

Report of the Trustees and

Financial Statements

For The Year Ended 31st December 2022

for

**The Provincial Grand Charity of
Northamptonshire & Huntingdonshire**

L McShane
Statutory Auditor
2 College Street
Higham Ferrers
Rushden
NN10 8DZ

**The Provincial Grand Charity of
Northamptonshire & Huntingdonshire**

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For The Year Ended 31st December 2022**

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**The Provincial Grand Charity of
Northamptonshire & Huntingdonshire**

**Report of the Trustees
For The Year Ended 31st December 2022**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2022. 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

The objects of the Charity are to apply both the capital and income to, or for the relief of:

- 1) Need amongst brother masons, or their widows, or other relatives or dependents;
- 2) To or for the benefit of Masonic Charities; and
- 3) To other charitable institution or societies, or other charitable purposes, as the Executive Committee shall from time to time direct.

The Charity has continued to achieve its objectives during the year.

Public benefit

In carrying out there objectives, the Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission.

FINANCIAL REVIEW

Financial position

With the restriction lifted from Covid-19 we have seen lodge activities return and this year represents a full year and donations from lodges has increased from £31,303 last year to £65,480 this year.

We have also drawn down from the investments as we needed to ensure that we had the funds to cover the needs of the brethren within our Province following the invasion of Ukraine and the effect of the cost of living crisis may have on the needs of the members.

The effect of the invasion has seen the value of the investments reduce by £64,974 for the year. However, the markets are susceptible to external factors and we may see a drop in future months following the current activities around the world.

Reserves policy

In order for the Charity to secure the continuation of its core activities over the long term, it has adopted a reserve policy which allows for investment income to cover those long-term commitments. The policy also identifies and isolates restricted funds to enable the Charity to make best use of its unrestricted funds.

Grants to non-Masonic charities are funded from cash reserves generated as a result of reviewing the total asset base regularly, and not allowing investments to rise substantially above an agreed level.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**The Provincial Grand Charity of
Northamptonshire & Huntingdonshire**

**Report of the Trustees
For The Year Ended 31st December 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Constitution provides for not less than five, and no more than twelve Trustees. If a person ceases to be a Trustee for any reason, a new Trustee is appointed to complete the requisite number by the Trustees. New Trustees, other than those positions specified below, are elected at the Annual General Meeting to hold office for three years. The Provincial Grand Master of the Province of Northamptonshire and Huntingdonshire for the time being is the Provincial Grand President of the Charity. Although not a Trustee, he has the power to appoint Trustees and the right to attend meetings of the Charity

The Trustees shall include:

- The Chairman of the Charity, who shall be the Deputy Provincial Grand Master of the Province of Northamptonshire and Huntingdonshire for the time being;
- The Vice-Chairman of the Charity, who shall be the Assistant Provincial Grand Master of the Province of Northamptonshire and Huntingdonshire for the time being, (or if more than one, the Senior Assistant Provincial Grand Master);
- The Secretary of the Charity shall be appointed by the Provincial Grand President from time to time and shall by appointment become a member of the Executive Committee;
- The Provincial Grand Almoner for the Province of Northamptonshire and Huntingdonshire for the time being;
- The Treasurer of the Charity, who shall be the Provincial Grand Treasurer for the Province of Northamptonshire and Huntingdonshire for the time being, or such other member of the Charity as the Provincial Grand President shall appoint;
- The Provincial Grand Charity Steward for the Province of Northamptonshire and Huntingdonshire for the time being; and
- All Assistant Provincial Grand Masters of the Province of Northamptonshire and Huntingdonshire for the time being.

