

**KENT MASONIC LIBRARY AND MUSEUM TRUST**  
**Annual General Meeting held on 15<sup>th</sup> September 2018 at the**  
**Masonic Centre, Canterbury.**

**Members present:**

W.Bro. R Waltham (Chairman)	W.Bro. D.Alexander Assistant Provincial
W.Bro. C.Boxer	Grand Master
W.Bro. R O'Brien	W.Bro. M.Bassant Assistant Provincial
W.Bro. I Ward (Treasurer)	Grand Master
W.Bro. A.Eldridge	W.Bro. C Pottle (Chairman Association of
W.Bro. J.H.A.Andrews (Secretary)	Patrons)
W.Bro D Tyler	Dr. S Turner Mentor
W.Bro. R Evans	
W.Bro. G.Cuthbert (Facilities Manager)	
W.Bro. D Birch (Curator)	
W.Bro. D Pearson (Head of Library)	

Together with 59 Lodge Representatives, Patrons, Museum Stewards and their ladies.

The Chairman opened the meeting at 11.00 a.m. by reading the fire instructions then welcomed all present and in particular The Assistant Provincial Grand Masters and thanked everyone for their continued support of the Museum and Library. The Chairman paid tribute to the late W.Bro. David Wells a former Trustee, and asked everyone to stand for a moment of respect to departed merit.

**Apologies:**

Apologies were received from R.W.Bro. M.Estaugh the Provincial Grand Master of West Kent, W.Bro. N Johnson Assistant Provincial Grand Master East Kent and Provincial Grand Master designate, W.Bro. D. Graeme Assistant Provincial Grand Master East Kent, W.Bro. W Daniel Provincial Grand Treasurer, W.Bro. A.Denne a Past Chairman, W.Bro. J Flower Trustee, W.Bro P Self and 25 Lodge Representatives, Patrons or Stewards.

**2. Minutes of the Meeting held on 16<sup>th</sup> September 2017.**

The Minutes of the previous meeting having been posted on the Museum website, W.Bro. K.Chatfield of the Manor of Chatham Lodge No. 4688 proposed and W.Bro. N. Drakley of the Trinity Lodge No. 7021 seconded they should be taken as read and be adopted. This was put to the meeting and carried.

**3. Statement by the Chairman.**

First and foremost I would like to express my genuine, heartfelt gratitude to everyone involved in the work and promotion of the Trust; the Stewards who look after our visitors so brilliantly, the Lodge Representatives who continuously promote our important work to the membership, the Chairman, Deputy Chairman and team of the invaluable Association of patrons, the key people and managers who organise everything so superbly, including our Curator, our Head of Library, our buildings and operations managers, our shop manager, their various teams, our marketing and outreach teams, our backroom data-entry and book collection team, and of course, our Trustees.

The overall team needed to maintain and continuously improve our value, our work and our operation, is large, consisting of more than eighty people. If you add the Lodge Representatives to that, there are well in excess of 200. That's a big family for sure, and I'm grateful that I don't need to buy them all a Christmas present! I want each and every one of that extended family to know that your contribution is greatly valued and that without your zeal and attachment, the important and ever-growing reach and benefit of this Trust would

simply not work. It is an enormous privilege to be the Chairman of the Trust and I am ever mindful of the value that you all bring to our work and to our family. It is difficult to express that gratitude sufficiently, so I hope that a simple but very sincere “Thank you all” will suffice.

Today we will be losing Tony Eldridge as a Trustee and I would not like this moment to pass without us acknowledging the immense amount of work and input he has given to the organisation over a very long period. His enthusiasm has always been infectious and his skills and knowledge in promotional and business management, insurance, and several other important areas have been selflessly donated by him to the operation, for a long time. Tony: please would you stand so that we can collectively show you our thanks and sincere good wishes in the usual manner. Thank you, Tony, from us all. Especial thanks from me for staying in post a year beyond your anticipated retirement from the Trust, specifically to support me during this first year of my tenure, which is hugely appreciated.

It is hard to believe that a year has gone by since my appointment at the last AGM but, when I look at the evolution of the organisational structure and what has been achieved by everyone during that period, I can see clearly that a huge amount has been undertaken and given wonderfully positive momentum. We’ll hear a little later in this meeting the specific work and achievements of each of the sections, but I just wanted to highlight the clear move towards defining roles, responsibilities and accountabilities, all of which are so important in the modern organisational world – especially so in these days of GDPR, Trustee accountability, due diligence, and everything else that is essential to ensuring that an organisation is operated responsibly and effectively.

