

**REGISTERED NUMBER: 00456032 (England and Wales)**

**Unaudited Financial Statements for the Year Ended 31 July 2019**

**for**

**HARROW DISTRICT MASONIC COUNCIL LIMITED**

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for the Year Ended 31 July 2019**

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**HARROW DISTRICT MASONIC COUNCIL LIMITED**

**Company Information  
for the Year Ended 31 July 2019**

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**DIRECTORS:**

G M E C Earley  
K Mistry  
L Nichols  
H Patel  
D A Rubin  
R J Symons  
R D Wallcraft

**SECRETARY:**

D A Rubin

**REGISTERED OFFICE:**

Masonic Centre  
Northwick Circle  
Kenton  
Harrow  
Middlesex  
HA3 0EL

**REGISTERED NUMBER:**

00456032 (England and Wales)

**HARROW DISTRICT MASONIC COUNCIL LIMITED (REGISTERED NUMBER: 00456032)**

**Balance Sheet  
31 July 2019**

	Notes	2019 £	£	2018 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		497,378		486,847
Investments	5		<u>100</u>		<u>100</u>
			497,478		486,947
<b>CURRENT ASSETS</b>					
Stocks		4,190		4,285	
Debtors	6	72,462		39,258	
Cash at bank and in hand		<u>654,201</u>		<u>746,230</u>	
		730,853		789,773	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>52,782</u>		<u>167,055</u>	
<b>NET CURRENT ASSETS</b>			<u>678,071</u>		<u>622,718</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>1,175,549</u>		<u>1,109,665</u>
<b>RESERVES</b>					
Income and expenditure account	8		<u>1,175,549</u>		<u>1,109,665</u>
			<u>1,175,549</u>		<u>1,109,665</u>

The Company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2019.

The members have not required the Company to obtain an audit of its financial statements for the year ended 31 July 2019 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the Company keeps accounting records which 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 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 Company.
- (b)

**Balance Sheet - continued**  
**31 July 2019**

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The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 26 November 2019 and were signed on its behalf by:

G M E C Earley - Director

K Mistry - Director

**Notes to the Financial Statements  
for the Year Ended 31 July 2019**

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**1. STATUTORY INFORMATION**

Harrow District Masonic Council Limited is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover represents sales of beverages, meals and room rentals at the masonic centre, excluding value added tax.

**Depreciation of tangible fixed assets**

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

Land and buildings	- 1% on cost
Plant and machinery etc	- 20% on net book value and 15% on cost

**Stocks**

Stocks are valued at the lower of cost and estimated net realisable value.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**Investments**

Investments are stated at cost less provision for diminution in value.

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2019

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 14 (2018 - 17) .

4. **TANGIBLE FIXED ASSETS**

	Land and buildings £	Plant and machinery etc £	Totals £
<b>COST</b>			
At 1 August 2018	424,863	418,828	843,691
Additions	20,790	15,406	36,196
At 31 July 2019	445,653	434,234	879,887
<b>DEPRECIATION</b>			
At 1 August 2018	34,085	322,759	356,844
Charge for year	4,422	21,243	25,665
At 31 July 2019	38,507	344,002	382,509
<b>NET BOOK VALUE</b>			
At 31 July 2019	407,146	90,232	497,378
At 31 July 2018	390,778	96,069	486,847

The directors consider that the value of Land and Buildings are substantially higher than cost. No professional valuation has been carried out.

5. **FIXED ASSET INVESTMENTS**

	Unlisted investments £	Total £
<b>Cost:</b>		
At 1 August 2018 and at 31 July 2019	100	100

The company's investment , at the balance sheet date, in the share capital of companies include the following:

**HDMC (Conferencing) Limited**

Registered in England and Wales No 04324726

Nature of Business: Non Trading

Class of Shares: Ordinary

Holding: 100%

	2019	2018
£		
Aggregate capital and reserves	1,327	1,327
Profit/(loss) for the year	NIL	NIL

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2019

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019	2018
	£	£
Trade debtors	(4,357)	(4,980)
Other debtors	49,720	17,030
Prepayments	27,099	27,208
	<u>72,462</u>	<u>39,258</u>

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019	2018
	£	£
Trade creditors	35,292	36,402
Taxation and social security	9,789	13,479
Other creditors	7,701	117,174
	<u>52,782</u>	<u>167,055</u>

8. **RESERVES**

	Income and Expenditure account £
At 1 August 2018	1,109,665
Surplus for the year	65,884
At 31 July 2019	<u>1,175,549</u>

Included in the reserves at 31 July 2019 is £22,000 (2018- £21,296) in respect of the Fabric Fund.

The movement in the Fabric Fund was as follows:

	2019	2018
	£	£
At 1 August 2018	21,296	20,156
Donations Received	696	1,135
Bank Interest Received	<u>8</u>	<u>5</u>
	704	1,140
At 31 July 2019	<u>22,000</u>	<u>21,296</u>



**Notes to the Financial Statements - continued  
for the Year Ended 31 July 2019**

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**9. RELATED PARTY DISCLOSURES**

K Mistry is a director of Crystal Resources Ltd, which company provided accounting and payroll services totalling £9,815 (2018 - £9,750)

**10. ULTIMATE CONTROLLING PARTY**

During the current and previous year there was no overall controlling party.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.