

CHARITY REGISTRATION NUMBER: 1027876

DUNCOMBE PLACE MASONIC HALL CHARITABLE TRUST
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2022



Townends
Chartered Accountants

DUNCOMBE PLACE MASONIC HALL CHARITABLE TRUST

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

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DUNCOMBE PLACE MASONIC HALL CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

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
Correspondent	M A McCloud 5a Main Street Fulford York YO10 4HJ
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 2022

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 year the building continued to be decorated and updated including installing a security camera and lighting.

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 who operate from the Hall.

FINANCIAL REVIEW

The income for the year has decreased, primarily due to the Covid 19 grants received in 2021. Despite the decrease 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

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 more for functions. We are also looking to install lead lighting in the temple ceiling with help from the minster team.

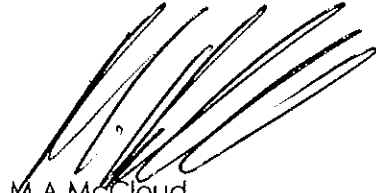
We are still in negotiations on leasing the adjoining land that has stood empty for years, this will generate more revenue if agreed.

DUNCOMBE PLACE MASONIC HALL CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2022

The trustees' annual report was approved on 27 September 2023 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, consisting of several overlapping, sweeping strokes that form the letters 'M A McCloud'.

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 2022

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 2022.

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.

TJmaeer

Miss T J Maer of Townends Accountants LLP
Independent Examiner

Fulford Lodge
1 Heslington Lane
Fulford
York
YO10 4HW

27 september 2023

DUNCOMBE PLACE MASONIC HALL CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2022

		2022		2021
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	4	4,550	4,550	600
Charitable activities	5	21,033	21,033	18,143
Investment income	6	49	49	3
Other income	7	—	—	24,143
Total income		<u>25,632</u>	<u>25,632</u>	<u>42,889</u>
Expenditure				
Expenditure on charitable activities	8,9	<u>21,885</u>	<u>21,884</u>	<u>29,271</u>
Total expenditure		<u>21,885</u>	<u>21,884</u>	<u>29,271</u>
Net income and net movement in funds		<u>3,747</u>	<u>3,748</u>	<u>13,618</u>
Reconciliation of funds				
Total funds brought forward		<u>1,720,789</u>	<u>1,720,789</u>	<u>1,707,171</u>
Total funds carried forward		<u>1,724,536</u>	<u>1,724,536</u>	<u>1,720,789</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 2022

	Note	2022 £	£	2021 £	£
FIXED ASSETS					
Tangible fixed assets	13		1,609,404		1,609,603
CURRENT ASSETS					
Cash at bank and in hand		116,357		112,266	
CREDITORS: Amounts falling due within one year	14	<u>1,224</u>		<u>1,080</u>	
NET CURRENT ASSETS			<u>115,133</u>		<u>111,186</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,724,537</u>		<u>1,720,789</u>
NET ASSETS			<u>1,724,537</u>		<u>1,720,789</u>
FUNDS OF THE CHARITY					
Unrestricted funds			<u>1,724,536</u>		<u>1,720,789</u>
Total charity funds	15		<u>1,724,536</u>		<u>1,720,789</u>

These financial statements were approved by the board of trustees and authorised for issue on 27 September 2023, 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 2022

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. More latterly, the UK economy has been impacted by rising inflation, interest rates and energy costs, exacerbated by the war in Ukraine. All these matters have impacted the charity's trading results to a greater or lesser extent. At the date of signing these financial statements, the trustees have considered the effect of these matters 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 2022

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 2022 £	Unrestricted Funds £	Total Funds 2021 £
GIFTS				
Contributions from Masonic users	<u>4,550</u>	<u>4,550</u>	<u>600</u>	<u>600</u>

5. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Rental income	<u>21,033</u>	<u>21,033</u>	<u>18,143</u>	<u>18,143</u>

6. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest	<u>49</u>	<u>49</u>	<u>3</u>	<u>3</u>

7. OTHER INCOME

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Covid 19 grant	<u>-</u>	<u>-</u>	<u>24,143</u>	<u>24,143</u>

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Property rental	20,540	20,540	27,169	27,169
Support costs	<u>1,345</u>	<u>1,344</u>	<u>2,102</u>	<u>2,102</u>
	<u>21,885</u>	<u>21,884</u>	<u>29,271</u>	<u>29,271</u>

DUNCOMBE PLACE MASONIC HALL CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2022

9. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Property rental	20,540	–	20,540	27,169
Governance costs	–	1,344	1,344	2,102
	<u>20,540</u>	<u>1,344</u>	<u>21,884</u>	<u>29,271</u>

10. NET INCOME

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>199</u>	<u>249</u>

11. INDEPENDENT EXAMINATION FEES

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,344</u>	<u>1,080</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 £
Cost			
At 1 January 2022 and 31 December 2022	<u>1,608,606</u>	<u>1,246</u>	<u>1,609,852</u>
Depreciation			
At 1 January 2022	–	249	249
Charge for the year	–	199	199
At 31 December 2022	–	<u>448</u>	<u>448</u>
Carrying amount			
At 31 December 2022	<u>1,608,606</u>	<u>798</u>	<u>1,609,404</u>
At 31 December 2021	<u>1,608,606</u>	<u>997</u>	<u>1,609,603</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 2022

14. CREDITORS: Amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	<u>1,224</u>	<u>1,080</u>

15. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 January 20 22	Income £	Expenditure £	At 31 December 2022 £
General funds	<u>1,720,789</u>	<u>25,632</u>	<u>(21,885)</u>	<u>1,724,536</u>

	At 1 January 20 21	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>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	1,609,404	1,609,404
Current assets	116,357	116,357
Creditors less than 1 year	(1,224)	(1,224)
Net assets	<u>1,724,537</u>	<u>1,724,537</u>

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

DUNCOMBE PLACE MASONIC HALL CHARITABLE TRUST

MANAGEMENT INFORMATION

YEAR ENDED 31 DECEMBER 2022

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

DUNCOMBE PLACE MASONIC HALL CHARITABLE TRUST

NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2022

	2022	2021
	£	£
Expenditure on charitable activities		
Property rental		
Activities undertaken directly		
Direct charitable activity 1 - rates & water	1,043	1,377
Direct charitable activity 1 - light & heat	5,986	7,565
Direct charitable activity 1 - repairs & maintenance	6,236	5,889
Direct charitable activity 1 - insurance	2,841	2,739
Direct charitable activity 1 - depreciation	199	249
Direct charitable activity 1 - donations	3,321	8,539
Direct charitable activity 1 - flat expenses	744	715
Direct charitable activity 1 - miscellaneous	170	96
	<u>20,540</u>	<u>27,169</u>
Governance costs		
Governance costs - accountancy fees	1,344	1,080
Governance costs - legal and other professional fees	-	1,022
	<u>1,344</u>	<u>2,102</u>
Expenditure on charitable activities	<u>21,884</u>	<u>29,271</u>