As we move forward and evolve to align ourselves positively with the modern world, I am delighted to say that we are focussing diligently upon the way in which we reach out to people – both Freemasons and the people and communities around us and further afield. Robin Evans is a highly experienced marketing professional and he will today become a Trustee. Robin has worked tirelessly in promoting the work of the Trust since he became our first ever Marketing Manager, way back in 2010. One example of his impact is the positioning of the Museum in the very top echelon of places to visit in the City. His knowledge and understanding of modern marketing methods, such as social media, Trip Advisor, and so on, has been and continues to be invaluable to the tremendously positive way in which we are perceived, far and wide.

Another way in which we are focussing on that positive connection with the people around us – both inside and outside of Freemasonry – is by the introduction of an exciting and essential Outreach programme. David Flemming is heading-up that operation for us and we are all very excited to see how it evolves and develops in the months and years ahead – and of course ever conscious of the need to focus on educational outreach in line with our CIO status. Thank you, David, for taking on this new role and we all, I am sure, wish you every possible success with it.

Speaking of the importance of reaching out to encourage understanding of our important work and also encourage more tangible support through patronage, our Association of Patrons continues its vital work. Now under the highly effective Chairmanship of Charles Pottle, the Association is re-gathering its energy and enthusiasm and with the direction and guidance of the superb team that Charles has put in place, it looks towards a highly effective future in its thoroughly tangible and essential support of the Trust.

With the immense and tremendous support and encouragement of Trustee RWBro Mark Estaugh, we have also taken some very positive steps towards a far more pro-active and effective connection with the Lodges and Brethren of the Province of West Kent, where Mark is, of course, the Provincial Grand Master. Phil Moore has been appointed Deputy Chairman of the Association of Patrons and is working very closely with Charles Pottle and the AOP team in his endeavours to reinforce that relationship between the two Provinces and cement it permanently for the benefit of the Trust throughout future generations.

Most of you will be aware by now that the Trust has, for the first time in any of its existences and formats, appointed a Chief Executive Officer – a CEO. I should like to take this opportunity of formally announcing that appointment to the world at large, and of introducing you to David Tyler, who has kindly agreed to undertake that voluntary position and apply his senior organisational management experience to the role. David will be appointed as a Trustee later in this meeting. He will, I am sure, continue to evolve the structure of the organisation to ensure the most effective way forward for the Trust and its CIO (and other) requirements and compliance, all of which is immensely important to the health and good standing of the Trust in the modern age. He will certainly be looking at a more robust approach to some of the essentials of a modern-day organisation, such as GDPR compliance, process auditing, revision of procedures to ensure that methods are fit-for-purpose, secure physical and electronic storage of assets and data, general security, fire safety and the wellbeing of personnel. He's also working closely with Jim Flower to properly acknowledge the long-service and commitment of Stewards who have been at the coal face for us for many years. Lots of work ahead for David, that's for sure, so your support for him is absolutely essential and would, I am certain, be most welcome! Thank you, David, for taking on this vital role for the health and future status of the Trust. Thank you all for your invaluable support of the work that lies ahead for him.

In conclusion I would say that the past year has been one of review and reorganisation, of assessing need where compliance and due diligence are needed, of initiating an exciting programme of marketing, promotion, outreach and the renewed attraction of Patronage, and of the whole Museum & Library team continuing the excellent work for which it has rightly become known. Visitor numbers, as we will surely hear a little later, continue to rise and our positioning as a go-to attraction in Canterbury is simply amazing. I look forward to a further exciting year ahead, with even more improvements all round, including a reinvigorated library.

Finally, I would like to thank our Secretary, John Andrews, for organising today's AGM and lunch for us all, and once again take the opportunity to praise and thank everyone involved for helping to ensure the successful future and status of this unique and important asset that is currently in our care.

Thank you all.

#### **4. To Approve the Accounts.**

The Chairman started by thanking W.Bro, Sams of the King's Navy Lodge No. 2901 for his for his insightful comments which the Trustees had taken on board.

The Treasurer delivered his report.

