



## District Grand Lodge of Mark Master Masons - Spain

[www.markmastermason.es](http://www.markmastermason.es)

### Annual Report of the District Grand Treasurer – 2024/25

Right Worshipful District Grand Master, Distinguished Brethren, and Brethren all.

The District's Annual Accounts which are now presented for review and consideration for approval cover the 12 months from 1 September 2024 to 31 August 2025. Each line is numbered for ease of reference.

#### **INCOME AND EXPENDITURE STATEMENT**

Lines 1-12 show an analysis of the income. Lines 13 – 24 show the analysis of expenditure. Line 25 shows the difference between the expenditure total and the income total.

In summary we collected 52,805.56 euros and gave out 58,235.79 euros. So we had an operating deficit of 5,430.23.

The most significant items are the Assembly costs and Donations received and given.

There was a loss on the 2025 Assembly weekend of some 5,600 euros. For the reception and dining at the Festive Board the hotel charged 63 euros per head, and we had asked guests to pay 50 euros. For the 2026 we have increased to 55 euros what we ask guests to pay. in an attempt to reduce the net deficit.

On 29<sup>th</sup> of October Valencia suffered with incredible rainfall and consequential floods which resulted in 229 people losing their lives and much property being destroyed. The event was referred to as the DANA.

In December 2024 we received 30,000 euros from the Mark Benevolent Fund of which we spent 16,000 euros with companies repairing kitchens in houses that had been flooded during the DANA. It was not possible to spend all the money during 2024/25 because the builders had to let the properties dry out before they could re-plaster the walls etc. The balance of 14,000 was carried forward to the 2025/26 accounts and used for more buildings to be repaired. Apart from minor donations the District itself made a 2,000 euros donation to help provide food immediately after the floods.

The Income and Expenditure Statement show a deficit for the year of 5,430.23 euros slightly less than the previous year.

## **BALANCE SHEET**

The Balance Sheet shows the balances we have at our two banks (Caixa Bank and Wise). We also show money that we hold for Lodges who find bank charges are becoming prohibitive.

Our bank accounts are held at the Caixabank and Wise. Lines 2-3 show that we had just over 31,000 euros in the Caixa bank at 31<sup>st</sup> August 2024. We also had over 16,800 euros in the Wise bank. In addition we hold money for other Lodges and that is shown in lines 6 & 24.

Whilst our bank balances looked large 26,000 euros was committed expenditure. Line 22 shows that over 12,000 euros was collected in advance to pay out for meals at the 2026 Assembly and 14,000 euros (line 23) was committed to be paid out in 2025/26 for the DANA restoration works.

In addition to our bank balance we have assets in the form of regalia, jewels and items for sale which are covered in lines 7-8.

The General Fund which represents what we are worth stood at just over 15,000 euros (line 15) and the Benevolent and Charity Fund stood at just under 14,000 euros (line 19)

The Accounts for the year ended 31<sup>st</sup> August 2024 have been audited and are now presented for your consideration and approval.

### **PROPOSALS:**

1. Receive the report of the Account Checker
2. Consider the accounts for 2024-25 and vote on their approval

W.Bro. Michael Shilan (Jávea 1688)

**District Grand Treasurer**

District Grand Lodge of Mark Master Masons of Spain  
Income and Expenditure Account  
01-September 2024-to 31 August 2025

1	<b><u>Income</u></b>	<b><u>2024/25</u></b>	<b><u>2023/24</u></b>
2	Mark Fees Received	4,860.00	5,100.00
3	RAM Fees Received	2,850.00	2,900.00
4	Assembly Dining Fees	17,200.00	14,138.00
5	Assembly Other Income (raffle)	4,913.00	0.00
6	Honours Fees	1,440.00	910.00
7	Assembly Excursion Income	4,592.00	3,394.00
8	Sales Income	692.00	1,443.00
9	Donations Received	16,000.00	2.00
10	Other Income	64.94	15.39
11	Interest Received	193.62	0
12	<b>Total Income</b>	<b><u>52,805.56</u></b>	<b><u>27,902.39</u></b>
13	<b><u>Expenditure</u></b>	<b><u>2024/25</u></b>	<b><u>2023/24</u></b>
14	District Grand Masters Visits	0.00	574.28
15	Other Travel	550.00	0.00
16	Admin Expenses	1,570.25	1,368.83
17	Bank Charges	715.55	617.36
18	Internet Expenses	197.51	215.00
19	Regalia y jewels	1,086.88	8,990.97
20	Other Expenses	1,589.12	144.94
21	Annual Assembly Expenses	27,716.48	18,691.66
22	Assembly Excursion Costs	4,910.00	3,484.15
23	Donations to others	19,900.00	400.00
24	<b>Total Expenditure</b>	<b><u>58,235.79</u></b>	<b><u>34,487.19</u></b>
25	<b>Deficit - Surplus (+)</b>	<b><u>-5,430.23</u></b>	<b><u>-6,584.80</u></b>

**District Grand Lodge of Mark Master Masons of Spain**  
**Balance Sheet**  
**as at 31st August 2025**

	<b><u>2024/25</u></b>	<b><u>2023.24</u></b>
1 <b><u>Assets</u></b>		
2 Bank Account Caixa General Account	28,444.63	27,448.03
3 Bank Account Caixa Benevolent & Charity Account	2,717.68	2,717.68
4 Bank Account Wise Euro Account District	9,819.84	3,404.98
5 Bank Account Wise Sterling District (£6085.69)	6,985.69	
6 Bank Account Wise Euro Account Lodges	8,574.16	6,731.53
7 Regalia, Jewels and Equipment of the District	3,661.00	3,661.00
8 Stock of Masonic Items for sale	2,500.00	2,500.00
9 Loans	0.00	0.00
10 Debtors	270.00	450.00
11 <b>Total Assets</b>	<b>62,973.00</b>	<b>46,913.22</b>
12 <b><u>Liabilities</u></b>		
13 <b>General Fund</b>	20,521.82	27,106.62
14 Surplus (+) deficit (-)	-5,430.23	-6,584.80
15 General Fund at close	<b>15,091.59</b>	20,521.82
16 <b>Charity and Benevolent Fund</b>	12,959.68	13,229.68
17 Charity and Benevolent Fund Outgoings	-2,000.00	-6,504.00
18 Charity and Benevolent Fund Receipts	2,863.00	6,234.00
19 Charity Fund Balance	<b>13,822.68</b>	<b>12,959.68</b>
20 <b>Other Liabilities</b>		
21 <b>Prepayments for Assembly meals</b>		
22 Dining fees received in advance	12,067.13	6,800.80
23 Emergency Fund	14,000.00	
24 Funds held belonging to other Lodges	8,574.16	6,731.53
25 Grand Lodge fees for Lodges	-582.56	-100.61
26 <b>Total Liabilities</b>	<b>62,973.00</b>	<b>46,913.22</b>

M SHILAN District Treasurer

**ACCOUNT CHECKERS**

**We the undersigned having been appointed as Account Checkers report that we have examined the books and other records maintained by the Treasurer and confirm that the accounts as presented agree with those records and that we have confirmed the existence of all bank balances**

Signed W. Bro. W. RUSSELL (Serendipity 1744) W.Bro. P. BOWICK (Oliva La Safor 1823)