

APPENDIX 1 SAMPLE LODGE ACCOUNTS

"XYZ" Lodge No.....
Statement of Income and Expenditure
for the year ended 31st December, 20....

General Fund Account

<u>Income</u>	<u>20....</u>	<u>Previous Year</u>
Members Subscriptions		
Initiation Fees		
Joining Fees		
Bank Interest (Net)		
 Total Income	 £ _____ _____	 £ _____ _____
 <u>Expenditure</u>		
Grand Lodge Dues & Regn Fees	} see Note 4.2(12)	
Provincial Grand Lodge Dues	} see Note 4.2(12)	
Masonic Temple Costs		
Provincial Year Books - Net		
Dining Lodge Guests		
Printing Stationery & Postage		
Insurance		
Tyler's Costs		
Lodge Regalia & Books		
Transfer to Benevolent Fund		
Sundry Costs		
Depreciation of: Furniture & Fittings		
 Total Expenditure	 £ _____ _____	 £ _____ _____
 Excess of Income / (Expenditure)	 £ _____ =====	 £ _____ =====

Charity Fund
for the year ended 31st December, 20....

<u>Income</u>	<u>20....</u>	<u>Previous Year</u>
Raffles		
Donations		
Bank Interest (Net)		
 Total Income	 £ _____ _____	 £ _____ _____
 <u>Expenditure</u>		
Grand Lodge Relief Chest - Transfer		
Charity payments - (give details)		
 Total Expenditure	 £ _____ _____	 £ _____ _____
 Excess of Income / (Expenditure)	 £ _____ _____	 £ _____ _____

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		<u>20....</u>	<u>Previous Year</u>
<u>Dining Account</u> <u>for the year ended 31st December, 20....</u>			
<u>Income</u>			
Dining Fees collected			
Lodge Guests (ex General Fund)			
Total Income	£	_____	£ _____
<u>Expenditure</u>			
Cost of Dining inc wine			
Sundry (other Dining Costs)			
Total Expenditure	£	_____	£ _____
Excess of Income / (Expenditure)	£	_____	£ _____

Balance Sheet as at 31st December, 20.....

		<u>20....</u>	<u>Previous Year</u>
<u>General Fund</u>			
Balance b/f at 1st January, 20...			
Add/(Less) Excess of Income over Expenditure	_____	_____	
<u>Benevolent Fund</u>			
Balance b/f at 1st January, 20...			
Add/(Less) Excess of Income over Expenditure	_____	_____	
<u>Dining Fund</u>			
Balance b/f at 1st January, 20...			
Add/(Less) Excess of Income over Expenditure	_____	_____	
<u>Sundry Creditors</u>			
Lodge Subscriptions in Advance			
Grand Lodge Dues	} see Note 4.2(12)		
Provincial Grand Lodge Dues	} see Note 4.2(12)		
Other Creditors (give details)		_____	_____
		£ _____	£ _____

Represented by:

Fixed Assets	e.g. Freehold Land & Buildings	
At cost or Valuation		} Only complete } if relevant
<u>Lodge Fittings & Regalia etc</u>		
At Cost		} Only complete
Less Depreciation		} if relevant

APPENDIX 1 SAMPLE LODGE ACCOUNTS

Shares held in Masonic Hall Company

At Cost less written off

Cash at Bank

Current Account

Deposit Account

Sundry Debtors

Lodge Subscriptions in Arrears

Other Items

£

£

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We have examined the Income and Expenditure Accounts and the Balance Sheet with the Books and Vouchers and certify them to be correct. In accordance with Rule 153 Book of Constitutions we have verified the balances held by the Lodge and find them correct.

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..... }

Examiners

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Treasurer

Note: Delete any items not applicable

Date:

The following should be shown by way of note only, i.e. the balances do not appear in the Lodge Balance Sheet

(A) Grand Lodge Relief Chest
for the year ended 31st December, 20....

	<u>20....</u>	<u>Previous Year</u>
Accumulated Fund brought forward at 1st January 20....		
Deposits during year (give details)		
Gift Aid		
Interest	_____	_____
Less Funds allocated during year (give details)	_____	_____
Accumulated Funds carried forward at 31st December 20....	_____	_____
	£ _____	£ _____
	=====	=====

(B) Almoner's Account
for the year ended 31st December, 20....

Details as above

(C) Benevolent Trusts (subject to a Deed of Trust)
for the year ended 31st December, 20....

Details as above

APPENDIX 1 SAMPLE LODGE ACCOUNTS

RECONCILIATION OF MEMBERSHIP NUMBERS AND ANNUAL SUBSCRIPTIONS PAYABLE

Membership at beginning of Lodge year:

ADD:	Initiates during year (give names)	(A)
	Joining members during year (give names)	(B)
		<hr/>
		(C)
LESS:	Members dies during year (give names)	(D)
	Members resigned during year (give names)	(E)
	Members excluded during year (give names)	(F)
		<hr/>
		(G)
		<hr/> <hr/>
	TOTAL MEMBERS AT END OF YEAR	(G)
	Subscriptions due are (C) x annual subscription rate	<hr/> <hr/>
		(H)
		<hr/> <hr/>
		£
	Subscriptions paid in advance at beginning of year	(J)
ADD:	TOTAL money received for Subscriptions during year	(K)
ADD:	Subscriptions not paid by end of year	(L)
		<hr/>
		(M)
LESS:	Subscriptions received during year but not due until the following year	(N)
		<hr/>
	The value of (O) should be equal to the value of (H)	<hr/> <hr/>
		(O)

N.B. - Subscriptions in arrears (value as (L)) must be shown on the Balance Sheet as DEBTORS
Subscriptions paid in advance (value as (N)) must be shown on the Balance Sheet as CREDITORS