

PROVINCIAL GRAND LODGE  
OF FIFE AND KINROSS  
Lodge Secretaries and Treasurers  
Hand Book



2026

# Foreword

This file is the property of the Provincial Grand Lodge of Fife and Kinross and shall be available to all Lodge Secretaries and Treasurers within the Province.

It is prepared under the supervision of the Provincial Grand Secretary and with the advice of the Grand Secretary Office.

It is prepared as an Aid Memoir particularly for Brethren who may find themselves new to the office of Lodge Secretary or Treasurer.

This should not deter communication with the Provincial Grand Secretary.

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## Annual Inspection of Lodge Books / Records

- C&L 190      Grand Lodge Law 190 indicates that Lodge Books shall be examined annually with any faults or omissions found to exist being reported to the Secretary of the Lodge.
- Inspections  
Books  
Required      Books required to be kept by the Lodge and made available for examination are:
- Petition Book
  - Roll Book
  - Minute Book (Lodge meeting and committee meeting minutes should be recorded in the same book)
  - Attendance Book
  - List of Qualified Members
  - Treasurers Books
- Additional      Other items required are:
- Copy of latest Lodge Byelaws
  - Current Insurance Policy Schedule
  - Bar License Folder (Where Applicable)
  - A record of all Donations made to non-Masonic organisations
  - Title Deeds (Where Applicable know where held)
- Preparation      Preparation  
Petition Book
- Petition Book
  - Check all petitions are up to date and are signed by Candidate, Proposer and Secunder
  - Check that the minute book references and Grand Lodge registration dates are complete
  - Check that the index is up to date and properly referenced to Roll Number and Petition Number
- Preparation      Roll Book  
Roll Book
- Ensure all entries are up to date including Grand Lodge Diploma and Registration dates
  - Ensure all entries agree with Petition Book and Minute Book entries

## Preparation Minute Book

- Minute Book
  - Ensure that Minutes are up to date and are signed by the RWM or Presiding Brother and Secretary (Except the Last one)
- Dispensations
  - Locate any Dispensations Recorded in the minutes during the year
  - Mark the pages or write the page numbers in the fly leaf of the minute book
- Enquiries
  - Ensure that the minutes Record Date and Purpose of any Dispensations
- Fourth Schedule (6)
  - Locate the minutes of any Enquiry Committee Meetings Recorded during the year
  - Mark the pages or write the page numbers in the fly leaf of the minute book
- Nomination of Office-Bearers
  - Ensure Enquiry Committee Minutes record
    - The names of those attending
    - The fact that the Candidates, Proposers and Seconders were present
    - That each of them were interviewed **SEPERATELY** Proposer, Seconder, Candidate in that order.
- Election of Office-Bearers
  - Locate the minutes of the Regular Meeting where Nominations for Office-Bearers etc took place
  - Mark the pages or write the page numbers in the fly leaf of the minute book
  - Ensure that the minutes Record Names of Each Brother Nominated for Each Office, his Proposer and Seconder
  - Locate the minutes of the Regular Meeting where Election of Office-Bearers etc took place
  - Mark the pages or write the page numbers in the fly leaf of the minute book
  - Ensure that the minutes Record Names of Each Brother Elected and to which Office
  - That the Latest Edition of the Constitution and Laws were on the Master's Dias and that that fact was intimated by the RWM or another Presiding Brother. This fact recorded in minute book

- That the Elections took place in the Third Degree
- Qualified Members  
C&L 128
  - List of Qualified Members
    - Ensure that you have a list of Qualified Members
      - Test Fee paying Members who have paid their Test Fee as at last audited account
      - Life Members who attend the Lodge or have attended the Lodge within the previous Two Years
- By-Laws
  - Copy of the Latest Lodge Byelaws
    - Ensure that you have a copy of the Latest Lodge Byelaws to be retained by the Provincial Grand Lodge
    - Ensure that By-Laws are Current
    - Ensure all Fees are Correct and Properly Entered
- Insurance Policy Schedule
  - Insurance Policy Schedule
    - Ensure that the Insurance Policy Schedule is Current and Contains Details of all Sections for which the Lodge is Covered
- Bar License Folder
  - Bar License Folder (Where Applicable)
    - Ensure that the folder contains copies of:
      - Premises License
      - Personal License(s)
      - Personal License Holders Qualification Certificate and contact details
      - Staff Training Certificates for All Staff
      - Fire and Safety Procedures
      - Any other Relevant information
- Non-Masonic Donations
  - Donations to all Non-Masonic Organisations
    - Construct a list of all Donations made to Non-Masonic Organisations
    - Check all funds not just the General Fund
    - Detail Name of Organisation and Amount given
- Title Deeds
  - Title Deeds (Where Applicable)
    - Ensure that you know where the Title Deeds for the Lodge premises are held

