

**DEVON MARK CHARITY ASSOCIATION**  
**REPORT of the TRUSTEES**

The Trustees of the Devon Mark Charity Association have pleasure in presenting the Report of the Trustees and the Audited Financial Statements of the Funds of the Association for the twelve months ended 31st March 2021.

The Funds of the Association are used to make distributions to applicants for charitable purposes, whether for Masonic Charities or otherwise.

The Association was founded in September 1922, and the governing instruments under which the Association operates comprise a Trust Deed and the Rules made from time to time by the Association's Management Committee and approved by the Members.

**OBJECTIVES:**

The object of the Association is to support the Mark Benevolent Fund, the Provincial Grand Master's Special Fund and any other Charities, especially by the collection and transmission of donations and subscriptions made to these Charities together with such monies as may be derived from time to time by way of tax refunds from Gift Aid.

**LEGAL STATUS:**

The Association is a Registered Charity at the Charity Commission number 263861.

**PRINCIPAL OFFICERS:**

President -	Rt. W. Bro. P.J.Balsom, Provincial Grand Master.
Chairman -	W.Bro. R.B.Varker, P.G.J.D.
Trustees -	Rt.W.Bro. P.Hawken, M.B.E., Past Provincial Grand Master Rt.W.Bro. P.J.Balsom, Provincial Grand Master V.W.Bro. W.S.Daw, P.G.J.O.
Secretary -	W. Bro. P.Howard-Baker, Prov.G.Ch.Std.;P.A.G.D.C.
Solicitors -	Clark & Weeks, 85/89 Ridgeway, Plympton, Plymouth, Devon, PL7 2AA.
Independent Examiners -	C.A.Cox - A.C.I.B. 12 Rose Close, Lowman Park, Tiverton, Devon , EX16 6TF  P.C.Sanders, - A.C.I.B. 3 Lower Cross Road, Belmont, Bickington, Barnstaple, Devon, EX31 2LE
Bankers -	C.A.F. Bank Plc, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ.

The constitution of the Committee of Management is stated in Rule 7 of the Rules to the Association.

**ACCOUNTING RESPONSIBILITIES OF THE MANAGEMENT COMMITTEE:**

The Committee is required to prepare financial Accounts for each year that give a true and fair view of the state of the Associations finances at the end of each year.

In preparing these Financial Statements the Trustees are required to select suitable accounting policies and apply them consistently, to make judgements that are reasonable and prudent, and to ensure that applicable accounting standards have been followed.

The Trustees are responsible for keeping proper accounting records which can disclose the financial position of the Association at any time, is responsible for the safeguarding of the Assets of the Association, and for taking reasonable steps for the prevention and detection of irregularities in its affairs.

The funds of the Association are to be invested in accordance with the Provisions of the Trustees Investments Act 1961. Any surplus which may arise on the sale, realisation or maturity of any non-earmarked investment shall be allocated to the Funds of the Association.

The Trustees are responsible for the trust property consisting of the investments and securities, As far as the Accounts for the twelve months ended 31<sup>st</sup> March 2021 are concerned, the Committee reports as follows :-

**The Fund:**

The income of the Fund amounted to £39,250 this consists of donations from individual members and Lodges of the Province and for those individual members under the Gift Aid Scheme includes the Income Tax Reclaimed and the collection at Provincial Grand Lodge.

The Bank interest received of £57, there was no investment interest.

From which Grants were made of £2,910 to local Non-Masonic Charities and the Management Costs for the Association amounting to £237 were paid. Under the Rules required by the Charity Commissioners the Accounts this created an Account Deficit of £14,040.

. This is added to the Accumulated Balance of the Fund, which now stands at £120,137 of which the restricted fund now stands at £45,249

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**Public Benefit:**

The Trustees believe that the objectives of the charity provide an identifiable public benefit and during this year these objectives have been achieved by grants made to Masonic and Non-Masonic beneficiaries.

**Other Matters:**

The Secretary of the Association gave a Report on the activities of the Association to the Annual Meeting of Devonshire Mark Provincial Grand Lodge. The thanks of the Association are due to the Secretary, W.Bro. P.Howard-Baker and to his assistant V.W.Bro. J.M.Daniels, for their valuable work during the last year.

The Committee acknowledges with thanks the generosity of the Brethren and the continued support given by all Mark and Royal Ark Mariner Lodges. Thanks are again due to Charity Stewards and Almoners for their loyal service to the Association.

Signed on behalf of the Association

P.Hawken - Trustee & President

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
OF THE DEVON MARK CHARITY ASSOCIATION**

I report on the accounts of the Trust for the twelve months ended 31st March 2021 which are set out on Pages 1 and 2.

**Respective responsibilities of the trustees & examiner**

As the charity's trustees you are responsible for the preparation of the accounts; you cannot avoid the audit requirements of Section 43(2) of the Charities Act 1993 (The Act) does not apply to you.

It is my responsibility to state, on the basis of procedures in the General Directions given by the Commissioners under Section 43(7)(b) of the Act, whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Commissioners. An examination includes a review of the account records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of the items and disclosures in the accounts, and seeking explanations from you as trustees of any matters. The procedures undertaken do not provide all the evidence that would be required for an audit and consequently I do not express an audit opinion on the view given by the accounts.

**Independent Examiner's Statement**

In connection with my examination no matter has come to my attention:-

1. which gives me reasonable cause to believe that in any material respect the requirements of the Act:
  - (a) to keep accounting records in accordance with Section 41 of the Act: and
  - (b) to prepare Accounts which accord with the accounting records and to comply with the accounting requirements of the Act.have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

C.Cox. - A.C.I.B.

19th June 2021

P.C.Sanders - A.C.I.B.