The Treasurer introduced the accounts which had been examined and approved. New reporting requirements had been introduced, so the external Examiners had been asked to prepare the accounts this year. Unfortunately, they had used a standard template which suggested that certain Notes were attached which in fact were not. The Treasurer circulated a paper which provided further analysis of the situation particularly comparing the outturn for 2018 with that for 2017.

He then highlighted major changes. Income from the Association of Patrons, and from the Province had reduced. There were 2 'one off' significant income streams from the sale of books and prints. In addition, the surplus from the sales in the shop had increased. The major change on expenditure was costs of Building Repairs which in 2018 included a number of items but most significantly the new boiler.

Overall the results for the 2 years were very similar with surpluses of £9k. being shown in both years which was satisfactory position.

The Auditors have published the audited accounts for the year ending 31<sup>st</sup> March 2018 copies of which have been circulated to the Museum and Library representatives. See appendix A.

W.Bro. L.Tomes of the East Kent Wheel of Friendship Lodge No. 9750 proposed the acceptance of the audited accounts. This was seconded by W.Bro. A. May of the Chestfield Lodge No. 9058. The proposition was put to the meeting and approved.

**5. Resignation and appointment of Trustees.**

According to the constitution of the Charitable Incorporated Organization any Trustees appointed in the year since the last annual general meeting must resign at the next annual general meeting and may seek re-election. Accordingly W.Bro J.Flower W.Bro. D.Tyler and W.Bro. R.Evans offer their resignation, and offer themselves for re-election. W.Bro. Marvelly of the Binnewith Lodge No. 6338 proposed the re-election of W.Bros. Flower, Tyler and Evans. This was seconded by W.Bro. Head of the Bearsted Lodge No. 6069 and was passed by the members. Also one third of the other Trustees must retire in rotation each year and may seek re-election for a maximum of three times. This year W.Bro. Tony Eldridge, W.Bro. Roger O'Brien and W.Bro. John Andrews retire by rotation according to the constitution, however, W.Bro. Eldridge does not offer himself for re-election. W.Bro. Martin Ransom of the Manor of Gillingham Lodge No. 3983 proposed the re-election of W.Bros. R O'Brien and J.Andrews. This was seconded by W.Bro Bernard Bullivant of the St. Lawrence Lodge No. 3350 and passed by the members.

**6. Election of Treasurer.**

W.Bro. David Box of the Royal Navy Lodge No. 429 proposed the re-election of W.Bro. I Ward as Treasurer . W.Bro Derek Edwicker of the Peace and Unity Lodge No. 4101 seconded the proposition. This was passed by the members.

**7. Appointment of Auditors.**

The Trustees feel that it is time to change the auditors and recommend that Preston Reeves, who are very experienced in dealing with Masonic and Charity matters be appointed. This was proposed by W.Bro J.Andrews the Trust Secretary and seconded by W.Bro. Graham Cuthbert the Facilities Manager. This was put to the meeting and carried.

**8. Reports of the Facilities Manager, Operations Manager, Marketing Manager & Chairman of the Association of Patrons.**

The Chairman invited the Curator W.Bro. David Birch to say a few words about 1918 and Remembrance Day. As this year is the Centennial of Armistice Day, we will be putting on an exhibition starting in mid October and running until the end of the year, and as it falls on a Sunday we are putting on a service at the Canterbury Centre starting at 10.30 to commemorate the sad passing of 3,500 Freemasons who died in the war after which there will be a tour of the Museum followed by lunch of Tomato soup, Roast Beef and Apple Pie. Please come along and support it. We are limited to about 80. The cost will be £20. We are hoping to raise about £250 from the sale of tickets which will be donated to the British Legion.

**Facilities Manager.** W.Bro. G.Cuthbert.

I made mention at the last A.G.M. of the need for a larger central heating boiler for the museum. This was, in fact, fitted between the 8<sup>th</sup> and 10<sup>th</sup> of Nov last. The boiler is almost twice the output of the old one, an extra circulating pump has been fitted to run in series with the boiler pump and the system has been power flushed which produced quite a lot of sludge. All in all I feel that the temperatures in the museum last winter were considerably more comfortable and I hope that the stewards would agree.

As far as the utilities are concerned, there has only been one change this year, on the 22<sup>nd</sup> July our E.D.F. 2 year contract for the electricity came to an end and after looking around, we changed over to N.Power, again, a 2 year deal. If we continue to use about the same amount of power (and that is realistically all that we can go on) then we will be making a saving of around £320 per year.

