

Provincial Grand Lodge of Mark Master Masons of Surrey

GUIDANCE NOTES FOR TREASURERS AND AUDITORS

1. Accounts should be prepared, wherever possible, in the form of an income and expenditure account with separate balance sheet, as opposed to a simple receipts and payments account. Balance sheets should show unpaid expenses (e.g. Grand Lodge dues) and unpaid receivables, such as subscriptions.
2. Accounts should be headed with the name and number of the Lodge and show the period covered by the accounts, including the year-end date, and should show comparative figures for the previous year.
3. Accounts should show the amount of subscriptions for the year, any arrears of subscriptions (or subscriptions received in advance) and the net excess of income over expenditure (or vice versa).
4. Treasurers and auditors should be aware of the requirements of Regulation 105, Constitutions and Regulations.
5. A separate cash book must be kept for Lodges of Royal Ark Mariners (RAM Regulations 10). It follows that RAM accounts should be separate from Mark accounts.
6. Accounts should be prepared and presented to the respective Lodges as soon as practicable after the end of the Lodges' financial year, preferably at the meeting next following the year-end. Once approved, two copies should be sent to the Provincial Grand Secretary. (Provincial By-Law No 10).
7. It is good practice to segregate Benevolent Fund moneys from general Lodge funds. A separate income and expenditure account and balance sheet should be prepared for the Benevolent Fund.
8. Brethren acting as auditors should be aware of their responsibilities and ensure not only that accounts are in accordance with the accounting records, but also that they are properly prepared in accordance with the Lodge By-Laws.
9. Advice on preparation and layout of accounts may be had by contacting the Provincial Grand Treasurer, W.Bro. Ray Seeley, *FCA*, **PAGDC**, ProvRAMGR, Buckleigh House, Portsmouth Road, Milford, Godalming, Surrey, GU8 5DP.
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