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**Devon Mark Charity Association**  
**Profit & Loss Account for the**  
**Year Ended 31st March 2021**

	<b>2021</b>		<b>20</b>
	Restricted	Unrestricted	Restricted
<b>Generated Funds</b>			
Lodge Donations		1,901	
Members Donations		8,224	
Members Regular Donation		2,391	
Collections @ PGL		-	
150 Club		9,000	
2022 Project	14,530		34,397
Sale of Ties/Tokens		29	
Scrappage Scheme		833	
Income Tax Refund		2,342	50
	<u>14,530</u>	<u>24,720</u>	<u>34,447</u>
<b>Investment Income</b>			
CAF Bank Interest		57	
	<u>-</u>	<u>57</u>	<u>-</u>
<b>Total Income</b>	14,530	24,777	34,447
<b>Charitable Activities</b>			
Non Masonic Donations (Project)			50,905
MBF - Collars		7,299	
MBF - Festivals		42,901	
Non Masonic Donations		2,910	
	<u>-</u>	<u>53,110</u>	<u>50,905</u>
<b>Administration Costs</b>			
Insurance		168	
Bank Charges		69	
Secretarial Expenses			
	<u>-</u>	<u>237</u>	<u>-</u>
<b>Total Outgoings</b>	-	53,347	50,905
Net Income from Resources	14,530	(28,570)	- 16,458
Transfers between Funds			806
Unrealised Gains/(Losses)		-	
Realised Gains		-	
Net Movement in Funds	<u>14,530</u>	<u>(28,570)</u>	<u>(15,652)</u>
Funds B/fwd	30,719	103,458	46,371
Net Movement in Funds	14,530 -	28,570	- 15,652

Funds C/fwd

45,249

74,888

30,719

**Devon Mark Charity Association**  
**Balance Sheet as at 31st March 2021**

<b>Fixed Assets</b>	<b>2021</b>
Investments B/fwd	-
Realised Gains/(Losses)	-
Unrealised Gains/(Losses)	-
Less Investmentst Sold	-
Investments C/fwd	-
<b>Current Assets</b>	
HMIT	
Cash @ Bank B/fwd	134,177
Net Income from Resources	- 14,040
Add Sale of Investments	-
Cash @ Bank C/fwd	120,137
<b>Total Assets</b>	120,137

HMIT	2,110
CAF Gold	115,789
CAF Cash	100
Lloyds	<u>2,138</u>
	<u><u>120,137</u></u>

Auditors	C.A. Cox - A.C.I.B.	Chairman	R.B.Varker - P.I
	P.C.Sanders - A.C.I.B.	Secretary	P.Howard-Baker

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Unrestricted

13,156	
6,294	
2,441	
1,199	
5,000	
- 370	
2,505	
1,744	
<u>31,969</u>	
179	
<u>179</u>	
32,148	
10,081	
650	
<u>10,731</u>	
168	
60	
<u>228</u>	
10,959	
21,189	
(806)	
-	
-	
<u>20,383</u>	
83,075	
20,383	



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103,458

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**2020**

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129,446

4,731

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134,177

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134,177

1,663
131,206
100
<u>1,208</u>
<u><u>134,177</u></u>

G.J.D.

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**Devon Mark Charity Association****Balance Sheet as at 31st March 2021**

<b>Fixed Assets</b>	<b>2021</b>	<b>2020</b>
Investments B/fwd	-	-
Realised Gains/(Losses)	-	-
Unrealised Gains/(Losses)	-	-
Less Investmentst Sold	-	-
Investments C/fwd	-	-
<b>Current Assets</b>		
HMIT		
Cash @ Bank B/fwd	134,177	129,446
Net Income from Resources	#REF!	#REF!
Add Sale of Investments	-	-
Cash @ Bank C/fwd	#REF!	#REF!
<b>Total Assets</b>	#REF!	#REF!
HMIT	2,110	1,663
CAF Gold	115,789	131,206
CAF Cash	100	100
Lloyds	2,138	1,208
	120,137	134,177

Auditors C.A. Cox - A.C.I.B.

Chairman R.B.Varker - P.G.J.D.

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Secretary P.Howard-Baker - Prov.G.Ch.S

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**DEVON MARK CHARITY ASSOCIATION**

**ACCOUNTS FOR THE TWELVE MONTHS**

**TO 31st MARCH 2021**

Registered Charity No. 263861

**DEVON MARK CHARITY ASSOCIATION**

**ACCOUNTS FOR THE TWELVE MONTHS**

**TO 31st MARCH 2021**

Registered Charity No. 263861



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**Basis of independent examiner's report**

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C.Cox. - A.C.I.B.  
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19th June 2021

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**Devon Mark Charity Association****Balance Sheet as at 31st March 2021**

<b>Fixed Assets</b>	<b>2021</b>	<b>2020</b>
Investments B/fwd	-	-
Realised Gains/(Losses)	-	-
Unrealised Gains/(Losses)	-	-
Less Investmentst Sold	-	-
Investments C/fwd	-	-
<b>Current Assets</b>		
HMIT		
Cash @ Bank B/fwd	134,177	129,446
Net Income from Resources	#REF!	#REF!
Add Sale of Investments	-	-
Cash @ Bank C/fwd	#REF!	#REF!
<b>Total Assets</b>	#REF!	#REF!
HMIT	1,973	1,663
CAF Gold	115,789	131,206
CAF Cash	100	100
Lloyds	2,738	1,208
	120,600	134,177

Auditors      C.A. Cox - A.C.I.B.  
P.C.Sanders - A.C.I.B.

Chairman      T.M.Jenkins - P.G.S.D.  
Secretary      P.Howard-Baker - Prov.G.Ch.S

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