

CHARITY REGISTRATION NUMBER: 1027876

DUNCOMBE PLACE MASONIC HALL CHARITABLE TRUST
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2020

DUNCOMBE PLACE MASONIC HALL CHARITABLE TRUST

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020

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DUNCOMBE PLACE MASONIC HALL CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2020

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Duncombe Place Masonic Hall Charitable Trust
Charity registration number	1027876
Principal office	Masonic Hall Duncombe Place York YO1 7DX

THE TRUSTEES

	M A McCloud	
	K F Giles	(Retired 12 March 2020)
	J C Galvin	
	A D Bennett	
	M C Jeffery	(Retired 7 April 2020)
	M Curley	(Appointed 12 March 2020)
Correspondent	M A McCloud 2 Woodlands Avenue Escrick York YO19 6LU	
Independent examiner	Miss T J Maer of Townends Accountants LLP Fulford Lodge 1 Heslington Lane Fulford York YO10 4HW	

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trust is operated under a Declaration of Trust dated 18 October 1993, as amended by deed of variation dated 5 April 2002 and became a registered charity on 1 November 1993.

The charity is managed by a Committee of Trustees, who are appointed as detailed in the governance document.

Risk Management

The trustees have examined the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to mitigate the exposure to these major risks.

DUNCOMBE PLACE MASONIC HALL CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2020

OBJECTIVES AND ACTIVITIES

We have referred to the guidance contained in the the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The principal objective of the Trust is to preserve, for the benefit of the people of the city of York, and the nation at large, the freehold property known as the Masonic Hall Duncombe Place York.

ACHIEVEMENTS AND PERFORMANCE

The Charity continues to provide facilities from which Duncombe Place Masonic Hall Co. Ltd operates.

Due to the Covid pandemic use of the Hall ceased in line with Government guidelines.

FINANCIAL REVIEW

The income for the year has increased, primarily due to the Covid 19 grants received. Despite the problems encountered due to the pandemic the Trustees are satisfied with the funds raised and achievements of the year.

Accumulated reserves are held to fund future repairs to help achieve the charity's objectives. The level of expenditure varies each year and funds are built up to allow the charity to fund expensive repairs when they are required.

PLANS FOR FUTURE PERIODS

The Trustees are hopeful that the use of the Hall will resume in due course.

The trustees' annual report was approved on 8/9/2021 and signed on behalf of the board of trustees by:



M A McCloud
Trustee

DUNCOMBE PLACE MASONIC HALL CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DUNCOMBE PLACE MASONIC HALL CHARITABLE TRUST

YEAR ENDED 31 DECEMBER 2020

I report to the trustees on my examination of the financial statements of Duncombe Place Masonic Hall Charitable Trust ('the charity') for the year ended 31 December 2020.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

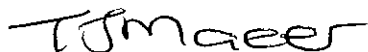
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Miss T J Maer of Townends Accountants LLP
Independent Examiner

Fulford Lodge
1 Heslington Lane
Fulford
York
YO10 4HW

8 September 2021

DUNCOMBE PLACE MASONIC HALL CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2020

		2020		2019
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	3,170	3,170	5,630
Charitable activities	5	20,745	20,745	23,609
Investment income	6	34	34	66
Other income	7	29,350	29,350	1,905
Total income		<u>53,299</u>	<u>53,299</u>	<u>31,210</u>
Expenditure				
Expenditure on charitable activities	8,9	13,861	13,861	21,674
Total expenditure		<u>13,861</u>	<u>13,861</u>	<u>21,674</u>
Net income and net movement in funds		<u>39,438</u>	<u>39,438</u>	<u>9,536</u>
Reconciliation of funds				
Total funds brought forward		1,667,733	1,667,733	1,658,197
Total funds carried forward		<u>1,707,171</u>	<u>1,707,171</u>	<u>1,667,733</u>

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

The notes on pages 6 to 9 form part of these financial statements.

DUNCOMBE PLACE MASONIC HALL CHARITABLE TRUST

STATEMENT OF FINANCIAL POSITION

31 DECEMBER 2020

	Note	2020		2019	
		£	£	£	£
FIXED ASSETS					
Tangible fixed assets	12		1,608,606		1,608,606
CURRENT ASSETS					
Debtors	13	6,720		6,590	
Cash at bank and in hand		<u>92,603</u>		<u>53,257</u>	
		99,323		59,847	
CREDITORS: Amounts falling due within one year	14	<u>758</u>		<u>720</u>	
NET CURRENT ASSETS			<u>98,565</u>		<u>59,127</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,707,171</u>		<u>1,667,733</u>
NET ASSETS			<u>1,707,171</u>		<u>1,667,733</u>
FUNDS OF THE CHARITY					
Unrestricted funds			<u>1,707,171</u>		<u>1,667,733</u>
Total charity funds	15		<u>1,707,171</u>		<u>1,667,733</u>

These financial statements were approved by the board of trustees and authorised for issue on 31/12/2020, and are signed on behalf of the board by:



M Curley
Trustee

The notes on pages 6 to 9 form part of these financial statements.

DUNCOMBE PLACE MASONIC HALL CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020

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 Masonic Hall, Duncombe Place, York, YO1 7DX.

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

Going concern

In March 2020 the UK was impacted by the outbreak of Covid-19. The Government imposed significant restrictions at that time in an effort to manage the spread of the virus which resulted in the charity having to review and change its working practices to ensure compliance with these restrictions. At the date of signing these financial statements, the trustees have considered the effect of the Coronavirus pandemic on the charity with the information available to it and do not believe that it will affect the ability of the charity to continue to trade for the foreseeable future. On this basis, the trustees have prepared these financial statements on a going concern basis.