Induction and training of new trustees

All new Trustees go through an induction process where their duties and rights are fully explained to them.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1028243

Principal address

Freemason's Hall
Sheaf Close
Lodge Farm
Northampton
Northamptonshire
NN5 7UL

Trustees

W. Bro C A Bennett
W. Bro L Orsi (resigned 12.3.2022)
W. Bro M C A Caseman-Jones
W. Bro J E Rivett
W. Bro G R Crawford
W. Bro J R H Hibbins
W. Bro M Constant (resigned 27.7.2022)
W. Bro G T Dempsey
W. Bro P A Sparks
W. Bro K R Williams
W. Bro K C Mackie
W. Bro W T Diggins
W. Bro M Warren
W. Bro T J Almond (appointed 27.7.2022)

**The Provincial Grand Charity of
Northamptonshire & Huntingdonshire**

**Report of the Trustees
For The Year Ended 31st December 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Liam McShane FCCA
Chartered Certified Accountant and Registered Auditor
Statutory Auditor
2 College Street,
Higham Ferrers,
Rushden
NN10 8DZ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by order of the board of trustees on 11th March 2023 and signed on its behalf by:



W. Bron E Rivett - Trustee

Report of the Independent Auditors to the Trustees of
The Provincial Grand Charity of
Northamptonshire & Huntingdonshire

Opinion

We have audited the financial statements of The Provincial Grand Charity of Northamptonshire & Huntingdonshire (the 'charity') for the year ended 31st December 2022 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Trustees of
The Provincial Grand Charity of
Northamptonshire & Huntingdonshire

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks applicable to the charity as well as the sectors in which it operates. We determined that the following laws and regulations were most significant: the Companies Act 2006, UK taxation laws, UK GAAP and Charities Act 2006.

We obtained an understanding of how the charity is complying with those legal and regulatory frameworks by making inquiries of management.

We have selected a performance materiality applicable to the audit of £24,800. A substantive approach to the testing of transactions and year end balances has been adopted because of the involvement of only a very small number of people in authorizing transactions and recording them which is common in charities of this size. The substantive approach, together with initial and final analytical reviews which highlight significant areas for further audit investigation, is believed to give the highest level of probability of detecting material irregularities, including fraud.

Prior to commencement of the audit, staff were briefed on the risk assessment of the susceptibility the charity's financial statements have to material misstatement, including how fraud could occur.

At the completion stage of the audit the results of audit tests were re-examined to ensure that they were consistent with our knowledge of the client and did not warrant further investigation of transactions and balances.

We have assessed the susceptibility of the financial statements of the charity to material misstatement, including how fraud might occur. Audit procedures performed for the charity's accounts included

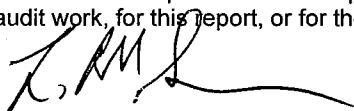
- identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
- understanding how those charged with governance considered and addressed the potential for the override of controls or other inappropriate influence over the financial reporting process;
- challenging assumptions and judgements made by the management in its significant accounting estimates;
- identifying and testing journal entries, in particular any journal entries posted with unusual account combinations; and
- assessing the extent of the compliance with the relevant laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



L McShane
Statutory Auditor
2 College Street
Higham Ferrers
Rushden
NN10 8DZ

11th March 2023

**The Provincial Grand Charity of
Northamptonshire & Huntingdonshire**

**Statement of Financial Activities
For The Year Ended 31st December 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	66,118	4,685	70,803	40,978
Investment income	3	17,967	-	17,967	18,561
Total		84,085	4,685	88,770	59,539
EXPENDITURE ON					
Raising funds		1,770	-	1,770	7,851
Charitable activities					
Petitioners/Emergency grants		38,509	-	38,509	25,301
Other Masonic grants		7,140	-	7,140	14,500
Non Masonic grants		16,585	-	16,585	44,543
Purchases re T.L.C.		-	11,692	11,692	11,313
Administration		338	-	338	2,135
The 3 Pillars - Feeding The Homeless		-	-	-	2,833
Total		64,342	11,692	76,034	108,476
NET INCOME/(EXPENDITURE)		19,743	(7,007)	12,736	(48,937)
Other recognised gains/(losses)					
Gains/(losses) on revaluation of fixed assets		(64,974)	-	(64,974)	123,935
Net movement in funds		(45,231)	(7,007)	(52,238)	74,998
RECONCILIATION OF FUNDS					
Total funds brought forward		888,218	20,174	908,392	833,394
TOTAL FUNDS CARRIED FORWARD		842,987	13,167	856,154	908,392