A problem with one of the stained glass windows came to light whilst they were being cleaned, there is a small buckle in the lead work caused by swelling of the cill, probably by water ingress at some time. I contacted a stained glass workshop in Deal and they came to inspect the window at the end of August. Their professional advice is that we leave well alone for the time being as the buckle does not appear to have compromised the integrity of the window, however, if things change in the future they said that they would be able to affect the necessary repair.

During the last two and a half years that I have been in this job I have, on occasion, had to clear up human excrement, pick up needles and various paraphernalia in the car park, to this end the Trustees felt that to make the premises more secure we should look into the possibility of installing electric gates to replace the barrier. I should mention, at this point, that the barrier is now obsolete and spares are virtually non-existent and it is rapidly approaching the end of its useful life. Plans were drawn up and quotes obtained for the work. The planning application to Canterbury City Council was successful and work began on the 20<sup>th</sup> August. The control system will be the same as the present one and not only will the building have a more pleasing appearance but both the Temple and the Museum will be much more secure. I would expect the work to be completed in the near future. As part of the works the rear gate to the car park has been re-hung to make it a fire exit with a push bar for easy operation, this will make the passage for wheelchairs in case of fire far easier than negotiating the cars in the car park.

Finally I should, once again, like to express my personal thanks and that of the Trustees to our cleaner Pat Baker who, once again this year, has been reliable, trustworthy and has done a first class job for us.

Ladies, gentlemen and Brethren that concludes my report for this year.

**Operations Manager.** W.Bro. J.Flower. In the absence of W.Bro. Flower his report was read by W.Bro. G.Cuthbert. My apologies for not being present at the AGM. Firstly I would like to take this opportunity of thanking all the volunteers who give their time to assist at the museum the regular Stewards the Occasional Stewards and the Key Holders and particularly to Keith Masters who assists me in finding replacement volunteers. The success of the museum is largely down to you the volunteers by making the visitors welcome and answering their many questions however difficult they may be and generally making their visit a pleasant experience. This is proved by the excellent Trip Advisor reviews which we receive on a regular basis. The valuable time and dedication that you all give to the museum and library is greatly appreciated by the Trustees. There are a total of 75 or so volunteers working to keep the museum open seven days a week, we do however need more, I would appeal to all lodge Museum and Library Representatives or to anyone else for that matter to get more involved with the museum by becoming a volunteer, the other alternative is by becoming an occasional steward. Every month we have to fill an average of six duties, the occasional stewards are sent a list of dates that require cover at the beginning of each month they then can decide to do one duty a month or whatever they can manage. The advantage is working in a very friendly environment and meeting some very interesting people from all over the world and testing your language skills. Your wife or partner can also be a Steward For a lodge Museum and Library Representative volunteering on an occasional basis would be an advantage when presenting you reports to your lodge, you will then have an insight as to how the museum works on a daily basis. If anyone wishes to become a volunteer please get in touch with the museum. We are also trying to encourage lodge Representatives, with the assistance of the Lodge Membership Officer to organise day time or evening tours of the museum perhaps combined with a meal upstairs, this is an opportunity to entertain non-Masonic guests who may be potentially members. Once again thank you very much for your continued support. The Chairman enquired about a possible change in title from Museum and Library Representatives to Museum and Library Ambassadors and asked for a show of hands, there was a majority in favour of the change, which will be discussed at the next Trustees meeting.

**Marketing Manager.** W.Bro. Robin Evans. First may I extend my thanks to you all for electing me as a Trustee - I will fulfill my role with honor and to the best of my ability.

I am sure that much of my report will either have or be touched on elsewhere this morning.

We have had another successful year in maintaining our external profile. Not least of which has been the attainment of our third consecutive TripAdvisor Certificate of Excellence. On the site we have become firmly entrenched in the Top 10 Things To Do in Canterbury and for the past 6 months or so have been listed as the No.1 Museum! All of this is from independent reviews.

As a result of this, we have received plenty of local, regional and national coverage, although we didn't make the New York Times this year - including a visit from Meridian TV, the result of which you can view on our website.