Fund accounting

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

Incoming resources

All income is 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.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. VAT is not recoverable by the charity and as such is included in the relevant costs in the statement of financial activity.

DUNCOMBE PLACE MASONIC HALL CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2020

3. ACCOUNTING POLICIES *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

4. DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
GIFTS				
Contributions from Masonic users	<u>3,170</u>	<u>3,170</u>	<u>5,630</u>	<u>5,630</u>

5. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Meals	-	-	630	630
Rental income	<u>20,745</u>	<u>20,745</u>	<u>22,979</u>	<u>22,979</u>
	<u>20,745</u>	<u>20,745</u>	<u>23,609</u>	<u>23,609</u>

6. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Bank interest	<u>34</u>	<u>34</u>	<u>66</u>	<u>66</u>

7. OTHER INCOME

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Duncombe Place Masonic Hall Co Ltd	-	-	1,905	1,905
Covid 19 grant	<u>29,350</u>	<u>29,350</u>	-	-
	<u>29,350</u>	<u>29,350</u>	<u>1,905</u>	<u>1,905</u>

DUNCOMBE PLACE MASONIC HALL CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 DECEMBER 2020

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Property rental	13,122	13,122	20,956	20,956
Support costs	739	739	718	718
	<u>13,861</u>	<u>13,861</u>	<u>21,674</u>	<u>21,674</u>

9. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Support costs	Total funds 2020	Total fund 2019
	£	£	£	£
Property rental	13,122	-	13,122	20,956
Governance costs	-	739	739	718
	<u>13,122</u>	<u>739</u>	<u>13,861</u>	<u>21,674</u>

10. INDEPENDENT EXAMINATION FEES

	2020	2019
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>738</u>	<u>720</u>

11. TRUSTEE REMUNERATION AND EXPENSES

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

12. TANGIBLE FIXED ASSETS

	Freehold property £
Cost	
At 1 January 2020 and 31 December 2020	<u>1,608,606</u>
Depreciation	
At 1 January 2020 and 31 December 2020	<u>-</u>
Carrying amount	
At 31 December 2020	<u>1,608,606</u>
At 31 December 2019	<u>1,608,606</u>

The freehold property is included at insurance valuation.

DUNCOMBE PLACE MASONIC HALL CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2020

13. DEBTORS

	2020	2019
	£	£
Trade debtors	<u>6,720</u>	<u>6,590</u>

14. CREDITORS: Amounts falling due within one year

	2020	2019
	£	£
Accruals and deferred income	<u>758</u>	<u>720</u>

15. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 January 2020	Income	Expenditure	At 31 December 2020
	£	£	£	£
General funds	<u>1,667,733</u>	<u>53,299</u>	<u>(13,861)</u>	<u>1,707,171</u>

	At 1 January 2019	Income	Expenditure	At 31 December 2019
	£	£	£	£
General funds	<u>1,658,197</u>	<u>31,210</u>	<u>(21,674)</u>	<u>1,667,733</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Total Funds 2020
	£	£
Tangible fixed assets	1,608,606	1,608,606
Current assets	99,323	99,323
Creditors less than 1 year	(758)	(758)
Net assets	<u>1,707,171</u>	<u>1,707,171</u>

	Unrestricted Funds	Total Funds 2019
	£	£
Tangible fixed assets	1,608,606	1,608,606
Current assets	59,847	59,847
Creditors less than 1 year	(720)	(720)
Net assets	<u>1,667,733</u>	<u>1,667,733</u>

DUNCOMBE PLACE MASONIC HALL CHARITABLE TRUST

MANAGEMENT INFORMATION

YEAR ENDED 31 DECEMBER 2020

The following pages do not form part of the financial statements.

DUNCOMBE PLACE MASONIC HALL CHARITABLE TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2020

	2020 £	2019 £
Income and endowments		
Donations and legacies		
Contributions from Masonic users	<u>3,170</u>	<u>5,630</u>
Charitable activities		
Meals	-	630
Rental income	<u>20,745</u>	<u>22,979</u>
	<u>20,745</u>	<u>23,609</u>
Investment income		
Bank interest	<u>34</u>	<u>66</u>
Other income		
Duncombe Place Masonic Hall Co Ltd	-	1,905
Covid 19 grant	<u>29,350</u>	<u>-</u>
	<u>29,350</u>	<u>1,905</u>
Total income	<u>53,299</u>	<u>31,210</u>
Expenditure		
Expenditure on charitable activities		
Rates and water	824	2,314
Light and heat	7,878	5,919
Repairs and maintenance	599	7,666
Insurance	2,238	2,167
Legal and professional fees	739	718
Waste disposal	37	149
Cleaning	648	1,574
Flat expenses	714	983
Miscellaneous	184	184
	<u>13,861</u>	<u>21,674</u>
Total expenditure	<u>13,861</u>	<u>21,674</u>
Net income	<u>39,438</u>	<u>9,536</u>

DUNCOMBE PLACE MASONIC HALL CHARITABLE TRUST

NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2020

	2020	2019
	£	£
Expenditure on charitable activities		
Property rental		
Activities undertaken directly		
Direct charitable activity 1 - rates & water	824	2,314
Direct charitable activity 1 - light & heat	7,878	5,919
Direct charitable activity 1 - repairs & maintenance	599	7,666
Direct charitable activity 1 - insurance	2,238	2,167
Direct charitable activity 1 - waste disposal	37	149
Direct charitable activity 1 - cleaning	648	1,574
Direct charitable activity 1 - flat expenses	714	983
Direct charitable activity 1 - miscellaneous	184	184
	<u>13,122</u>	<u>20,956</u>
Governance costs		
Governance costs - accountancy fees	739	718
	<u>739</u>	<u>718</u>
Expenditure on charitable activities	<u>13,861</u>	<u>21,674</u>