

The United Religious, Military and Masonic Orders of the Temple  
and of  
St. John of Jerusalem, Palestine, Rhodes and Malta  
in England and Wales and Provinces Overseas

# Provincial Priory of Somerset



## Aide-memoir

for the

## Administration of Preceptory Finances

*Version Issue 1 – February 2024*

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This booklet has been produced on behalf of the Provincial Priory of Somerset solely for the information and use of the Eminent Preceptor, Treasurer, Registrar, Account Examiners and Committee members of a Preceptory.

It is not exhaustive and does not overrule the Commanding documents.

However, it should be noted that for this document alone the wording of Rule 103 has been adjusted to reflect its applicability to a Knight Templar Preceptory.

Prepared by the Provincial Executive

Edited by the Provincial Treasurer E.Kt. Stuart M. Burrell **P.Gt.A.-de-C.**

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## 1 FORWARD

This aide-memoir has been produced to assist the Eminent Preceptor, Treasurer, Registrar, Account Examiners and Committee members of a Preceptory in the Province of Somerset with an insight into the administration of Preceptory Finances.

It follows the recommendations made previously by the former and present Provincial Grand Treasurers for the Craft in the Province of Somerset, namely W.Bro. Michael Webb PJGD and updated in 2021 by W.Bro. Keith R S Surry PAGDC; and has the constitutional finance rules all in one place and serves to give guidance without being too prescriptive.

The Statutes of The Great Priory of the United Religious, Military, and Masonic Orders of the Temple of England and Wales and its Provinces Overseas always take precedent, except when a subject is not addressed then it is governed by the general Rules of Craft Masonry.

The primary purpose of this aide-memoir is to provide Treasurers with guidance on their duties and responsibilities. Detailed advice on bookkeeping and the preparation of the annual accounts is not included, further information on these matters can be obtained from the Provincial Treasurer.

## 2 APPLICABLE STATUTES AND RULES

- † Statute 76 - Election of the Treasurer.
- † Statute 99 - Books to be kept.
- † Statute 100(1) - Treasurers Account.
- † Statute 100(2) - Election of Auditors.
- † Rule 153 of the Book of Constitution of the United Grand Lodge of England applies to the “Treasurer’s Duties and Preceptory Accounts”.
- † Preceptory By-Laws.

Note:

1. *The full text of Statutes 99, 100(1), 100(2) and Rule 153 have been replicated below.*
2. Statute 100(1) clearly states:

**“Rule 153 of the Book of Constitutions of the United Grand Lodge of England shall apply to the Treasurer’s duties and the Preceptory accounts.”**

3. Statute 100(2) is new and published in the new 2023/024 Liber.

### 2.1 ***KT STATUTES (text in full)***

- 99 Every Preceptory shall keep in a regular manner the following books: An Attendance Book, a Minute Book, a Treasurer’s Account Book, a Declaration Book and a Roll of Members, which must be produced when required by the proper authorities.
- 100(1) The Treasurer of every Preceptory shall keep an account of all receipts and disbursements which shall be entered in the book provided for the purpose: and be audited at least once in every year by a committee appointed by the Preceptory, and shall deposit all monies in a Bank to be approved by the Preceptory in the name of the Preceptory. Rule 153 of the Book of Constitutions of the United Grand Lodge of England shall apply to the Treasurer’s duties and the Preceptory accounts.
- 100(2) The Preceptory shall each year at the Installation Meeting elect two subscribing members of the Preceptory (other than the Treasurer, Preceptor, the Constables, and the Registrar) to act as examiners.

## 2.2 CRAFT GRAND LODGE RULES & REQUIREMENTS

The definitive rule for Treasurers and Auditors is Rule 153 Book of Constitutions which is reproduced in full below in Blue type.

Also included are the points raised by UGLE in their publication Information for the Guidance of Members of the Craft which being an Extract from Report of Board of General Purposes, adopted 13 March 2013 are also mandatory.

