

CHARITY REGISTRATION NUMBER: 1027876

**DUNCOMBE PLACE MASONIC HALL CHARITABLE TRUST**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 DECEMBER 2021**

# DUNCOMBE PLACE MASONIC HALL CHARITABLE TRUST

## FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2021

	<b>PAGES</b>
Trustees' annual report	1 to 3
Independent examiner's report to the trustees	4
Statement of financial activities	5
Statement of financial position	6
Notes to the financial statements	7 to 10
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	12
Notes to the detailed statement of financial activities	13

# DUNCOMBE PLACE MASONIC HALL CHARITABLE TRUST

## TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

### 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  
J C Galvin  
A D Bennett  
M Curley

P Jeffery (Appointed 19 September 2021)

**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 2021

## 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.

During the last two years the trustees have had to adapt due to covid , we have been able to claim all grants available which it has helped us to maintain the building and carry out improvements, At the beginning of covid we started to renovate the flat belonging to the trust, it now produces three times the revenue which has been a bonus to the trust, we now have been able to vastly improve the hall.

Works carried out to date,

1. redecorating the whole building
2. replacing two windows in the kitchen, like for like in wood as the building planners requested
3. rewired to standards required
4. new fire system throughout, up to the current fire regulations 2022
5. new burglar alarm and censors throughout

As Trustees we have an obligation to the public, to maintain and improve the building and update to the current legal requirements for the public's safety.

During the year the Trustees have provided donations to support Duncombe Place Masonic Hall Company Limited and York Lodge 236 who both operate from the Hall and have been adversely effected by the Covid pandemic.

## 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.

# DUNCOMBE PLACE MASONIC HALL CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT *(continued)*

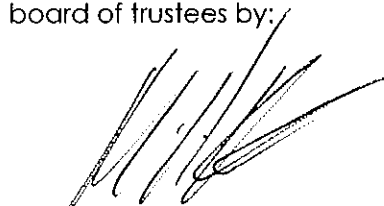
YEAR ENDED 31 DECEMBER 2021

## PLANS FOR FUTURE PERIODS

Our aim for the future moving forward is to put in a chair lift in to be able to cater for disabled people, we eventually hope to be able to open the hall to the public and charging an admission fee, also we are looking to be able to hire out the hall out for functions.

We are in now in negotiations on leasing the adjoining land this has stood empty for years, this will generate more revenue if agreed.

The trustees' annual report was approved on 11/05/22 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 2021

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 2021.

### 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.

*T J Maer*

Miss T J Maer of Townends Accountants LLP  
Independent Examiner

Fulford Lodge  
1 Heslington Lane  
Fulford  
York  
YO10 4HW

*11 May 2022*

# DUNCOMBE PLACE MASONIC HALL CHARITABLE TRUST

## STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2021

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	600	600	3,170
Charitable activities	5	18,143	18,143	20,745
Investment income	6	3	3	34
Other income	7	24,143	24,143	29,350
<b>Total income</b>		<u>42,889</u>	<u>42,889</u>	<u>53,299</u>
<b>Expenditure</b>				
Expenditure on charitable activities	8,9	29,271	29,271	13,861
<b>Total expenditure</b>		<u>29,271</u>	<u>29,271</u>	<u>13,861</u>
<b>Net income and net movement in funds</b>		<u>13,618</u>	<u>13,618</u>	<u>39,438</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		1,707,171	1,707,171	1,667,733
<b>Total funds carried forward</b>		<u>1,720,789</u>	<u>1,720,789</u>	<u>1,707,171</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 7 to 10 form part of these financial statements.


# DUNCOMBE PLACE MASONIC HALL CHARITABLE TRUST

## STATEMENT OF FINANCIAL POSITION

31 DECEMBER 2021

	Note	2021		2020	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	13		1,609,603		1,608,606
<b>CURRENT ASSETS</b>					
Debtors	14		-	6,720	
Cash at bank and in hand		<u>112,266</u>		<u>92,603</u>	
			<u>112,266</u>		<u>99,323</u>
<b>CREDITORS: Amounts falling due within one year</b>	15	<u>1,080</u>		<u>758</u>	
<b>NET CURRENT ASSETS</b>			<u>111,186</u>		<u>98,565</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>1,720,789</u>		<u>1,707,171</u>
<b>NET ASSETS</b>			<u>1,720,789</u>		<u>1,707,171</u>
<b>FUNDS OF THE CHARITY</b>					
Unrestricted funds			<u>1,720,789</u>		<u>1,707,171</u>
<b>Total charity funds</b>	16		<u>1,720,789</u>		<u>1,707,171</u>

These financial statements were approved by the board of trustees and authorised for issue on ~~31/05/22~~, and are signed on behalf of the board by:



M Curley  
Trustee

The notes on pages 7 to 10 form part of these financial statements.

