total
Cash balances as per Danske Bank statements	4413.56	490.14	4903.70

Note 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.