Further explanations have been added to each point raised (numbered and shown in italics).

### 3 TREASURER'S DUTIES AND LODGE ACCOUNTS

**153. (a) - Save where a payment is made direct into the bank account of the Lodge, all moneys due to, or held for, the Lodge shall be paid or remitted to the Treasurer direct, who shall without undue delay deposit the same in an account in the name of the Lodge at a bank to be approved by resolution of the Lodge. The Lodge may by resolution authorize the Treasurer, but on no pretence any other Brother, to make payments from the Lodge's accounts by electronic means; in the absence of any such resolution all payments from Lodge funds shall be made by cash or cheque.**

#### Extract from Report of Board of General Purposes

*(a) Except where a payment is made direct into the bank account of a Lodge, it is the Treasurer to whom all subscriptions or other moneys due to the Lodge are to be paid, and he alone can give a discharge. That is not to say that a Brother cannot send cash or his cheque via the Secretary or some other Brother, but he does so at his own risk until the money reaches the Treasurer (or the Lodge's account).*

*The words "without undue delay" deliberately leave some flexibility to the Treasurer as to the time within which moneys must be deposited (which is largely a matter of common sense, depending on the amount involved and the Treasurer's location and circumstances); the important word is "undue". In appropriate circumstances the Treasurer may reasonably delegate the task of paying in moneys to a trusted individual, but there should be no further delegation by the individual so chosen.*

*The bank and, where appropriate, the branch must be approved by a resolution passed in open Lodge, so that it may be known to the members and duly minuted; under no circumstances may this be delegated to the Lodge Committee. Similarly, if it is wished to enable the Lodge to make use of electronic banking, a resolution must be passed by the Lodge authorising the Treasurer to make electronic payments from the Lodge's account. Only the Treasurer may be so authorised.*

#### Explanation

1. This means that others should not hold on to Preceptory monies and should pass them without delay to the Treasurer, who should promptly pay monies into the Preceptory bank account.
2. In view of the closure of many local banks, the delegation of the banking of moneys can be made to a trusted individual but no further delegation.
3. The Preceptory bank accounts must be in the name of the Preceptory and not in any circumstances in the Treasurer's or any other individual's name. Details of new bank accounts must be approved by a resolution passed in open Preceptory and not just by a Preceptory committee.
4. Electronic payments are allowed to be made but only by the Treasurer and only if a resolution is passed by the Preceptory. For each electronic payment a payment slip should be created and signed by the Treasurer and one other authorised signatory.

## “Belt & Braces”

- † Any alteration in the Bank used must be approved by resolution of the Preceptory.
- † The Treasurer being elected annually should also be given authority annually to make payments by electronic means.
- † Should for some reason it become impracticable for the Treasurer to pay by electronic means alternative arrangements **MUST** be in place. Thus, the requirement for ensuring 3/4 signatories on the Bank Mandate for payment by cheque becomes essential.
- † Moreover, the Preceptory may wish to take advantage of the Banking facilities which now exist to enable a second/third person to endorse any on-line transaction before payment is made.

**153.(b) The Treasurer, if available to do so, shall make such payments as are duly authorised, or have been sanctioned by the Lodge. All cheques must bear the signature of the Treasurer and (unless the Lodge resolves to the contrary) at least one other member authorised by the Lodge, provided that if it be impracticable for the Treasurer to sign any cheque it shall be sufficient for such cheque to bear the signature of two members authorized by the Lodge.**

### Extract from Report of Board of General Purposes

*(b) The Treasurer is primarily responsible for making payments out of the Lodge funds under his control, provided that they are for authorised purposes (e.g. regular payments such as Grand Lodge dues or dining charges) or have been specifically approved by the Lodge (in which connection, see the model by law “Payment of any sum exceeding £ \_\_\_ if for other than ordinary purposes may be made only by resolution of the Lodge, of which notice has been given on the summons, except in a case of emergency when such payment may be authorised by the Master and reported to the Lodge at the next regular meeting.”).*

