



PROVINCIAL GRAND LODGE OF FIFE AND KINROSS

TREASURERS AWARENESS

The roll of a treasurer.



C&L - 143 states that a Treasurer is required to:

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

C&L 187 states:

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

Roll of Treasurer (cont'd)



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

At the annual book inspections, although some of the questions Refer to the last audited accounts.

The Treasurer is expected to show all recorded Accounts and Transactions, up to the date of the book inspections.

Some Treasurer's are of the opinion that we are checking the last years accounts. This is wrong. They are being checked up to the date of the inspection.

Roll of Treasurer cont'd



All

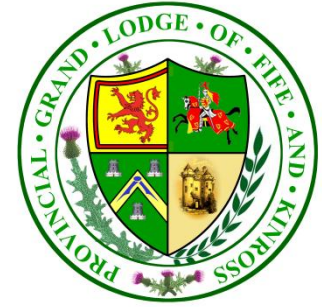
- bank accounts.
- investments.

must be in the name of the Lodge

There must be separate bank accounts for:

- General Fund.
- Benevolent Fund.
- any other funds the Lodge may have.

Roll of Treasurer cont'd

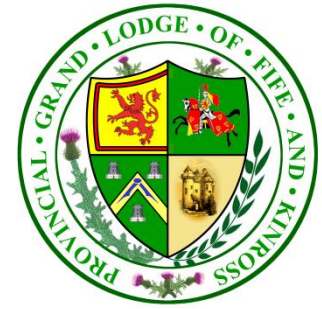


Cheques:

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

1. Master
2. Secretary
3. Treasurer

Roll of Treasurer cont'd

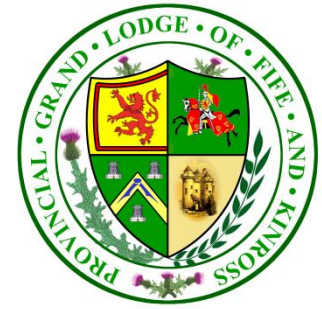


General Fund - ensure

- The number of initiates / affiliates correspond with the numbers shown in the minute book.
- All fees are charged in accordance with Grand Lodge Laws and in accordance with Bye Laws.
- Transfers are made to Benevolent Fund in respect of Test Fees and in accordance with Lodge Bye Laws.

(Since June 2025, GL has removed the requirement to transfer a minimum of 10% of Test Fees to the B/F, though it is still in the Con & Laws 125)

Roll of Treasurer cont'd



Benevolent Fund - ensure

- The Grand Lodge appeal made at the Installation Meeting is paid into the Benevolent Fund. (Advisable when many Lodges would increase the amount of the collection, which was then transferred to GL from the B/F)
- That the fund receives the correct percentage of the amounts transferred from the Lodge General Fund and in accordance with Grand Lodge Laws and the Lodge Bye Laws. (Since June 2025, GL has removed the requirement to transfer a minimum of 10% of Test Fees to the B/F)
- Benevolent Fund monies can only be used for Masonic Benevolence and cannot be used to pay debts/expenses of the Lodge.

Roll of Treasurer cont'd



End of Financial year:

The financial year is specified in The Lodge Bye Laws and on that date shall provide the following:

- balance sheet.
- abstract of accounts.
- Books, vouchers and other relevant productions to the Lodge Auditor.

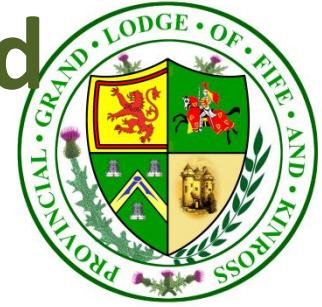
The interval between end of Financial Year and audit shall be no more than

TWO MONTHS (fifth schedule)

The interval between end of Financial Year and Annual Meeting shall be no more than

FOUR MONTHS (sixth schedule)

Roll of Treasurer cont'd



Electronic Account keeping:

Have you or your Lodge considered this?

- keeps an electronic version of accounts to mirror the bank statement.
- formulas built into the spreadsheet to automatically add up all columns.

and

more importantly . . . will complete the end of year balance sheet for you as you progress through the year.