

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

We report on the accounts of the Trust for the twelve months ended 31st March 2024 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 consider that the the audit requirements of Section 43(2) of the Charities Act 1993 (The Act) does not apply.

It is my responsibility to state, on the basis of procedures in the General Directions given by the Charity 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 Charity 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 any unusual items and disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in 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
  - (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 2024

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

**DEVON MARK CHARITY ASSOCIATION**

**ACCOUNTS FOR THE TWELVE MONTHS**

**TO 31st MARCH 2024**

Registered Charity No. 263861

**Devon Mark Charity Association****Balance Sheet as at 31st March 2024**

<b>Fixed Assets</b>	<b>2024</b>	<b>2023</b>
None	-	-
Investments C/fwd	-	-
<b>Current Assets</b>		
HMIT	5,236	3,140
150 Club	6,995	6,995
CAF Gold	115,717	91,063
CAF Cash	100	100
Lloyds	1,931	4,207
Cash @ Bank C/fwd	129,979	105,505
<b>Total Assets</b>	129,979	105,505
<b>Represented by</b>		
Cash @ Bank B/fwd	105,505	129,006
Net Income from Resources	24,474	- 23,501
	129,979	105,505

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

Chairman     R.B.Varker - P.G.J.D.  
Secretary     P.Howard-Baker - Prov.G.Ch.Std

**Devon Mark Charity Association**  
**Profit & Loss Account for the**  
**Year Ended 31st March 2024**

	<b>2024</b>		<b>2023</b>	
	Restricted	Unrestricted	Restricted	Unrestricted
<b>Generated Funds</b>				
Lodge Donations		23,858		23,344
Members Donations		6,437		7,136
Members Regular Donation		1,931		2,876
Collections @ PGL		1,155		1,033
150 Club				6,995
2022 Project			1,490	
Ukraine				2,150
Sale of Ties/Tokens		399		355
Scrappage Scheme		690		1,022
Income Tax Refund		2,096		3,256
	-	36,566	1,490	48,167
<b>Investment Income</b>				
CAF Bank Interest		2,204		579
	-	2,204	-	579
<b>Total Income</b>	-	38,770	1,490	48,746
<b>Charitable Activities</b>				
Non Masonic Donations (Project)	1,959		27,526	
Craft Festival Donation				16,170
MBF - Collars		10,854		9,925
MBF - Festivals				15,075
Non Masonic Donations		1,250		4,794
	1,959	12,104	27,526	45,964
<b>Administration Costs</b>				
Insurance		168		168
Bank Charges		65		79
Secretarial Expenses				
	-	233	-	247
<b>Total Outgoings</b>	1,959	12,337	27,526	46,211
Net Income from Resources	(1,959)	26,433	(26,036)	2,535
Transfers between Funds				
Net Movement in Funds	(1,959)	26,433	(26,036)	2,535
Funds B/fwd	16,884	88,621	42,920	86,086
Net Movement in Funds	(1,959)	26,433	(26,036)	2,535
Funds C/fwd	14,925	115,054	16,884	88,621

**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 2024

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. D.C.Purdie, 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 2024 are concerned, the Committee reports as follows :-

#### **The Fund:**

The income of the Fund amounted to £36,566 this consists of donations from individual members (£6,437) and Lodges of the Province (£23,858) and for those individual members (£1,931) under the Gift Aid Scheme includes the Income Tax Reclaimed (£2,096) and the collection at Provincial Grand Lodge (£1,155). There was some sundry income from scrappage and regalia sales of (£1,089). There was Bank interest received of £2204.

From which Grants were made of £1,250 to local Non-Masonic Charities and a further £10,854 was forwarded to the main Mark Benevolent Fund also the final £1959 was donated to the last of the Project of Non Masonic Donations The Management Costs for the Association amounting to £233 were paid. Under the Rules required by the Charity Commissioners the Accounts this created an Account Surplus of £24,474. Being made up of £26,433 Unrestricted less £1,959 Restricted

. This is added to the Accumulated Balance of the Fund, which now stands at £129,979 of which the restricted fund now stands at £14,925.

The Balance sheet consists of two debtors and the three bank account balances. The HMIT debtor consists of two years claims both of which have since been submitted and the first of which has since been received. The 150 Club debtor is an internal transfer between the Mark Provincial Grand Lodge and the DMCA

#### **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