- Ensure you know whether there are any Encumbrances for example:
  - Rights of way
  - Limitations on Extensions
  - Listed Building Status
  - Conditions of Disposal

- |   |   |
|---|---|
| Treasurers<br>Books                         | <b>Treasurers Books and Documents</b> <ul style="list-style-type: none"><li>○ Main Cash Book (Monthly Printed Where Applicable)</li><li>○ Stewards Cash Book (Where Applicable)</li><li>○ Bank Statements showing Balance at 31<sup>st</sup> March or Later</li><li>○ Original signed Current Audited Balance Sheet and Statement of Accounts for Lodge (One copy to be retained by Provincial Grand Lodge)</li><li>○ <b>Original signed</b> Current Audited Balance Sheet and Statement of Accounts for Bar (One copy to be retained by Provincial Grand Lodge) (Where Applicable)</li></ul> |
| Cash Book                                   | <b>Cash Books</b> <ul style="list-style-type: none"><li>○ Ensure all Entries are made in Ink</li><li>○ Ensure that the Cash Book is Up to Date</li><li>○ Identify all entries in the Last Year if applicable for:<ul style="list-style-type: none"><li>▪ Initiation</li><li>▪ Affiliation</li><li>▪ Mark</li><li>▪ Test Fees</li></ul></li><li>○ Ensure all Fees are in accordance with the Lodge Byelaws and at Least Minimum Amounts set by Grand Lodge</li><li>○ Where electronically generated accounts, an updated hardcopy is required</li></ul>  |
| Clubs / Bars                                | <b>Clubs / Bars (Where Applicable)</b> <ul style="list-style-type: none"><li>○ Ensure you bring a copy of the Club Constitution</li><li>○ You know what Offices the Club has</li><li>○ You know the Current holders of these Offices and Offices held within the Lodge</li></ul>  |
| Bank /<br>Building<br>Society<br>Statements | <b>Bank Statements</b> <ul style="list-style-type: none"><li>○ Ensure you have all Bank Statements, Bank Building Society Pass Books, Share Certificates, Stock Certificates Etc</li></ul>  |

- Ensure all the above show Balances at 31<sup>st</sup> March of Current Year or Later
- Where necessary obtain bank print out of statement or have pass books updated as at 31st March of Current Year or Later
- Ensure you have a copy of Club Constitution (Where Applicable)

Loans

Loans (Where Applicable)

- Ensure you have a copy of the Loan Agreement
- Ensure you know Who the Lender is
- Ensure you know the Period of the Loan
- Ensure you know the Balance Outstanding on the Loan
- Ensure you know if the Lodge Premises are Pledged as Collateral for the Loan

Grand Lodge  
Donations

Donations Made to Grand Lodge of Scotland

- Ensure that you know the Lodge's Donations to Grand Lodge Benevolent Fund from the previous two years
- These amounts should be shown as separate entries in the Balance Sheet

## ***Guidance for Lodge Secretaries***

Applications C&L 168 All applications for Initiation or Affiliation shall be read only at a Regular Meeting and forthwith remitted to the Committee of Enquiry.

When a petition is read for the first time the following information should be minuted:

- Applicants Full Name
- Occupation
- Place of Birth
- Nationality
- Name of Proposer
- Name of Secunder

C&L 167

Every candidate shall be at least Eighteen years of age at the date of his application

A Candidate for Affiliation must produce with his application the diploma or Certificate of Membership issued to him by Grand Lodge or a Sister Grand Lodge together with a valid Demit or Clearance Certificate or a Resignation Certificate

Enquiry Committee C&L 152 quorum

The minute of the Enquiry Meeting should state the Names and Offices of those present at the meeting (This shows sufficient Brethren present to form a quorum).

The petition book number should be entered along with the applicant's full name.

C&L 166

Every application for membership must be recorded in the Petition book of the Lodge, duly signed by the Candidate and by his Proposer and Secunder at or before the relative meeting of the Committee of Enquiry.

When an application is withdrawn this must also be recorded in the Petition Book.

Ballot C&L 169

After the Committee of Enquiry has completed its report, the application can be considered by the Lodge and a Ballot taken.

C&L 170      The Ballot can only be taken at a Regular Meeting. This must not be earlier than the fourteenth day after the reading of the application. Nor must it be earlier than the day after the Committee of Enquiry has completed its report.