Our outreach continues afoot with continued relationships with Visit Kent, Visit Canterbury and the Canterbury Festival. Connecting with the roots of Freemasonry in July we took part, for the first time, in the city's very successful Medieval Pageant. This resulted in a quadrupling of typical summer Saturday visitor numbers - many of whom were families from the city stepping over our threshold for the first time.

This event helped July to be our best every calendar month with a total of 1069 visitors recorded. What is even more amazing is that last month (August) we achieved an astounding 1376 without such an event. If my figures are correct, in 2010 our best ever year before refurbishment we welcomed 997 visitors and we were disappointed to fall 3 short of 1000! Word must truly be getting out about our hidden gem of a museum.

On the topic of being a hidden gem - we have entered the Visit Kent Tourism Awards under this very category, so please watch this space and wish us luck.

If you have not already done so than I would recommend that you Google the museum or visit our home page and take a look at the 360 Walk Through as put together by for us by Mark Howells. This feature has been live for less than 6 months and has already had more than 25,000 views!

Finally, as always, I would like to thank each and every one of our volunteers for looking after our visitors so well and making my job of marketing the museum so easy.

Please do follow us on our various social media channels and go back to your families, friends, lodges, chapters, councils and conclaves and share our wonderful message.

**Chairman of the Association of Patrons.** W.Bro C Pottle This is my first opportunity to address you since I had the honour of taking over the Chairmanship of the Association of Patrons late last year. The newly formed committee have achieved much and refocused our priorities during 2018 but before moving on I wish to pay tribute to the hard work and success of the outgoing team, led so ably by Mark Bassant. It is our good fortune to be asked to build on the strong foundation already established.

My first challenges on taking the Chairmanship were to identify and appoint new members to the AoP committee and then review and agree our future objectives.

Regarding the new team I am happy to report that we now have several experienced and committed brethren in place who will ensure the success of the AoP going forward, I will come to these shortly. Our primary objectives were agreed early in 2018 and centre around the maximisation of Patron income, the inclusion of West Kent and a reinvigorated communications strategy as part of the wider Museum outreach.

Since the Association of Patrons was founded we have now issued over 300 Certificates of Patronage comprising Individuals, Lodges, Chapters and Side Orders. A fantastic achievement and I sincerely thank all those who have signed up to support the Kent Museum of Freemasonry thus far.

I am aware of the historical issues surrounding the move to the new Museum bank account and the database of Patrons. We have been working hard in concert with other Museum stakeholders to update and assure our records. This project is ongoing and in due course we may need to contact some Patrons to confirm their status. If you are contacted I am grateful in advance for your understanding and assistance.

The Kent Museum of Freemasonry is a fantastic facility which provides an invaluable opportunity to showcase our history, our values and our community activities to non masons and masons alike. It is our "window to world". You are no doubt aware that it now attracts over 1000 visitors per month. It deserves our support and the Association of Patrons has an integral part to play.

I have asked the new team to deliver an uplift in new Patronages of at least 50% over 3 years, using 2017 as the baseline. I think this is achievable and would give us an active list

of over 375 Patrons. During 2018 our progress has been strong and we are already well on the way.

To support our efforts we have implemented the following ;  
To widen awareness and reinforce the sense of ownership of the Museum and Library across East and West Kent Provinces I have appointed Phil Moore from West Kent as our Deputy Chairman and asked him to form an effective nucleus of West Kent Masons to drive our activities and success across the border. I know Phil Moore already has the full support of Right Worshipful Brother Mark Estaugh, Provincial Grand Master of West Kent and his deputy Worshipful Brother Mark Eyles-Thomas in these matters so we look forward to some very positive results going forward.

Peter Lapage has joined the AoP team to strengthen our links within the Kent Mark and other side orders. Peter is already involved with the organisation of the Kent Mark Festival in 2020 and the Kent Museum of Freemasonry forms part of their plans. Mark Masonry across Kent is notably strong and it is therefore important that we obtain as much support from them as possible.

We have updated and re-launched the Regaling magazine. It is now called Museum Matters and if you are a registered Patron I hope you have already received the first issue. I hope you like the catchy new title ! It is a fabulous start and I am very grateful to Howard Griffin, our new Communications Officer and Robin Evans for their efforts in this regard. Howard will spearhead our new communications strategy across Patrons, Museum & Library Ambassadors and elsewhere. At this stage I should thank Robin Evans for all his hard work marketing the Kent Museum of Freemasonry as a whole and the continued assistance he gives to the AoP.

