

**REGISTERED COMPANY NUMBER: 06922371 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1130452**

**Strategic Report, Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 December 2020**  
**for**  
**Masonic Hall Ipswich Limited**

Finnigan & Co  
37 Lower Brook Street  
Ipswich  
Suffolk  
IP4 1AQ

**Contents of the Financial Statements  
for the Year Ended 31 December 2020**

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**Masonic Hall Ipswich Limited**

**Strategic Report  
for the Year Ended 31 December 2020**

The trustees present their strategic report for the year ended 31 December 2020.

**PRINCIPAL RISKS AND UNCERTAINTIES**

The major risks to which the Charity is exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate those risks.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
K J Larcombe - Trustee

**Report of the Trustees  
for the Year Ended 31 December 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Our charity's objectives as set out in the company's memorandum of association are:

- (a) For the public benefit to preserve and maintain the fabric and structure of the Freemasons Hall, Soane Street, Ipswich, IP4 2BG.
- (b) To advance the education of the public in the principles of Freemasonry, in particular, but not exclusively, by the establishment and maintenance of a Masonic Heritage Centre.

Freemasons Hall is a Grade II listed building, which was purpose-built and opened in 1876. At the time of its completion it was no doubt a fine example of the builders craft and ever since that time Ipswich Freemasons have met there and planned their charitable activities.

Unfortunately, their financial focus for many years was almost totally concerned with raising money in order to give it away to various charitable causes. For quite inexplicable reasons, the need to allocate some of their resources to keeping their Masonic centre in good order and making provision for the future appears to have escaped their notice. Regrettably, as a consequence, this Grade II listed building, which is sited in a designated conservation area of Ipswich, has been the victim of unintended neglect over an extended period of time. This unintended lack of consideration for the future has now been recognised and replaced by a policy which takes a fuller account of future needs.

Our aim continues to be to transform Freemasons Hall into a building which can look back on a rich history, which can be viewed as a distinctive part of Ipswich's heritage and available, not only as Masonic Centre, but for the wider use of the community. We believe that we have made considerable progress in this regard. An opinion which has been reinforced by very favourable comment from our Masonic tenants and visitors but we still believe that this is "work in progress".

The use of Ipswich's Freemasons Hall by the wider public has always been possible. However, with the passing of the years it has become a progressively less attractive venue for hire by the general public in comparison with any competitor because of its lack of modern facilities. And of course, it has to be admitted, that the wider public have not really been made aware of its availability. The need to raise public awareness of (i) the principles of Freemasonry; (ii) the very positive contribution that Freemasonry makes to society; (iii) the sheer physical existence of Freemasons Hall as an asset available to the wider community are seen as absolute priorities.

**Report of the Trustees  
for the Year Ended 31 December 2020**

**OBJECTIVES AND ACTIVITIES**

**Significant activities**

There is no doubt that the Trustees will look back on 2020 as a strange year because of the imposition Covid 19 had on Freemasonry. Indeed Freemasonry was suspended from March 19th, and did not meet again during the year. That does not mean however, that the Trustees had nothing to do during the year - far from it and it gave us the opportunity to concentrate all our efforts in adding to the funds already raised to enable the refurbishment of the Ladies and Gents toilets and the provision of a museum facility.

We have already reported that we had taken the necessary steps in 2018 to obtain Planning Approval and Listed Building Approval in order to carry out the necessary work required to bring the toilets and cloakroom accommodation up to modern standards. In 2016 the many Masonic Groups renting the building for their programme of meetings had attended an Extra-ordinary General Meeting where it was agreed that the Board should proceed with planning for a "demolish and rebuild" programme to put in place the necessary plans for new toilets and cloakroom facilities. The necessary Planning approval has subsequently been granted. A start has been made on this programme. The lowering of the ceiling in the kitchen "Wash-up" room to enable connection with the proposed extension has been completed, as has the completion of the Disabled toilet facility during the early part of 2020.

The final phase of these works as approved in 2018, involved significant demolition works and the provision of much larger toilets and cloakroom facilities than existing, at a cost in excess of £400,000. It subsequently became clear to the Trustees, that the appetite to raise this level of funding was not realistic, so the decision was taken to reduce the scope of our proposals to a size that would be more realistic in terms of funds we would be likely to raise. Changes to the planning approval were commissioned, the result being a new layout has been approved. The estimated cost of which has been reduced to £200,000. By the end of 2020, the Development and Improvement fund stood at £131,000 leaving us with a realistic target to raise a further £70,000 to enable us to complete the works. It is the Trustees intention to let a tender for the completion of these new proposals, during 2021, subject to the necessary funds being raised.