At the Regular Meeting at which an application is to be considered the report of the Committee of Enquiry shall be read and without discussion the Ballot shall be taken. Only qualified Brethren have the right to vote. Three Black Balls shall exclude a Candidate.

Ballots for Initiation and Affiliation cannot be taken together.

Initiation      At least fourteen days must elapse between:

- C&L 171, 175
- Ballot being held and the Initiation
  - Initiation and Passing
  - Passing and Raising

Affiliation      A Candidate for Affiliation may be Obligated as an Affiliate member directly after the Ballot has been taken and declared clear. Candidate for affiliation should not be present during Ballot

Obligation      All Obligations must be administered by The Master, a Past Master, The Depute or Substitute Master, the Senior or Junior Warden.

Nomination & Election of Office-Bearers      Nomination and Election of Office-Bearers  
If on separate evenings Nomination is conducted in First Degree. Must be six clear days between Nomination meeting and Election meeting

C&L 135

Election must be:

- Conducted in the Third Degree
- Have an up-to-date copy of the Constitution and Laws available and this will be intimated by the Master and minuted.

This rule also applies when filling vacant offices and electing members of the committee and enquiry committee

Committee Members

Committee Members

C&L 149

Where Byelaws state committee members other than the Office-bearers stated in Law 149 then these Brethren must be elected at the election meeting

Committee of Enquiry

Committee of Enquiry

C&L 150

Where Byelaws state that members of the committee shall be as per specified in law 150 then two Brethren must be elected at the election meeting

Installation Meeting

The Aims and Relationships of the Craft must be read at the Installation Meeting.

C&L

appendix 2

Minutes

At each Regular Meeting the minutes of the previous Regular Meeting and of all subsequent meetings shall be read and after confirmation signed in open Lodge.

C&L 163

The text of the minutes should be closed space with no gaps and signed by the Secretary and the Master or other Presiding Brother immediately below the last line of text.

Any alterations must be initialled by both.

If minutes electronically generated, please refer to electronic minutes page 14.

Notice of Motion

A notice of motion is required for any alteration to the Byelaws or the Disposal of Lodge Funds and must lie on the table for twenty-eight days before it can be voted on.

C&L 164, 196, 197

Notice of Motions must only be given and voted on at Regular Meetings of the Lodge.

When Notice of Motion has been given the circular convening the meeting at which the motion is to be considered must quote the Notice of Motion or if the meeting is convened by advertisement or Intimation in

open Lodge, that advertisement or intimation must include a distinct reference to the Notice of Motion

Every Notice of Motion must be in writing and signed by the Proposer and Secunder who must be qualified members of the Lodge. It may be either

- (a) Given in open Lodge by the Proposer and Secunder personally and delivered to the secretary
- (b) Sent to the secretary recorded delivery Post. To be read at the meeting at which the Notice of Motion is given

It must be recorded in the minute of the meeting:

- The number of Brethren voting for the motion
- The number of Brethren voting against the motion
- The number of Abstentions

While it is NOT requisite in terms of Grand Lodge Rules and Regulations to consult with the Provincial Grand Lodge in relation to proposals to alter Lodge Byelaws, Lodges are encouraged to consult with Provincial Grand Secretary prior to the preparation of a Notice of Motion.

When Byelaws require to be amended as a consequence of an alteration to the Constitution and Laws (ie Minimum Fees, Direct Contribution etc) there is no need for Lodge approval (Unless the Lodge wishes to maintain an upward differential) – just report to the Lodge and minute the fact, giving details.

Where notifications have been intimated of a change in the Constitution and Laws, details of the change must be minuted.

Any Notice of Motion decided upon shall not be reconsidered or discussed until after the lapse of twelve months from the date of the decision but during that period, notice maybe given of a motion to be proposed when the period as expired.

Notice of  
Motion  
Example

**EXAMPLE OF A NOTICE OF MOTION TO AMEND  
BYELAWS**

**Lodge Fife No 1234**

**Notice of Motion**

We the undersigned propose the following amendments to the Byelaws of Lodge Fife No 1234.

**Bye-Law No 3.** Delete in total and insert instead “The Regular Meetings, other than the Installation Meeting, shall be held on the second Monday in September and on the third Monday of each month from September to April inclusive, except the third Monday in November when no Meeting shall be held, at seven-thirty o'clock p.m. or at such other hour as the Lodge at a previous Regular Meeting may appoint.”