*The Treasurer must normally sign every cheque. Since he has responsibility for the safe keeping of the Lodge’s funds it is right that he retain control over payments and it would be inequitable that others should be permitted regularly to make payments without his knowledge. Under the Rule, in its amended form, the Treasurer can be solely authorised to make electronic payments and sign cheques, but if the Treasurer cannot do so, two or more signatures will be required on every cheque. The second signatory should be one out of several Brethren authorised for the purpose; any such authorisation must be of a named Brother (rather than the holder of a particular office) and must be given by resolution passed in open Lodge; under no circumstances may this be delegated to the Lodge Committee. Every signatory is under a duty to satisfy himself that the sum stated in every cheque he is called upon to sign is properly due from Lodge funds.*

### **Explanation**

1. This means that only payments that are legitimately made on behalf of the Preceptory and have been agreed by the Preceptory members should be made from the account.
2. All cheques must have two signatures one of which should be the Treasurer.
3. To provide flexibility and convenience it would be best practice to arrange with the bank for any two from three/four signatories, e.g. the Treasurer and either the Registrar or one other member and be subject to a resolution passed in open lodge.
4. The signatories must always satisfy themselves as to the validity of the payments being made before signing a cheque.

5. The common practice of a signatory signing blank cheques in advance which, although convenient, is dangerous and should be discontinued.

“Belt & Braces”	
†	All cheques must bear the signature of the Treasurer and (unless the Preceptory resolves to the contrary) at least one other member authorised by the Preceptory (and included on the Bank Mandate).
†	Once again, should it be impracticable for the Treasurer (or the other main signatory) to sign a cheque the Treasurer plus two or three other signatories should be included on the Bank Mandate.

**153.(c) The Treasurer shall regularly enter a complete record of all moneys passing through his hands in proper books of account, which shall be the property of the Lodge, and which, together with all Lodge funds and property in his possession, shall be transferred to his successor upon investiture.**

Extract from Report of Board of General Purposes

*(c) The traditional method of the Treasurer keeping a record of the moneys which pass directly or indirectly through his hands is by the use of a cash book. There can be no objection to the cash book taking an electronic form such as a spreadsheet, but in that case, it is essential not only that regular “back-ups” are made of the electronic record but also that the data is printed out regularly and kept as “hard copy”, so that there is available a written record showing every transaction.*

*Some flexibility is implied by the word “regularly” in the Rule, and a similar degree of flexibility should apply to the printing out of data held electronically; it is suggested that whenever a significant amount of money flows in or out of the Lodge’s funds a hard copy should be made.*

*A Lodge’s accounting year does not have to be the same as its subscription year (although that is usually the case), but any change requires a resolution of the members passed in open Lodge.*

*The Brethren elected to the Audit Committee should generally be senior members and, wherever possible, they should also be Brethren with some knowledge of accountancy or book-keeping. The practice adopted in some Lodges of appointing only junior members to the Audit Committee (unless they do have significant knowledge of accountancy or book-keeping) is disapproved and should be discontinued.*

**Explanation**

1. This means that the Treasurer must keep proper and accessible books and records on behalf of the Preceptory and pass these together with any other property and money to his successor promptly at the appropriate time.
2. If using a computerized system, such as a spreadsheet or bookkeeping program be sure to make regular back-ups and printouts for the information of the committee and members of the Lodge. Print outs should be retained as a ‘hard copy’.
3. Be aware that your successor should be able to follow your workings, and of course the Examiners must have access to everything.
4. There must be at least two Examiners and it is preferable, where possible, that they have some knowledge of accounting or bookkeeping. Unless suitably qualified/experienced, the appointment of junior members is not appropriate and should be discontinued.

**“Belt & Braces”**

- † The Treasurer shall prepare a Statement of Accounts annually.
- † These Statement of Accounts shall be verified and examined by a Committee of members of the Preceptory annually elected for that purpose (usually, the Preceptory By-Laws specify the election of two members for this purpose).  
  