The notes form part of these financial statements

**The Provincial Grand Charity of
Northamptonshire & Huntingdonshire**

**Balance Sheet
31st December 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Investments	7	785,937	-	785,937	900,911
CURRENT ASSETS					
Cash at bank		90,517	13,167	103,684	35,979
CREDITORS					
Amounts falling due within one year	8	(33,467)	-	(33,467)	(28,498)
NET CURRENT ASSETS		<u>57,050</u>	<u>13,167</u>	<u>70,217</u>	<u>7,481</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>842,987</u>	<u>13,167</u>	<u>856,154</u>	<u>908,392</u>
NET ASSETS		<u>842,987</u>	<u>13,167</u>	<u>856,154</u>	<u>908,392</u>
FUNDS	9				
Unrestricted funds				842,987	888,218
Restricted funds				<u>13,167</u>	<u>20,174</u>
TOTAL FUNDS				<u>856,154</u>	<u>908,392</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11th March 2023 and were signed on its behalf by:


J E Rivett - Trustee

**The Provincial Grand Charity of
Northamptonshire & Huntingdonshire**

**Notes to the Financial Statements
For The Year Ended 31st December 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from 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.

Fixed asset investments

Investments are initially recognised at their transaction value and subsequently measured at their market value at the balance sheet date using the closing quoted market price. The statement for financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

Gains and losses

All gains and losses are taken to the statements of financial activities as they arise. realised gains and losses on investments are calculated as the difference between sales proceeds and opening market value or purchase date if later. Unrealised gains and losses are calculated as the difference between the market value at the year end and opening market value or purchase date if later. Realised and unrealised gains are separated in the statement of financial activities.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	65,480	31,303
PGM's Bonus ball	<u>5,323</u>	<u>9,675</u>
	<u>70,803</u>	<u>40,978</u>

**The Provincial Grand Charity of
Northamptonshire & Huntingdonshire**

**Notes to the Financial Statements - continued
For The Year Ended 31st December 2022**

3. INVESTMENT INCOME

	2022	2021
	£	£
Dividends received	<u>17,967</u>	<u>18,561</u>

4. GRANTS PAYABLE

	2022	2021
	£	£
Petitioners/Emergency grants	38,509	25,301
Other Masonic grants	7,140	14,500
Non Masonic grants	16,585	44,543
The 3 Pillars - Feeding The Homeless	-	2,833
	<u>62,234</u>	<u>87,177</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2022 nor for the year ended 31st December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2022 nor for the year ended 31st December 2021.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	40,728	250	40,978
Investment income	<u>18,561</u>	<u>-</u>	<u>18,561</u>
Total	<u>59,289</u>	<u>250</u>	<u>59,539</u>
EXPENDITURE ON			
Raising funds	7,851	-	7,851
Charitable activities			
Petitioners/Emergency grants	25,301	-	25,301
Other Masonic grants	14,500	-	14,500
Non Masonic grants	44,543	-	44,543
Purchases re T.L.C.	-	11,313	11,313
Administration	2,135	-	2,135
The 3 Pillars - Feeding The Homeless	<u>-</u>	<u>2,833</u>	<u>2,833</u>
Total	<u>94,330</u>	<u>14,146</u>	<u>108,476</u>
NET INCOME/(EXPENDITURE)	(35,041)	(13,896)	(48,937)
Transfers between funds	(2,833)	2,833	-
Other recognised gains/(losses)			
Gains on revaluation of fixed assets	<u>123,935</u>	<u>-</u>	<u>123,935</u>
Net movement in funds	86,061	(11,063)	74,998
RECONCILIATION OF FUNDS			
Total funds brought forward	802,157	31,237	833,394

**The Provincial Grand Charity of
Northamptonshire & Huntingdonshire**

**Notes to the Financial Statements - continued
For The Year Ended 31st December 2022**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>888,218</u>	<u>20,174</u>	<u>908,392</u>

7. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1st January 2022	900,911
Disposals	(50,000)
Revaluations	<u>(64,974)</u>
At 31st December 2022	<u>785,937</u>
NET BOOK VALUE	
At 31st December 2022	<u>785,937</u>
At 31st December 2021	<u>900,911</u>

There were no investment assets outside the UK.

The investments have been valued on the current market value basis in line with the relevant requirement for charity reporting.