To complete the new team, Mark Rosen is the new AoP Secretary and Matt Jury was, until very recently, dealing with AoP membership. Matt has now moved on to new Masonic pastures and I thank him for his hard work during 2018 and that he found a suitable successor in Steve Fletcher who is now our Membership Manager.

The new AoP Officers will all strive to deliver more but we ask for your help. If you are not already a Patron, please join us. Wear the lapel pin with pride and encourage your friends, Lodges, Chapters and other Orders to sign up, support, visit and share in this amazing facility.

In closing I would like to extend my thanks to all the volunteers who give their time so freely to the running of the Museum, not least all those led by Jim Flower and everyone else whose hard work makes this place such a success. We look forward to securing the bright future ahead.

**9. Representatives' Points.** W.Bro. R.O'Brien. A high proportion of our visitors come from foreign parts. We have two folders with translations of the information boards in German and Dutch, we would very much like to have others in French, Italian, Spanish and Japanese. We also have parties of foreign visitors. It would be very helpful to know who might be able to translate the boards or who could come along when we know we have a party from another country. If you have language skills please let the Secretary know.

**10. Any other Business.** Presentation of bouquets, gift tokens and certificates of appreciation to Mrs. Sandra Bailey and Mrs. Sue Ransom. In recognition of the tremendous amount of work they have carried out in cataloguing the Church Collection and then our library collection. The presentation was made by W.Bro. Tony Eldridge, who produced the certificates of appreciation. Mrs. Bailey asked if the application form on the web site be increased to A5 size, it was agreed to do this. W.Bro. Eldridge said that if any of the Patrons had not received their copy of Museum Matters to please get in touch with Charles Pottle or Steve Fletcher.

The next Annual General Meeting will be as usual the third Saturday in September 2019 which is the 21<sup>st</sup>.

The secretary made his usual plea to be informed of any changes in E Mail addresses, as there had been 11 un-notified changes since the last AGM.

The chairman concluded by thanking everyone for coming along on a Saturday morning and for being such enthusiastic participants in the AGM. The Chairman wishes to reiterate his thanks not only to everyone in the room but also to everybody who is involved in any small way with the running of this Trust which is going from strength to strength. He welcomed once again David Tyler as the new Chief Executive Officer and to ask you once again for your support for his endeavors. He also wishes to thank W.Bros. D.Alexander and M.Bassant two of the Assistant Provincial Grand Masters, not only for their presence this morning but also for the continued support of the Provincial Executive both of East and West Kent. Without that support we would find things a lot more difficult.

Appendix A

**CHARITY REGISTRATION NUMBER: 1018784**

**Kent Masonic Museum and Library Trust**

**Financial Statements**

**31 March 2018**

# **Kent Masonic Museum and Library Trust**

## **Financial Statements**

**Year ended 31 March 2018**

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# Kent Masonic Museum and Library Trust

## Trustees' Annual Report *(continued)*

Year ended 31 March 2018

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The Trustees are pleased to present their report together with the financial statements for the period to 31<sup>st</sup> March 2018.

### REFERENCE AND ADMINISTRATIVE DETAILS

The Museum and Library is located in Canterbury on a site owned by the Masonic Province of East Kent on a rent-free basis, although the Trust is responsible for its share of the costs of the building.

J.H.A. Andrews

C.E. Boxer

A.B. Eldridge

M. Estaugh

J.R. Flower

R.J.E. O'Brien

R.H. Waltham (appointed as Chairman 16<sup>th</sup> September 2017)

I.H. Ward

**Secretary** J.H.A. Andrews

**Treasurer** I.H. Ward

### Independent Examiner

David Crombie  
JAD Associates Ltd  
Chartered Accountants  
4 Bloors Lane  
Rainham  
Gillingham  
Kent  
ME8 7EG

# Kent Masonic Museum and Library Trust

## Trustees' Annual Report *(continued)*

Year ended 31 March 2018

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### OBJECTIVES AND ACTIVITIES

The Trust is a Charitable Incorporated Organisation. Its stated objective is to advance education for the benefit of the public by the maintenance of the Museum and Library.

#### Commencement of Activities

Although established as Charity from 1<sup>st</sup> June 2015, the Charity took operational control from 14<sup>th</sup> March 2016.