Once these works have been completed, Ipswich freemasons will have a venue which they feel is one in which they can take much pride as a historic masonic meeting place. The Trustees have to a large extent achieved their primary objective of maintaining and preserving (and improving where feasible) the fabric and structure of Ipswich's Freemasons Hall. They have kept up a continuous programme of building work which has, to a very large extent, ensured the future integrity of the original building and a continuous programme of measures which have made enormous improvements to the decorative state of the premises. At the same time we have endeavoured to ensure that the building complies with current regulatory standards in regard to Health & Safety, Fire Safety, and Environmental Health requirements. They now feel that Ipswich's Freemasons Hall has a viable future and will continue to be an integral part of Ipswich's architectural heritage.

The Trustees have not lost sight of their secondary objective of educating the Ipswich population on the principles of Freemasonry. The opening of a dedicated Masonic Heritage Centre is included in our proposals but will be smaller than that originally envisaged.

The Trustees continue to bring the benefits of Freemasonry as a social force for good to the notice of the wider public. We have until this year continued and expanded our efforts to make our work known with our continued participation in Ipswich's Heritage Weekend. The Coronavirus Pandemic precluded us from opening the Building to the public during 2020, but provided government restrictions are lifted during 2021, we will continue with our participation in that event and will open Freemasons Hall to the public during September 2021. Stewards will be available to answer any and all queries. These open weekends serve to highlight the very positive message that Freemasonry is a major deliverer of charity both nationally and locally and as such is a very positive and constructive influence in the community.

**Report of the Trustees  
for the Year Ended 31 December 2020**

**OBJECTIVES AND ACTIVITIES**

**Public benefit**

This statement complies with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. We have reviewed this guidance when reviewing our aims and objectives and in planning future activities. The Trustees consider that their planned activities will contribute to the aims and objectives they have set.

**Reserves**

The Trustees plan to build up the company reserves as indicated to ensure (i) necessary repairs and maintenance can always be undertaken with expedition and (ii) that a longer-term strategy to provide improved facilities to Freemasons Hall remains viable. This will ultimately give it the necessary standing with the local community and make it an attractive proposition for the wider general public to hire and use for their social requirements.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

The directors of the company are also the charity trustees for the purposes of charity law. The charity may by ordinary resolution appoint a person who is willing to be a director and determine the rotation in which any additional directors are to retire.

**Induction and training of new trustees**

New trustees are advised of their role and responsibilities by current trustees. Each is encouraged to use the Charity Commission website to remain fully abreast of their role.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

06922371 (England and Wales)

**Registered Charity number**

1130452

**Registered office**

8/10 Soane Street  
Ipswich  
Suffolk  
IP4 2BG

**Trustees**

K J Larcombe Director  
P N Matthews Retired  
A C Page Retired  
K D Payne Retired (resigned 18.5.20)  
R R Player Retired  
A A Tydeman Retired  
H Watson Director/engineer

**Independent Examiner**

Finnigan & Co  
37 Lower Brook Street  
Ipswich  
Suffolk  
IP4 1AQ

Approved by order of the board of trustees on ..... and signed on its behalf by:

**Masonic Hall Ipswich Limited**

**Report of the Trustees  
for the Year Ended 31 December 2020**

.....  
A C Page - Trustee

**Independent Examiner's Report to the Trustees of  
Masonic Hall Ipswich Limited**

**Independent examiner's report to the trustees of Masonic Hall Ipswich Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr P D Finnigan  
FCCA  
Finnigan & Co  
37 Lower Brook Street  
Ipswich  
Suffolk  
IP4 1AQ

Date: .....



**Masonic Hall Ipswich Limited**

**Statement of Financial Activities  
for the Year Ended 31 December 2020**

	Notes	31.12.20 Unrestricted fund £	31.12.19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		119,642	75,578
<b>Charitable activities</b>			
Raising funds		32,514	-
Other trading activities	2	6,500	6,000
<b>Total</b>		158,656	81,578
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Raising funds		47,269	63,340
Other		15,396	42,554
<b>Total</b>		62,665	105,894
<b>NET INCOME/(EXPENDITURE)</b>		95,991	(24,316)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		91,174	115,490
<b>TOTAL FUNDS CARRIED FORWARD</b>		187,165	91,174

