



**PROVINCE OF WEST LANCASHIRE  
CRAFT - ANNUAL AUDIT CERTIFICATE**

**Year Ending:**

To be submitted as part of the Annual Return of the Lodge named below

Name of Lodge:

No:

**WE**, the undersigned, being the auditors elected by the above Lodge on *(date):* ..... confirm that the following is a complete list of the names of the financial accounts held by, in the name of, or associated with the above Lodge, or for which the Lodge is in any way responsible:

- 1. \_\_\_\_\_
- 2. \_\_\_\_\_
- 3. \_\_\_\_\_
- 4. \_\_\_\_\_
- 5. \_\_\_\_\_
- 6. \_\_\_\_\_

In addition, this Lodge did/did not\* operate a **CHARITY DISBURSEMENT ACCOUNT** in the year in question.

**FURTHERMORE**, we confirm that we have in accordance with Rule 153 of the Book of Constitutions, audited **all** the above accounts including/with the exception of\* the **CHARITY DISBURSEMENT ACCOUNT**, as at the end of the last complete financial year of the Lodge on *(date of year-end):* .....

We have received satisfactory answers to any questions we have thought fit to ask and have found all the above accounts to be in order. All the elected auditors are in agreement with this declaration and have signed below.

*\*delete as appropriate*

**Auditors**

Name _____	Rank _____	Signature _____
Name _____	Rank _____	Signature _____
Name _____	Rank _____	Signature _____
Name _____	Rank _____	Signature _____

If the above Auditors did NOT audit the **CHARITY DISBURSEMENT ACCOUNT**, the Brother who did should sign below.

Name \_\_\_\_\_ Rank \_\_\_\_\_ Signature \_\_\_\_\_

*If any of the auditors should feel that he cannot subscribe to this document, it shall not be submitted. The auditor concerned must make a report on the matter to the Lodge and to The Provincial Grand Secretary.*



# PROVINCE OF WEST LANCASHIRE

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### Notes for Guidance

1. In order to assist with the regularity of the financial accounting of Lodges and Chapters in his Province the Right Worshipful Provincial Grand Master and Most Excellent Grand Superintendent is minded to employ the powers granted to him by Rule 74 of the Book of Constitutions in order to require each Lodge and Chapter in his Province to submit, on an annual basis, an Audit Certificate.

2. *The word 'Audit' is used in the sense intended by the Book of Constitutions: that is to say, **a plain check that the Lodge's accounts are verifiable** within the period in question, undertaken on behalf of the Lodge as a whole, by elected Brothers independent of the Treasurer and of any other Brother responsible for administering an account of the Lodge (such as the Charity Steward and the Social Secretary). While the process of auditing is required by the Book of Constitutions, it should not be viewed as a daunting or challenging task, and **it does not carry with it or imply legal or professional responsibilities**. As in almost every Club and Society which handles members' money, the Audit is a check that the finances are and have been as they should be. **It is a responsible job but not 'specialised.'***

*Detailed guidelines on the process of auditing are available from Provincial Office, but they are very detailed and most Lodge accounts are simple enough for common sense and accurate arithmetic to be all that is required*

*It is true that in the case of a very small number of Lodges/Chapters their financial affairs are extensive or complex enough to need, or for the law to require, the auditing services of a professional accountant. Such Lodges will be aware that this is the case and will take the necessary steps.*

3. On this certificate (which is printed overleaf) the elected auditors of each Lodge or Chapter are required to signify that they have conducted the most recent audit of all the accounts of that Lodge or Chapter required by their By-Laws, prior to the date of submission of their Annual Return.
4. The auditors are required to list by name all the accounts held by or in the name of that Lodge or Chapter. Rule 153 requires that all Lodge accounts, with the possible exception of the Charity Disbursement account, shall be verified by a Committee of members of the Lodge annually elected for that purpose.

It is required that the same procedure of annual accounting, audit and presentation to the Lodge shall apply both to the regular business accounts of the Lodge, and also 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) such as Lodge Benevolent Fund, the funds of Charity or Benevolent Associations, Dining Funds, Charity Box collection, or other moneys receivable from individual members of the Lodge or any of its Officers.

If the Lodge operates a CHARITY DISBURSEMENT ACCOUNT, the Almoner should seek ways of securing independent Audit for the funds they administer. This can mean asking the Lodge Auditors to include the CHARITY DISBURSEMENT ACCOUNT in their annual audit, but with limited disclosure of details when reported to the Lodge, or, if that is clearly inappropriate for some internal reason within the Lodge, the Almoner must arrange for an independent audit by consulting with the Provincial Grand Almoner. The auditor so appointed by the Provincial Grand Almoner must also sign this Audit Certificate.

5. **The Province does not require any banking details or financial information, nor the accounts themselves**, though the Provincial Grand Master does have the power under Rule 74 to summon the books and accounts of a Lodge or Chapter should he wish.