#### Structure, Governance and Management

##### Governing document

The charity is a Charitable Incorporated Organisation, controlled by its Constitution document dated 1<sup>st</sup> June 2015.

##### Members of the Charity

Membership of the Charity is open to any Masonic Lodge in the Masonic Provinces of East or West Kent which has appointed a Library and Museum representative.

##### Trustees of the Charity

The Trustees manage the affairs of the Charity. There is a maximum of 9 on the number of Trustees and a minimum of 3. At the AGM during the year, all the Trustees were to continue in office. A third stand for re-election at each subsequent AGM.

##### Induction and training of new trustees

The charity trustees will make available to each new charity trustee, on or before his or her first appointment, a copy of the current version of the Constitution document and a copy of the Charitable Incorporated Organisation's latest Trustees' Annual Report and statement of accounts.

##### Organisational structure

The Charity Trustees meet regularly to discuss and review financial and operational matters. The Constitution allows for the appointment of sub-committees but none have been established.

### ACHIEVEMENT AND PERFORMANCE

At the end of its second year as a Charitable Incorporated Organization it is pleasing to note that the Charity has continued to make good progress. Visitor numbers have continued increased to a record level of over 10,000 per annum - the vast majority of whom are not Freemasons. The Museum has again been awarded a Certificate of Excellence by Trip Advisor – a clear indication of audience satisfaction.

A new structure of people 'working' in the Museum and Library has been achieved during the year:

- There is a new Museum Curator and new Head of Library;
  - A restructured outward facing team, including external and internal marketing and outreach;
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# Kent Masonic Museum and Library Trust

## Trustees' Annual Report *(continued)*

Year ended 31 March 2018

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- A resourcing initiative to secure grants and other financial support;
- Renewed vitality into Association of Patrons, including the appointment of a new Chairman.

But the basic day to day operation of meeting visitors and showing them the museum still falls to the excellent voluntary team of Stewards. We are an all-volunteer organization operating to professional standards as an Arts Council England – Accredited museum.

### FINANCIAL REVIEW

Income to its Unrestricted General Fund during the period totaled some £29.2k. Expenses for the period were £20.1k. with a resulting surplus of £9.1k. Income was therefore sufficient to meet the Trust's commitments.

Two Designated Funds are operated by the Charity. The first is a Reserve Fund held in respect of major Building Works. The second is the Fund in respect of the Church Book collection. This was donated by the Church family and the Fund is intended to meet the costs of any activities to maximise the benefit to the Trust. There were no transactions on either Fund during the year.

The assets of the Designated Funds are kept separate from the General Funds of the Charity. No investment policy has been established and all reserves are kept in the main bank accounts. It is anticipated that this will be reviewed in the coming year.

The Trust has gone through a period of stabilization. It has not, so far, therefore established a Reserves policy until the issues highlighted below become clearer.

Although admission is free, we have succeeded in more than covering our operating expenses through other means of income generation. This is an important factor as we anticipate future one-off expenditure in several areas. In addition, the future of the grant from the Province of East Kent is another risk which the Trust faces. We remain confident that we can continue to build a firm financial base on which to execute our longer-term plans.

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2015. The Charity's Trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011) and that an independent examination is required.

Signed on behalf of the Trustees on 4 July 2018 by

		2018	2017		
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	17,560	0	17,560	20,190
Charitable activities	5	11,675	0	11,675	6,784
Investment income	6	0	0	0	0
<b>Total income</b>		<u>29,235</u>	<u>0</u>	<u>29,235</u>	<u>26,974</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7,8	20,117	0	20,117	17,818
<b>Total expenditure</b>		<u>20,117</u>	<u>0</u>	<u>20,117</u>	<u>17,818</u>
Gains on revaluations of investments		0		0	0
<b>Net income and net movement in funds</b>		<u>9,118</u>	<u>0</u>	<u>9,118</u>	<u>9,156</u>
<b>Reconciliation of funds</b>					
<b>Total funds brought forward</b>		38,519	10,066	48,585	0
<b>Transfer of KML&amp;MT</b>					39,429
<b>Total funds carried forward</b>		<u>47,637</u>	<u>10,066</u>	<u>57,703</u>	<u>48,585</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