However, notice should be taken of the new Statute 100(2) which addresses the specific requirement regarding the election of auditors.
- † One or more of the Treasurer and Examiners being a financially qualified person does not negate the need for 3 signatures on the accounts.

**He shall prepare a statement of accounts annually, at a date to be determined by the members, showing the exact financial position of the Lodge, which statement shall be verified and audited by a committee of members of the Lodge annually elected for that purpose.**

*Extract from Report of Board of General Purposes*

*(d) The form of the certificate of the Audit Committee is effectively set out in this paragraph of the Rule, and it should be noted that the audited accounts bearing the certificate must be sent out with the Lodge’s summons so that every member has the opportunity to raise any issues whether or not he is able to be present at the meeting. For this reason it is not permissible for the accounts to be distributed at the meeting at which they are to be considered.*

**Explanation**

5. This means that the Treasurer must prepare accounts that truly reflect the financial position of the Lodge based on the properly kept books and records and pass these to the Audit Committee for review and verification.
6. This means that the accounts for all bank accounts should be sent out in good time to enable members to consider them prior to the meeting. The accounts should not just be handed out at the meeting, as is often the case.

**“Belt & Braces”**

- † The duly signed Statement of Accounts shall be circulated to members **well** ahead of the meeting at which they are to be approved.

**153.(d) Copies of the accounts and of the certificate signed by this Audit Committee that all balances have been checked and that the accounts have been duly audited shall be sent to all the members of the Lodge together with the summons convening the meeting at which they are to be considered.**

*Extract from Report of Board of General Purposes*

*(e) Every fund maintained by or in connection with the Lodge must be the subject of annual accounts, which must be audited and formally presented to the Lodge. This paragraph does not require that the Lodge’s Treasurer be a signatory on cheques making payments from those funds, or that he be the person who keeps their accounts. It is, however, essential that the Lodge approve the bank at which such funds are held as well as the signatories on the respective accounts.*

Such meeting shall be not later than the third after the date to which the accounts are made up. The books of account shall be produced for inspection in open Lodge at such meeting, and on any other occasion if required by resolution of the Lodge.

**Explanation**

1. This means that the accounts should be prepared and audited/ examined as soon as practicable after the year so that they can be presented to the members no later than the third meeting after that date.
2. The books and records should also be available at the meeting, and it is also a good idea if the Treasurer brings them to each meeting (see the comments above about computerized accounting).

**“Belt & Braces”**

- † Any Copies of the accounts and any certificate signed by the Examiners that the accounts have been duly audited shall be sent to all members of the Preceptory together with the summons convening the meeting at which they are to be considered (with a caveat that any question should be sent to the Treasurer before the meeting takes place).
- † Such meeting shall be not later than the third after the date to which the accounts are made up.

**153.(e) The same procedure of annual accounts, audit and presentation to members shall, mutatis mutandis, be followed in relation to any other funds maintained by or in connection with the Lodge (whether by the Treasurer or by a Charity or other Steward or by any other member of the Lodge) such as, but not limited to, a Lodge Benevolent Fund, the funds of Charity or Benevolent Association, Dining Fund, Charity Box collections or other monies receivable from individual members of the Lodge or any of its Officers.**

**Explanation**

1. This means that all subsidiary accounts or activities of the Preceptory that do not form part of the main Preceptory accounts should have their own set of accounts which should be examined and signed off. The Treasurer is not required to be a signatory to cheques from these accounts or keep the accounts, but in every event the lodge should pass a resolution approving the bank and signatories.
2. The different functions may mean that the format of the accounts varies but the procedure should be the same, mutatis mutandis (i.e. adapted to suit the circumstances).
3. Note that in “Information for the guidance of members of the Craft” it states that “Receipts and disbursements for Ladies Nights and similar functions must never be included in the accounts relating to Preceptory funds”. Whilst a separate account ought to be shown to the members, these monies should never appear in the Preceptory General Fund.