The notes form part of these financial statements

**Masonic Hall Ipswich Limited**

**Balance Sheet  
31 December 2020**

	Notes	31.12.20 Unrestricted fund £	31.12.19 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	1,600	2,400
<b>CURRENT ASSETS</b>			
Debtors	8	385	193
Cash at bank		206,828	105,218
		<u>207,213</u>	<u>105,411</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(21,648)	(16,637)
<b>NET CURRENT ASSETS</b>		<u>185,565</u>	<u>88,774</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		187,165	91,174
<b>NET ASSETS</b>		<u>187,165</u>	<u>91,174</u>
<b>FUNDS</b>	10		
Unrestricted funds		187,165	91,174
<b>TOTAL FUNDS</b>		<u>187,165</u>	<u>91,174</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
A C Page - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 December 2020**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Donations and legacies**

Donations are recognised when the charity has been notified in writing of both the amount and the settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 33% on reducing balance
Computer equipment	- 33% on reducing balance

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

2. OTHER TRADING ACTIVITIES

	31.12.20	31.12.19
	£	£
Social lotteries	6,500	6,000

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.20	31.12.19
	£	£
Depreciation - owned assets	800	1,199

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.20	31.12.19
	7	7
Direct charitable work		

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	75,578
Other trading activities	6,000
<b>Total</b>	81,578
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Raising funds	63,340
Other	42,554
<b>Total</b>	105,894
<b>NET INCOME/(EXPENDITURE)</b>	(24,316)

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

RECONCILIATION OF FUNDS

Total funds brought forward

TOTAL FUNDS CARRIED FORWARD

Unrestricted  
fund  
£

115,490

91,174

7. TANGIBLE FIXED ASSETS

COST

At 1 January 2020 and 31 December 2020

Fixtures  
and  
fittings  
£

Computer  
equipment  
£

Totals  
£

13,624

7,548

21,172

DEPRECIATION

At 1 January 2020

Charge for year

12,058

522

6,714

278

18,772

800

At 31 December 2020

12,580

6,992

19,572

NET BOOK VALUE

At 31 December 2020

1,044

556

1,600

At 31 December 2019

1,566

834

2,400

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other debtors

31.12.20  
£  
385

31.12.19  
£  
193

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

## 9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Social security and other taxes	63	-
Other creditors	8,081	6,893
Net pay	(128)	(128)
Accruals and deferred income	13,632	9,872
	<u>21,648</u>	<u>16,637</u>

## 10. MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	91,174	95,991	187,165
	<u>91,174</u>	<u>95,991</u>	<u>187,165</u>
<b>TOTAL FUNDS</b>	<u>91,174</u>	<u>95,991</u>	<u>187,165</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	158,656	(62,665)	95,991
	<u>158,656</u>	<u>(62,665)</u>	<u>95,991</u>
<b>TOTAL FUNDS</b>	<u>158,656</u>	<u>(62,665)</u>	<u>95,991</u>

## Comparatives for movement in funds

	At 1.1.19	Net movement in funds	At 31.12.19
	£	£	£
<b>Unrestricted funds</b>			
General fund	115,490	(24,316)	91,174
	<u>115,490</u>	<u>(24,316)</u>	<u>91,174</u>
<b>TOTAL FUNDS</b>	<u>115,490</u>	<u>(24,316)</u>	<u>91,174</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	81,578	(105,894)	(24,316)
<b>TOTAL FUNDS</b>	<u>81,578</u>	<u>(105,894)</u>	<u>(24,316)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	115,490	71,675	187,165
<b>TOTAL FUNDS</b>	<u>115,490</u>	<u>71,675</u>	<u>187,165</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	240,234	(168,559)	71,675
<b>TOTAL FUNDS</b>	<u>240,234</u>	<u>(168,559)</u>	<u>71,675</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

**Masonic Hall Ipswich Limited**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2020**

	31.12.20 £	31.12.19 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	119,642	75,578
<b>Other trading activities</b>		
Social lotteries	6,500	6,000
<b>Charitable activities</b>		
Grants	32,514	-
<b>Total incoming resources</b>	158,656	81,578
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Property maintenance	24,095	50,055
Cleaning	2,462	4,927
Sundries	360	542
	26,917	55,524
<b>Other</b>		
Wages	15,396	20,136
<b>Support costs</b>		
<b>Management</b>		
Rent, rates and water	1,715	3,279
Licences and insurance	5,580	5,490
Light and heat	6,190	8,323
Telephone	1,332	1,219
Postage and stationery	649	1,441
Advertising	-	180
	15,466	19,932
<b>Other</b>		
Depreciation of tangible fixed assets	800	1,200
<b>Governance costs</b>		
Accountancy and legal fees	2,286	3,720
Legal fees	1,800	5,382
	4,086	9,102
<b>Total resources expended</b>	62,665	105,894
<b>Net income/(expenditure)</b>	95,991	(24,316)

This page does not form part of the statutory financial statements