Charity registration number 1027876 (England and Wales)

DUNCOMBE PLACE MASONIC HALL CHARITABLE TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

DUNCOMBE PLACE MASONIC HALL CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M A McCloud	(Appointed 12 January 2025)
	Mr M Winter	(Appointed 12 January 2025)
	Mr J Barker	
	Mrs P Jeffery	
	Mr J Galvin	
Charity registration	England and Wales	1027876
Independent examiner	Townsend Harrison Limited 13 Yorkersgate Malton North Yorkshire YO17 7AA	
Accountants	Townsend Harrison Limited 13 Yorkersgate Malton North Yorkshire YO17 7AA	

DUNCOMBE PLACE MASONIC HALL CHARITABLE TRUST

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DUNCOMBE PLACE MASONIC HALL CHARITABLE TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: 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)".

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

Significant activities and achievements against objectives

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 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

Reserves policy

The income and expenditure account show an overall deficit in the year of £26,963 (2024: Deficit of £6,159).

At 31 December 2025 the charity’s net assets stand at £1,691,139 including tangible assets of £1,610,411.

Plans for future periods

Our aim for the future still remains. To move forward we plan to put in a chair lift 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.

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.

Mr M A McCloud	(Appointed 12 January 2025)
Mr M Winter	(Appointed 12 January 2025)
Mr J Barker	
Mrs P Jeffery	
Mr J Galvin	

Recruitment and appointment of trustees

The trustees' report was approved by the Board of Trustees.

Mr M A McCloud
Trustee

31 October 2026

DUNCOMBE PLACE MASONIC HALL CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DUNCOMBE PLACE MASONIC HALL CHARITABLE TRUST

I report to the trustees on my examination of the financial statements of Duncombe Place Masonic Hall Charitable Trust (the trust) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 trust as required by section 130 of the Charities Act 2011.

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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Townsend Harrison Limited
13 Yorkersgate
Malton
North Yorkshire
YO17 7AA
31 October 2026

DUNCOMBE PLACE MASONIC HALL CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	**3**	1,200	1,700
Charitable activities	**4**	26,610	27,035
Investments	**5**	572	661
Total income		28,382	29,396
Expenditure on:			
Charitable activities	**6**	55,345	35,555
Total expenditure		55,345	35,555
Net expenditure and movement in funds		(26,963)	(6,159)
Reconciliation of funds:			
Fund balances at 1 January 2025		1,718,102	1,724,261
Fund balances at 31 December 2025		1,691,139	1,718,102

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

DUNCOMBE PLACE MASONIC HALL CHARITABLE TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**11**		1,610,411		1,609,577
Current assets					
Debtors	**12**	4,533		10,546	
Cash at bank and in hand		89,688		102,198	
		94,221		112,744	
Creditors: amounts falling due within one year	**13**	(13,493)		(4,219)	
Net current assets			80,728		108,525
Total assets less current liabilities			1,691,139		1,718,102
The funds of the trust					
Unrestricted funds	**14**		1,691,139		1,718,102
			1,691,139		1,718,102

The financial statements were approved by the trustees on 31 October 2026

Mr M A McCloud
Trustee

DUNCOMBE PLACE MASONIC HALL CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

Duncombe Place Masonic Hall Charitable Trust 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.

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1.1 Basis of preparation

The financial statements have been prepared in accordance with the trust's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: 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)". The trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the trust.

1.4 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Not Provided
Computers	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the trust's balance sheet when the trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	1,200	1,700
Donations and gifts		
Contributions from Masonic users	1,200	1,700
	1,200	1,700

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rental income		
Charitable rental income	26,610	27,035

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	572	661

6 Expenditure on charitable activities

	Property rental 2025 £	Supports costs 2025 £	Total 2025 £	Property rental 2024 £	Supports costs 2024 £	Total 2024 £
Direct costs						
Depreciation and impairment	346	-	346	243	-	243
Rates and water	23,009	-	23,009	1,654	-	1,654
Light and heat	5,489	-	5,489	12,798	-	12,798
Commission paid	-	-	-	2,290	-	2,290
Repairs and maintenance	13,855	-	13,855	7,895	-	7,895
Insurance	3,380	-	3,380	2,198	-	2,198
Telephone and internet	701	-	701	658	-	658
Subscriptions	175	-	175	170	-	170
Bank charges	50	-	50	74	-	74
Flat expenses	1,284	-	1,284	1,576	-	1,576
Accountancy	-	1,470	1,470	-	2,400	2,400
Legal and professional	-	5,586	5,586	-	3,599	3,599
	48,289	7,056	55,345	29,556	5,999	35,555
Analysis by fund						
Unrestricted funds	48,289	7,056	55,345	29,556	5,999	35,555

7 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	-	-
Depreciation of owned tangible fixed assets	346	243

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the trust during the year.

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Freehold land and buildings	Computers	Total
	£	£	£
Cost			
At 1 January 2025	1,608,606	1,966	1,610,572
Additions	-	1,180	1,180
At 31 December 2025	1,608,606	3,146	1,611,752
Depreciation and impairment			
At 1 January 2025	-	995	995
Depreciation charged in the year	-	346	346
At 31 December 2025	-	1,341	1,341
Carrying amount			
At 31 December 2025	1,608,606	1,805	1,610,411
At 31 December 2024	1,608,606	971	1,609,577

12 Debtors

Amounts falling due within one year:	2025 £	2024 £
Other debtors	3,280	9,340
Prepayments and accrued income	1,253	1,206
	4,533	10,546

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	11,603	2,719
Accruals and deferred income	1,890	1,500
	13,493	4,219

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025 £	Incoming resources £	Resources expended £	At 31 December 2025 £
General funds	1,718,102	28,382	(55,345)	1,691,139

Previous year:	At 1 January 2024 £	Incoming resources £	Resources expended £	At 31 December 2024 £
General funds	1,724,261	29,396	(35,555)	1,718,102