**4 ANNUAL RETURNS & OTHER STATUTES**

Annual Returns & other Statutes that both the Treasurer and Registrar must be familiar with are:

**4.1 Annual Returns**

KT Returns are implemented on Keystone – (Craft Rule 146 is N/A).

Therefore, the Registrar is obliged to ensure that no member is in arrears at each year end.



Thus, the Treasurer should regularly make himself aware of those members who have not paid their subscriptions, especially where Statute 115 may apply.

#### **4.2 Statute 97– Remittance of Fees**

The Registrar must sign and forward a signed Invoice to the Provincial Vice-Chancellor either with a Cheque for the said amount or confirmation from the Preceptorys Bank that payment has been made by BACS. *(Craft Rule 147 is N/A).*

#### **4.3 Statute 98 – Out of time payment penalty**

This sets out the penalties on the Preceptory of being in arrears with Great Priory Dues. *(Craft Rule 152 is N/A).*

#### **4.4 Statute 115 (1) Power of Exclusion of Members**

This sets out the strict procedure to be followed if a Preceptory wishes to exclude a member – usually for late payment of his subscription. Exclusion is by ballot in Lodge and can only be exercised by a majority of not less than two-thirds of the members present.

As this is a sensitive issue and the Preceptories only meet 3 or 4 times a year the Registrar MUST take heed of the timescales involved and that the ballot should take place no later than the last meeting before 31<sup>st</sup> August; otherwise the Preceptory will be liable for Great Priory and Provincial Priory Dues for the ensuing year(s). Furthermore, written notice must be sent to the offending member by registered post or by recorded delivery and the time for doing so is crucial. *(Craft Rule 181 – Exclusion of a member is N/A).*

Additionally, the Registrar should ensure that in addition to resignations both exclusions and cessations of membership are recorded/reported as appropriate.

#### **4.5 Statute 115 (2) - Exclusion for Non-Payment of Dues**

Any member who has not paid his subscription for two full years ceases to be a member. His membership expires immediately and automatically. There is no need to give him due notice of this event (though reminders will no doubt have been sent to him previously). The fact that his membership has expired should be reported in open Preceptory at the next meeting and recorded in the minutes. A member thus expired can apply to rejoin the Preceptory under the usual procedures of proposal, ballot etc. but must first pay any arrears. *(Craft Rule 148 Cessation of membership is N/A).*

## **5 CHARITY FUNDS**

One other area of regulation that Treasurers need to be aware of is the Charities Act 2011 and, in particular, its effect on the uses to which Preceptory "charity" monies can be put. The Act states that a charity's funds can only be used for "charitable purposes" and as far as Lodges are concerned this generally means "for the prevention or relief of poverty" or payments to other charities both Masonic and non-Masonic. The area of difficulty for Lodges is whether Christmas gifts to widows, flowers to brethren and their dependants, cards and other items of a similar nature fall within this definition. Whilst such payments are in the best Masonic tradition they are not, in law, regarded as charitable purposes and must not be provided from any fund which is in law a charity. Grand Lodge strongly discourages the use of Lodge Charity funds for this purpose.

## **6 ACCOUNTS PREPARATION**

Throughout the Province there are many variations of annual accounts presentation, and it would not be correct to dictate a structure to be followed by all Preceptories. However, the following are suggestions for best practice.

The format of the accounts should preferably be an Income and Expenditure Account with Balance Sheet, bank balances, investments, debtors and creditors listed. See the Income and Expenditure Pro-Forma at Section 11 below.

The Income and Expenditure Account allows a full picture to be given to the Lodge by including monies owing either to or by the Lodge (including subscriptions) at the Balance Sheet date.

Preceptories are liable to taxation on any untaxed interest received in non-charity registered accounts.