**Bye-Law No 7.** Delete in total and insert instead “All meetings of the Lodge shall be convened by intimation at the previous Regular Meeting”

**Bye-Law No 8. Office-bearers.** Delete three other stewards.

**Bye-law No 13a. Initiation Fee.** Delete £156.00 and insert £200.00.

**Bye-Law 13c. Mark Fee.** Delete £35.00 and insert £55.00.

Proposed  
by.....

Seconded  
by.....

Date.....

Petition Book    The Petition Book must be of a type approved by Grand Lodge, numbered and with an index (not loose leaf)

On receipt of a petition, a page should be allocated and the form given the appropriate number. From this state

the progress of a candidate should be recorded to comply with the information recorded in the Minutes:

- The minute book page number
- Date of Registration
- C&L 166 ○ Petition book should be signed by Proposer, Secunder and Candidate at or before the Enquiry Meeting

Dispensations There are certain circumstances when a Lodge must obtain the written permission of the Provincial Grand Master. This can be done in the form of a Letter of Dispensation.

C&L 155 Dispensations are required for:

- Meetings on a Sunday for Divine or Services of Remembrance for a deceased Brother
- C&L 204 ○ Wearing Regalia at Divine Service or other occasions outside the Lodge
- C&L 155 ○ Changing dates of or Cancelling Regular Meetings
- C&L 207 ○ Changing place of Meetings
- C&L 133 ○ Inviting Lodges or Accepting Invitations from Lodges outside the Province to work Degrees
- Permission for a Brother to Hold Office in different Lodges
- Inviting Lodges or Accepting Invitations from Lodges outside the Scottish Constitution Dispensation is required from Grand Lodge via Provincial Grand Secretary

## ***Certificates and Diplomas***

Honorary Membership	Letter to be sent to Grand Secretary with the following details:
50, 60, 70 and 75 Years Long Service Diplomas	Brothers full name Lodge Name and Number Date of Initiation Intended date of presentation Accompanied with appropriate fees.
C&L 131	
Installed Master Certificate	Apply using Grand Lodge Return Form issued for use immediately after Installation Meeting.
Initiates, Affiliates, Mark Master Diplomas	Apply using the Quarterly Return forms accompanied by appropriate Fees. Check the First Schedule. (Now by completing entry of details on the Lodge Database).
Distinguished Service Membership Certificate	Apply to the Provincial Grand Master seeking his approval of the recommendation.  If approved:  Letter to be sent to Grand Secretary with the following details:  Brothers full name Lodge Name and Number Date of Initiation Intended date of presentation Accompanied with appropriate fees.
Committee Meetings C&L153	No meetings of any Committee will be held while the Lodge is assembling for work.
Benevolent Grants	Only the roll number of the Brother need be recorded in the minute book when a grant is given to a Brother or the Widow of a Brother.
GL / PGL Correspondence	Normally it is the Lodge Secretary who will receive correspondence from the Grand Lodge or from Provincial Grand Lodge intimating changes in Fees etc. The Treasurer <b>MUST</b> be kept Informed.

Const & Laws  
154

Throughout every meeting of a Lodge, the Charter and the Annual Certificate must be in the Lodge Room in view of the Brethren and available for inspection. A copy of these Laws and of the Lodge Byelaws must also be in the Lodge Room. In the absence of these documents the meeting cannot be constituted.

Electronic  
Minutes

### Maintaining Secretarial Records Electronically

The Lodge must sanction this action. Minutes may be prepared and maintained by means of a personal computer, however Provincial Grand Lodge will ensure that certain minimum standards are observed and maintained.

Secretaries are advised to follow the following guidelines:

- Only minutes may be created electronically. The roll book, petition book and attendance book must remain in the current format
- The minutes should follow the existing format with each page being consecutively numbered
- There should be a left-hand margin to contain sub-headings and to allow for the eventual binding of the minutes
- The typeface should not be less than 10 point and not more than 14 point
- The minutes should be printed in black on a good quality printer (preferable laser)
- A commonly used font such as Ariel or Times New Roman should be used
- Printing should be on good quality paper (100 gsm)
- Each page must be signed by the Secretary and Master or Presiding Brother
- When sufficient minutes have been gathered the pages should be permanently bound. The frequency with which records are bound will depend upon the volume of minutes produced but should be at intervals of Not Exceeding Five Years

## Guidance for Lodge Treasurers

C&L 143

### General Duties of the Treasurer

- The Treasurer shall collect and be the custodian of all monies belonging to the Lodge
- He shall keep a proper account of his intromissions with the funds of the Lodge
- He shall pay all accounts which have been sanctioned by the Lodge
- He shall pay all dues to Grand Lodge and Provincial Grand Lodge

At the end of each financial year, he shall close his books and prepare an Abstract of Accounts and a Balance Sheet.