	Note	2018 £	2017 £
<b>Fixed assets</b>			
Heritage assets	11	0	0
Investments	12	0	0
		<u>0</u>	<u>0</u>
<b>Current assets</b>			
Shop Stock		4,461	3,055
Debtors	13	1,801	4,471
Cash at bank and in hand		53,626	42,096
		<u>59,888</u>	<u>49,622</u>
<b>Creditors: amounts falling due within one year</b>	14	2,184	1,037
<b>Net current assets</b>		<u>57,704</u>	<u>48,586</u>
<b>Total assets less current liabilities</b>		<u>57,704</u>	<u>48,586</u>

<b>Net assets</b>	<u>57,704</u>	<u>48,586</u>
<b>Funds of the charity</b>		
Restricted funds	10,066	10,066
Unrestricted funds	<u>47,638</u>	<u>38,519</u>
<b>Total charity funds</b>	<b>15</b> <u>57,704</u>	<u>48,586</u>

These financial statements were approved by the board of trustees and authorised for issue on ....., and are signed on behalf of the board by:

Trustee

# Kent Masonic Museum and Library Trust

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is .

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. It is a small charity as defined by SORP 2015 (FRS102). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### Incoming resources

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# Kent Masonic Museum and Library Trust

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2018

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All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### **Heritage assets**

Heritage assets measured under the cost model are recognised initially recorded at acquisition cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Heritage assets measured under the revaluation model are recorded at fair value less any accumulated impairment losses.

Where information on the cost or value of an asset is not available and cannot be obtained at a cost which is commensurate with the benefits to users of the financial statements, the asset shall not be recognised in the statement of financial position.

#### **Investments**

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# Kent Masonic Museum and Library Trust

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

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Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

### **Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

### **4. Trustee remuneration and expenses**

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

**Kent Masonic Museum and Library Trust**  
**Notes to the Financial Statements** *(continued)*

**Year ended 31 March 2018**

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**5. Heritage assets**

	Historic silver plate £	Pictures & prints £	Furniture, works of art, books & manuscripts £	<b>Total £</b>
<b>Cost or valuation</b>				
At 1 April 2017	0	0	0	0
Additions	-	-	-	-
<b>At 31 March 2018</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Accumulated depreciation</b>				
At 1 April 2017 and 31 March 2018	-	-	-	-
<b>Carrying amount</b>				
At 31 March 2018	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
At 31 March 2017	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

The amounts shown as valuation have been accumulated over many years and it is not possible to identify the cost or value attributed to each individual heritage asset. For insurance purposes they have been valued at £350,000..

**Kent Masonic Museum and Library Trust**  
**Notes to the Financial Statements** *(continued)*

**Year ended 31 March 2018**

**13. Debtors**

	<b>2018</b>	2017
	£	£
Prepayments and accrued income	1,801	4,471
Other debtors	0	0
	<u>1,801</u>	<u>4,471</u>

**14. Creditors: amounts falling due within one year**

	<b>2018</b>	2017
	£	£
Trade creditors	-	-
Accruals and deferred income	2,184	1,037
Other creditors	0	0
	<u>2,184</u>	<u>1,037</u>

**15. Analysis of charitable funds**

**Unrestricted funds**

	At 01 April 2017	Income	Expenditure	Gains and losses	At 31 March 2018
	£	£	£	£	£
Unrestricted funds	48,586	29,236	(20,117)	0	57,704

**Restricted funds**

	At 01 April 2017	Income	Expenditure	Gains and losses	At 31 March 2018
	£	£	£	£	£
Restricted Fund Hall Refurbishment	10,066	0	0	0	10,066

**16. Analysis of net assets between funds**

	Unrestricted Funds	Restricted Funds	Total Funds 2018	Total Funds 2017
	£	£	£	£
Heritage assets	0	-	0	0
Investments	0	0	0	0
Current assets	49,822	10,066	59,888	49,622
Creditors less than 1 year	(2,184)	-	(2,184)	(1,037)
<b>Net assets</b>	<u>47,638</u>	<u>10,066</u>	<u>57,704</u>	<u>48,586</u>

# Kent Masonic Museum and Library Trust

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

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### 17. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The charity transitioned to FRS 102 on 19 October 2015.

#### **Reconciliation of equity**

No transitional adjustments were required.

#### **Reconciliation of profit or loss for the year**

No transitional adjustments were required.