

RULE 153
(Revised June 2019)

Treasurer's Duties and Lodge Accounts

- (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 authorise the Treasurer, but on no pretence any other Brother, to make payments from the Lodge's account by electronic means; in the absence of any such resolution all payments from Lodge funds shall be made by cash or by cheque.
- (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 authorised by the Lodge.
- (c) The Treasurer shall regularly enter a complete record of all moneys passing through his hands in the 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. 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.
- (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 members of the Lodge together with the summons convening the meeting at which they are to be considered. 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 a resolution of the Lodge.
- (e) The same procedure of annual accounts, audit and presentation to members of the Lodge 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 a Charity or Benevolent Association, Dining Fund, Charity Box collections or other moneys receivable from individual members of the Lodge or any of its Officers.