The same procedure of annual accounts, audit and presentation shall be followed in relation to any other funds maintained by or in connection with the Preceptory, such as Preceptory Benevolent Funds, Dining Account, Charity Box, Social Functions etc. Funds held by a registered charity must be kept in a separate bank account and administered by Trustees in accordance with the Trust Deed as well as the Charities Acts

Keep in touch... Finally, the management of a Preceptory's finances and the preparation of the accounts are not easy for all, and it is not possible to cover everything in a document of this kind. Please remember that Province exists for the benefit of its Members so no one should feel any reluctance in asking for advice. The Provincial Treasurer will always be happy to help so please do not hesitate to seek his assistance with any problems you encounter in performing the duties of your very important office.

## **7 EXAMINERS**

### **7.1 Auditing the Finances**

The Preceptory requires assurance in order to be confident that the Treasurer is doing his job correctly and keeping the necessary records. It is the examiners' role to provide this assurance. Competent examiners will be able to verify that the records are appropriate, complete, and accurate and reassure the members of the Lodge that - to the best of their knowledge - all monies have been correctly accounted for.

A Preceptory appoints two members to carry out the audit and, ideally, they should work as a team and agree each stage of the audit process together. Checking accounts is not always a simple process so two heads are better than one.

Grand Lodge recommends that the Examiners should be senior members of the Preceptory, preferably with an understanding of accounts.

Due to legislation Preceptories should call the Auditors "Examiners".

Following these simple guidelines will help to ensure that the checks made are purposeful and give the assurance needed.

### **7.2 Preparation**

It will be helpful to ask the Registrar to provide certain information: for example, a full list of members from whom subscriptions have been required. Also, details of the value of Alms collected and raffle proceeds throughout the year should be duly recorded. The officer in charge of dining should provide details of how many dined at each meeting and the cost of each meal.

It may well be necessary to raise queries with the Treasurer which arise during the audit. The Examiners should always be confident in doing this and indeed would be failing in his duty to his Preceptory to shirk this responsibility. It may be helpful to arrange a meeting between the Examiners and the Treasurer to resolve the queries.

Remember that the Examiners must sign a declaration that the Accounts have been checked and found to be accurate - therefore, do not underestimate the importance of this job!

### **7.3 The following documents / information should be obtained:**

- † Annual Accounts.
- † Receipts and Payments Accounts / Ledgers. If records are kept on computer, these must be made available and preferably printed.
- † Bank statements, Cheque Books, Paying in Books.
- † Record of subscriptions received, invoices for all expenditure, dining records.
- † Reports on funding activities and donations made.
- † Records of Preceptory expenses held by any other party e.g. Almoner.
- † A copy of the Minutes for each Preceptory meeting and also Committee meetings, which may record the authorisation of expenditure. Any other records which have been kept.

## **8 CONDUCTING THE AUDIT**

### **8.1 Annual Accounts**

This is the document that the Examiners have to sign with the declaration that all balances have been checked and the accounts have been duly audited.

- † Check that all columns on this document are correctly totalled.
- † Check that all bank balances shown are correctly recorded by comparing to bank statement details at the appropriate dates.
- † Examine the Receipts Account, ensuring that all totals under each heading have been correctly brought forward.
- † Examine the Payments Account, likewise, ensuring that all totals under each heading have been correctly brought forward.

### **8.2 Receipts**

- † Check that columns have been correctly added up. If they are too numerous do this at random.
- † Verify that the deposit values shown on the bank statement are correctly recorded and consistent with the Receipts Account. For example, adding the recorded amount of dining fees - alms - raffle proceeds and any other miscellaneous income at any one meeting should total the amount deposited into the current account following that meeting. If the figures are not consistent raise a query.
- † Note: Time may not permit every suggested check to be carried out for every deposit in which case review enough deposits, at random, to feel comfortable with the accuracy of reporting.
- † Verify that deposits made for all activities match the amount reported. e.g., if the Preceptory minutes recorded that £250 was raised at the raffle, there should be a £250 deposit.
- † If any deposit amount differs from the recorded values raise the question with the Treasurer.