Remittances  
to the Lodge  
C&L 187

The Treasurer shall ensure that all monies paid to the Lodge shall be properly banked and at no time shall he retain in his hands more than **£500.00**.

Bank  
Accounts C&L  
188

All bank accounts and deposit receipts of the Lodge shall be in the name of the Lodge.

There must be separate bank accounts for:

- General Fund
- Benevolent Fund
- Any other Fund which the Lodge has

Cheques

Lodge Cheques will require to be signed by any two of the following:

- The Master
- The Secretary
- The Treasurer

Financial Year

The financial year of the Lodge shall end on a date specified in the Byelaws of the Lodge:

- A balance sheet as at that date
- An abstract of accounts for the preceding year
- Books, vouchers and other relevant productions

Shall be prepared and submitted to the Auditor(s) appointed by the Lodge.

Fifth  
Schedule

The Fifth Schedule of the Constitution and Laws is concerned with the Schedule auditing of Lodge Books and Accounts.

At point 4 of the Schedule is a list of the auditor's duties, which is not exhaustive but nevertheless provides a useful checklist when preparing to submit the Books and Accounts to the Auditor(s).

The Treasurer must be familiar with the whole of this Schedule and be particularly attentive to the "**TWO MONTH RULE**" and the "**FOUR MONTH RULE**":

- The end of the Financial Year and the date of the Annual Meeting should be fixed as to allow adequate time for the Treasurer to balance his books, prepare the Abstract and Balance Sheet and have them audited and ready for distribution to members the requisite number of days before the meeting.
- The interval between the end of the Financial Year and the completion of the audit should be no more than **TWO MONTHS**.
- The interval between the end of the Financial Year and the date of the Annual Meeting must be no more than **FOUR MONTHS**.

General Fund Lodge Funds

General Fund

- Endeavour to make sure they are free from irregularities and are certified in accordance with the Constitution and Laws
- Ensure the number of Initiates / Affiliates etc correspond with the numbers shown in the minutes and with Grand Lodge receipts.
- Ensure fees charged are in accordance with the Grand Lodge Laws and the Lodge Byelaws

Benevolent Fund      Benevolent Fund

- Endeavour to make sure they are free from irregularities and are certified in accordance with the Constitution and Laws

Benevolent Fund monies can only be used for Masonic Benevolence and no other purpose and **SHALL NOT UNDER ANY CIRCUMSTANCE** be used for the debts or expenses of the Lodge.

Commutation Fees Fund      Commutation Fees Fund where applicable

C&L 127

No Lodge must retain or operate a Commutation Fees Fund and must have, and is deemed to have, discontinued provision for Fees of Membership to be commuted. A Brother who commuted his fees of membership prior to its abolition shall continue to be a Life Member and enjoy all rights and privileges pertaining to same until the date of his demise.

## ***Grand Lodge Returns***

The paperwork for the Grand Lodge Annual Returns will be generated by the Grand Secretary Office and promulgated to all Lodges during the month of August. (These are now available through the Grand Lodge Website).

Included

The Grand Almoners Report

Benevolent fund of Grand Lodge Remittance Form

Installation Return

Return of Qualified Membership

Stationery and Publication Price List

Return after Election Meeting

Return of Office-Bearers

Annual Charitable Donations Return

Annual Yearbook Return

## ***Grand Lodge Quarterly Returns***

Every three months all daughter lodges must send to Grand Lodge a Return containing the names of members who have been initiated or affiliated since the period covered by the previous Return.

Refer to Constitution and Laws 180 for full details

This has now been replaced by the Grand Lodge Database.

- Capitation fees generated from database.
  - Qualified members – test fee paying members who have paid test fees within the last 24 months.
  - Qualified life members – life members who have attended the lodge within the last 24 months.
  - Ensure database is up to date to prevent paying more than is necessary.

## ***Provincial Grand Lodge Returns***

Lodge Secretaries shall send a Return of Initiates and Affiliates admitted during the year to 30<sup>th</sup> November to the Provincial Grand Secretary by the 15<sup>th</sup> of December annually

Included in this return:

- |  |        |
|--|--------|
| • Annual Fee payable by each Lodge                       | £60.00 |
| • Annual Fee for each Initiate or Affiliate              | £12.00 |
| • Annual Fee for each Initiate or Affiliate under age 23 | £6.00  |
| • Annual Test of Membership ie Past Master Fee           | £12.00 |