The historical cost of these investments is £296,996 (2022 - £314,447).

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Provincial Grand Lodge	16,501	16,016
Other creditors	12,459	10,980
Monies due to Devonshire Court	570	520
Festival etc contra account	<u>3,937</u>	<u>982</u>
	<u>33,467</u>	<u>28,498</u>

9. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	888,218	(45,231)	842,987
Restricted funds			
TLC	19,774	(7,007)	12,767
NGH	<u>400</u>	<u>-</u>	<u>400</u>
	<u>20,174</u>	<u>(7,007)</u>	<u>13,167</u>
TOTAL FUNDS	<u>908,392</u>	<u>(52,238)</u>	<u>856,154</u>

**The Provincial Grand Charity of
Northamptonshire & Huntingdonshire**

**Notes to the Financial Statements - continued
For The Year Ended 31st December 2022**

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	84,085	(64,342)	(64,974)	(45,231)
Restricted funds				
TLC	4,685	(11,692)	-	(7,007)
TOTAL FUNDS	<u>88,770</u>	<u>(76,034)</u>	<u>(64,974)</u>	<u>(52,238)</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	802,157	88,894	(2,833)	888,218
Restricted funds				
TLC	30,837	(11,063)	-	19,774
NGH	400	-	-	400
The 3 Pillars - Feeding The Homeless	-	(2,833)	2,833	-
	<u>31,237</u>	<u>(13,896)</u>	<u>2,833</u>	<u>20,174</u>
TOTAL FUNDS	<u>833,394</u>	<u>74,998</u>	<u>-</u>	<u>908,392</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	59,289	(94,330)	123,935	88,894
Restricted funds				
TLC	250	(11,313)	-	(11,063)
The 3 Pillars - Feeding The Homeless	-	(2,833)	-	(2,833)
	<u>250</u>	<u>(14,146)</u>	<u>-</u>	<u>(13,896)</u>
TOTAL FUNDS	<u>59,539</u>	<u>(108,476)</u>	<u>123,935</u>	<u>74,998</u>

**The Provincial Grand Charity of
Northamptonshire & Huntingdonshire**

**Notes to the Financial Statements - continued
For The Year Ended 31st December 2022**

9. MOVEMENT IN FUNDS - continued

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

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	802,157	43,663	(2,833)	842,987
Restricted funds				
TLC	30,837	(18,070)	-	12,767
NGH	400	-	-	400
The 3 Pillars - Feeding The Homeless	-	(2,833)	2,833	-
	<u>31,237</u>	<u>(20,903)</u>	<u>2,833</u>	<u>13,167</u>
TOTAL FUNDS	<u>833,394</u>	<u>22,760</u>	<u>-</u>	<u>856,154</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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	143,374	(158,672)	58,961	43,663
Restricted funds				
TLC	4,935	(23,005)	-	(18,070)
The 3 Pillars - Feeding The Homeless	-	(2,833)	-	(2,833)
	<u>4,935</u>	<u>(25,838)</u>	<u>-</u>	<u>(20,903)</u>
TOTAL FUNDS	<u>148,309</u>	<u>(184,510)</u>	<u>58,961</u>	<u>22,760</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2022.

**The Provincial Grand Charity of
Northamptonshire & Huntingdonshire**

**Detailed Statement of Financial Activities
For The Year Ended 31st December 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	65,480	31,303
PGM's Bonus ball	<u>5,323</u>	<u>9,675</u>
	70,803	40,978
Investment income		
Dividends received	<u>17,967</u>	<u>18,561</u>
Total incoming resources	88,770	59,539
EXPENDITURE		
Raising donations and legacies		
PGM's Bonus Ball costs and prize payments	1,770	7,851
Charitable activities		
Purchases re T.L.C.	11,692	11,313
Grants to institutions	<u>62,234</u>	<u>87,177</u>
	73,926	98,490
Support costs		
Management		
Meeting expenses	<u>338</u>	<u>2,135</u>
Total resources expended	<u>76,034</u>	<u>108,476</u>
Net income/(expenditure)	<u><u>12,736</u></u>	<u><u>(48,937)</u></u>