

PROVINCIAL GRAND LODGE OF EAST LANCASHIRE

ACCOUNTS YEAR ENDED

31ST DECEMBER 2023

PROVINCIAL GRAND LODGE OF EAST LANCASHIRE

ACCOUNTS YEAR ENDED 31ST DECEMBER 2023

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**AUDITORS' REPORT TO THE MEMBERS OF
PROVINCIAL GRAND LODGE OF EAST LANCASHIRE
YEAR ENDED 31ST DECEMBER 2023**

We have reviewed the Income and Expenditure Account and Balance Sheet of Provincial Grand Lodge for the year ended 31st December 2023 and have obtained all the information and explanations we have considered necessary

In our opinion the Income and Expenditure Account and Balance Sheet are properly drawn up so as to exhibit a true and fair view of the state of the finances of Provincial Grand Lodge

Auditors:

WBro I Connor, PProvSGW

WBro R J Adams, PProvDepGReg

WBro P Hollinshead, PProvDepGDC

5 November 2024

PROVINCIAL GRAND LODGE OF EAST LANCASHIRE

INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER 2023

	2023		2022	
	£	£	£	£
INCOME				
Dues from Lodges	98,816		82,678	
Registration fees	3,060		3,564	
Dispensations and Sundry income	<u>528</u>		<u>228</u>	
		102,404		86,470
Surplus on merchandise Sales	-	-		147
EXPENDITURE				
Salaries and associated costs	41,682		39,924	
Travelling expenses	9,579		7,154	
Rent	8,237		7,013	
Cleaning	528		-	
Insurance	1,420		513	
Telephone	1,061		1,095	
Computer Support	6,024		1,780	
Sundry expenses	-		123	
Printing, postage and Stationery	4,258		5,956	
Meeting of Provincial Grand Lodge	4,953		6,658	
Communication publicity & website	821		221	
Bank charges	818		1,328	
Depreciation	4,521		4,241	
		<u>(83,902)</u>		<u>(76,006)</u>
SURPLUS FOR THE YEAR		18,502		10,611

PROVINCIAL GRAND LODGE OF EAST LANCASHIRE

BALANCE SHEET AS AT 31st DECEMBER 2023

		2023		2022
	£	£	£	£
FIXED ASSETS				
Tangible assets		19,930		24,451
CURRENT ASSETS				
Debtors	80,310		87,711	
Cash at bank and in hand	<u>135,318</u>		<u>119,388</u>	
	215,628		207,099	
CURRENT LIABILITIES	<u>(27,100)</u>		<u>(41,594)</u>	
Net Current Assets		188,528		165,505
NET ASSETS		208,458		189,956
GENERAL FUND				
As at 1 st January 2023	189,956		179,345	
Surplus for the year	<u>18,502</u>		<u>10,611</u>	
AS AT 31st DECEMBER 2023		208,458		189,956

WBro D J Cowen, PProvJGW
Provincial Grand Treasurer

5 November 2024

PROVINCIAL GRAND LODGE OF EAST LANCASHIRE

ADDITIONAL NOTES TO THE ACCOUNTS (for audit trail and working paper purposes only)

YEAR ENDED 31ST December 2023

Reconciliation of published accounts to Sage

Per Sage

Sales

4000 - Fees : Membership	90,540.78	
4005 - Fees : Initiation & Exaltation	701.25	
4010 - Fees : Contribution to AGM	7523.00	
4015 - Fees : Dispensation	528.56	
4025 - Fees : Of Honour	3060.00	
4036 - Cost of Lodge Closure	50.00	
4300 - El Prem	8800.00	
	Total	
	Sales	£111,203.59

Other notes

- a) £8,800 ELPREM contribution credited to salaries (88% of the £10k contribution to PGL)
- b) £8,800 ELMC recharge credited against salary costs
- c) I have removed the additional notes to the accounts this year as they don't really add anything
- d) Accruals and prepayments checked and agreed
- e) Fixed assets – no additions capitalised in 2023
- f) The Nom Code 6000 and 4010 have been a bit confused – in 2022 Jonathan asked Ann to post £4270.75 as a credit to Nom Code 6000 for PGL meeting costs. This related to the funds received but never repaid to the provincial meeting that never happened during Covid. To show some consistency with year on year PGL meeting costs I have put it back into 4010 which is the Lodge contributions account. Either way we can show the increased income (preferred by me) or reduce the PGL meeting costs – same result to the overall annual surplus
- g) Tercentenary dinner surplus of £8150 still in creditors – I understand there are no further liabilities to be paid on this – per RWPGM no action this year
- h) Not recommending any increase to lodge dues for 2024