

Registration number: 00486570

# Freemasons of Bristol Limited

## Management Report

for the Year Ended 31 December 2024

## Freemasons of Bristol Limited

### Detailed Profit and Loss Account for the Year Ended 31 December 2024

	2024 £	2023 £
Turnover (analysed below)	<u>154,325</u>	<u>138,651</u>
Gross profit (%)	100%	100%
<b>Administrative expenses</b>		
Establishment costs (analysed below)	(106,663)	(94,080)
General administrative expenses (analysed below)	(36,192)	(37,510)
Finance charges (analysed below)	(69)	(85)
Depreciation costs (analysed below)	<u>(31,252)</u>	<u>(40,308)</u>
	(174,176)	(171,983)
Other operating income (analysed below)	<u>27,917</u>	<u>10,256</u>
Operating profit/(loss)	<u>8,066</u>	<u>(23,076)</u>
Other interest receivable and similar income (analysed below)	727	725
Interest payable and similar charges (analysed below)	<u>(9,000)</u>	<u>(18,000)</u>
	(8,273)	(17,275)
Loss before tax	<u>(207)</u>	<u>(40,351)</u>

## Freemasons of Bristol Limited

### Detailed Profit and Loss Account for the Year Ended 31 December 2024

	2024 £	2023 £
<b>Turnover</b>		
Capitation	127,641	118,247
Rent receivable	22,593	20,266
Other income	<u>4,091</u>	<u>138</u>
	<u>154,325</u>	<u>138,651</u>
<b>Establishment costs</b>		
Rates	(440)	(22,941)
Light, heat and power	(40,341)	(27,905)
Insurance	(28,011)	(26,853)
Repairs and maintenance	<u>(37,871)</u>	<u>(16,381)</u>
	<u>(106,663)</u>	<u>(94,080)</u>
<b>General administrative expenses</b>		
Telephone and internet costs	(694)	(743)
Computer software and maintenance costs	(1,708)	(2,881)
Postage and stationery	-	(4)
Provincial Publications	(5,236)	(8,273)
Cleaning	(25,994)	(23,209)
Advertising	(40)	-
Accountancy fees	<u>(2,520)</u>	<u>(2,400)</u>
	<u>(36,192)</u>	<u>(37,510)</u>
<b>Finance charges</b>		
Bank charges	(69)	(85)
<b>Depreciation costs</b>		
Depreciation of furniture, fittings and equipment	(31,252)	(40,308)
<b>Other operating income</b>		
Grants and subsidies	<u>27,917</u>	<u>10,256</u>
Operating profit/(loss)	<u>8,066</u>	<u>(23,076)</u>
<b>Other interest receivable and similar income</b>		
Bank interest receivable	727	725
<b>Interest payable and similar charges</b>		
Other loan interest	<u>(9,000)</u>	<u>(18,000)</u>
Net finance cost	<u>(8,273)</u>	<u>(17,275)</u>
Loss before tax	<u>(207)</u>	<u>(40,351)</u>

## Freemasons of Bristol Limited

### Notes to the Unaudited Financial Statements for the Year Ended 31 December 2024

#### 1 Tangible assets

	Freehold land and buildings £	Furniture, fittings and equipment £	Total £
<b>Cost or valuation</b>			
At 1 January 2024	177,494	735,338	<u>912,832</u>
At 31 December 2024	<u>177,494</u>	<u>735,338</u>	<u>912,832</u>
<b>Depreciation</b>			
At 1 January 2024	-	433,758	433,758
Charge for the year	<u>-</u>	<u>31,252</u>	<u>31,252</u>
At 31 December 2024	<u>-</u>	<u>465,010</u>	<u>465,010</u>
<b>Carrying amount</b>			
At 31 December 2024	<u>177,494</u>	<u>270,328</u>	<u>447,822</u>
At 31 December 2023	<u>177,494</u>	<u>301,580</u>	<u>479,074</u>

Included within the net book value of land and buildings above is £177,494 (2023 - £177,494) in respect of freehold land and buildings.

#### 2 Debtors

	2024 £	2023 £
Trade debtors	8,876	15,573
Prepayments and accrued income	<u>30,267</u>	<u>23,689</u>
	<u>39,143</u>	<u>39,262</u>

**Freemasons of Bristol Limited**

**Notes to the Unaudited Financial Statements for the Year Ended 31 December  
2024**

**3 Creditors**

	<b>Note</b>	<b>2024</b> £	<b>2023</b> £
<b>Due within one year</b>			
Trade creditors		12,850	28,801
Accruals		3,360	3,239
Deferred income		45,190	55,446
		<u>61,400</u>	<u>87,486</u>
<b>Due after one year</b>			
Loans and borrowings	4	<u>550,000</u>	<u>550,000</u>

**4 Loans and borrowings**

	<b>2024</b> £	<b>2023</b> £
<b>Non-current loans and borrowings</b>		
Other borrowings	<u>550,000</u>	<u>550,000</u>