### **8.3 Payments**

- † Check that columns have been correctly added up - at random if necessary.
- † Compare cheque reference numbers and values to the bank statements and compare to cheque stubs to ensure that all expenditure is accounted for.
- † Ensure that no money has left the account which cannot be traced to a cheque stub (for example from a cheque book bearing a different sequence of numbers or an unaccountable miscellaneous transfer). Verify that every cheque stub is present and legible. In cases where a cheque is not issued (due perhaps to a mistake in its completion) it should be retained and both it and the stub should be marked CANCELLED.

### **8.4 Invoices**

- † Endeavour to trace each cheque stub to an invoice or reference in the minutes which authorizes the payment. Each payment should be recorded in the Accounts.
- † Depending on the volume of transactions, random selection may be appropriate.

- † Note: All cheques should have an accompanying invoice. It is good practice for the Treasurer to note the cheque number on each invoice and retain them to help facilitate an audit trail.
- † Reimbursements for expenses – e.g. Secretary or Almoner and Rehearsals - should include individual invoices for each item and a schedule which is totalled to show the sum claimed.

## **9 FUTURE**

At some time in the future, all Preceptories will be expected to change their year-end to the 31<sup>st</sup> August, thereby aligning the date with that used by MMH.

This will of course require a resolution and change of By-Laws.

## **10 CONCLUSION**

This guidance offers advice on conducting the most basic management of the Preceptory Accounts and it is hoped it will prove helpful to any Preceptory Examiners who feel unsure about the process.

Remember that you are not there to catch the Treasurer out, but merely to reassure your Preceptory members that the money they pay in subs, for meals and donations to charity has been correctly received, accounted for, and deposited into the bank.

†††††

# 11 INCOME & EXPENDITURE Pro-Forma

## NAME of PRECEPTORY & No.\*\*i

Income and Expenditure Account for the year ended 31<sup>st</sup> August 202\*\*ii

	<u>2022</u>	2023
<u>INCOME/RECEIPTS:</u>	£	£
Subscriptions		
Subscriptions – Previous Year		
Admission Fees		
Dining Fees		
TOTAL	_____	_____
	=====	=====

### EXPENDITURE/PAYMENTS:

Great Priory Dues		
Great Priory Registration Fees		
Provincial Dues		
Hall Rents		
Somerset Yearbook		
Dining Charges		
King Edward VII		
Honours Board		
Donations		
TOTAL	_____	_____
	=====	=====

(Deficit) Excess of Receipts over Payments

Accumulated Surplus B/F	_____	_____
CAPITAL FUND C/F	_____	_____
	=====	=====

### BALANCE SHEET @ 31 AUGUST 202\*\*iii

Balance at Bank		
Debtors for Subscriptions		
SUB-TOTAL	_____	_____
Less Accrued Great Priory Dues		
Less Accrued Provincial Priory Dues		
TOTAL	_____	_____
	=====	=====

Represented by:

ALMS ACCOUNT

Balance B/F

Alms Collected

Less Donations

Balance C/F

\_\_\_\_\_

\_\_\_\_\_

CAPITAL FUND

As Above

TOTAL

\_\_\_\_\_  
=====

\_\_\_\_\_  
=====

**Treasurers Signature:** ..... **Date:**

Examiners Report: We certify that we have examined the above Income and Expenditure Account and Balance Sheet of [Name of Preceptory] <sup>iv</sup> for the year ended 31 August 202\*<sup>v</sup>, and that they have been prepared from the books and vouchers of the Preceptory and are in accordance therewith.

**Examiner Signature:** .....

Date:

**Examiner Signature:** .....

Date:

**ENDNOTES:**

<sup>i</sup> i.e. Your Preceptory name and Number e.g. KING INA PRECEPTORY No.211

<sup>ii</sup> This should be the MMH account year end.

<sup>iii</sup> This should be the MMH account year end.

<sup>iv</sup> i.e. Your Preceptory name and Number.

<sup>v</sup> This should be the MMH account year end.