# DUNCOMBE PLACE MASONIC HALL CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2021

### 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 2021

### 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 2021 £	Unrestricted Funds £	Total Funds 2020 £
<b>GIFTS</b>				
Contributions from Masonic users	<u>600</u>	<u>600</u>	<u>3,170</u>	<u>3,170</u>

### 5. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Rental income	<u>18,143</u>	<u>18,143</u>	<u>20,745</u>	<u>20,745</u>

### 6. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest	<u>3</u>	<u>3</u>	<u>34</u>	<u>34</u>

### 7. OTHER INCOME

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Covid 19 grant	<u>24,143</u>	<u>24,143</u>	<u>29,350</u>	<u>29,350</u>

### 8. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Property rental	27,169	<b>27,169</b>	13,122	13,122
Support costs	<u>2,102</u>	<u>2,102</u>	<u>739</u>	<u>739</u>
	<u>29,271</u>	<u>29,271</u>	<u>13,861</u>	<u>13,861</u>

# DUNCOMBE PLACE MASONIC HALL CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2021

### 9. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Property rental	27,169	–	27,169	13,122
Governance costs	–	2,102	2,102	739
	<u>27,169</u>	<u>2,102</u>	<u>29,271</u>	<u>13,861</u>

### 10. NET INCOME

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>249</u>	<u>–</u>

### 11. INDEPENDENT EXAMINATION FEES

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,080</u>	<u>738</u>

### 12. TRUSTEE REMUNERATION AND EXPENSES

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

### 13. TANGIBLE FIXED ASSETS

	Freehold property £	Equipment £	Total £
<b>Cost</b>			
At 1 January 2021	1,608,606	–	1,608,606
Additions	–	1,246	1,246
<b>At 31 December 2021</b>	<u>1,608,606</u>	<u>1,246</u>	<u>1,609,852</u>
<b>Depreciation</b>			
At 1 January 2021	–	–	–
Charge for the year	–	249	249
<b>At 31 December 2021</b>	<u>–</u>	<u>249</u>	<u>249</u>
<b>Carrying amount</b>			
<b>At 31 December 2021</b>	<u>1,608,606</u>	<u>997</u>	<u>1,609,603</u>
At 31 December 2020	<u>1,608,606</u>	<u>–</u>	<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 2021

### 14. DEBTORS

	2021	2020
	£	£
Trade debtors	-	<u>6,720</u>

### 15. CREDITORS: Amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	<u>1,080</u>	<u>758</u>

### 16. ANALYSIS OF CHARITABLE FUNDS

#### Unrestricted funds

	At 1 January 2021	Income	Expenditure	At 31 December 2021
	£	£	£	£
General funds	<u>1,707,171</u>	<u>42,889</u>	<u>(29,271)</u>	<u>1,720,789</u>

	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>

### 17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Total Funds 2021
	£	£
Tangible fixed assets	1,609,603	<b>1,609,603</b>
Current assets	112,266	<b>112,266</b>
Creditors less than 1 year	(1,080)	<b>(1,080)</b>
<b>Net assets</b>	<u>1,720,789</u>	<u><b>1,720,789</b></u>

	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)
<b>Net assets</b>	<u>1,707,171</u>	<u>1,707,171</u>

# **DUNCOMBE PLACE MASONIC HALL CHARITABLE TRUST**

## **MANAGEMENT INFORMATION**

**YEAR ENDED 31 DECEMBER 2021**

**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 2021

	2021 £	2020 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Contributions from Masonic users	<u>600</u>	<u>3,170</u>
<b>Charitable activities</b>		
Rental income	<u>18,143</u>	<u>20,745</u>
<b>Investment Income</b>		
Bank interest	<u>3</u>	<u>34</u>
<b>Other Income</b>		
Covid 19 grant	<u>24,143</u>	<u>29,350</u>
<b>Total income</b>	<u>42,889</u>	<u>53,299</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Rates and water	1,377	824
Light and heat	7,565	7,878
Repairs and maintenance	5,889	599
Insurance	2,739	2,238
Legal and professional fees	2,102	739
Depreciation	249	-
Waste disposal & cleaning	-	685
Donations	8,539	-
Flat expenses	715	714
Miscellaneous	96	184
	<u>29,271</u>	<u>13,861</u>
<b>Total expenditure</b>	<u>29,271</u>	<u>13,861</u>
<b>Net income</b>	<u>13,618</u>	<u>39,438</u>

# DUNCOMBE PLACE MASONIC HALL CHARITABLE TRUST

## NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2021

	2021	2020
	£	£
<b>Expenditure on charitable activities</b>		
<b>Property rental</b>		
<b><i>Activities undertaken directly</i></b>		
Direct charitable activity 1 - rates & water	1,377	824
Direct charitable activity 1 - light & heat	7,565	7,878
Direct charitable activity 1 - repairs & maintenance	5,889	599
Direct charitable activity 1 - insurance	2,739	2,238
Direct charitable activity 1 - depreciation	249	-
Direct charitable activity 1 - waste disposal & cleaning	-	685
Direct charitable activity 1 - donations	8,539	-
Direct charitable activity 1 - flat expenses	715	714
Direct charitable activity 1 - miscellaneous	96	184
	<u>27,169</u>	<u>13,122</u>
<b>Governance costs</b>		
Governance costs - accountancy fees	1,080	739
Governance costs - legal and other professional fees	1,022	-
	<u>2,102</u>	<u>739</u>
<b>Expenditure on charitable activities</b>	<u>29,271</u>	<u>13,861</u>