



PAPER

Lodge Funding According to Fred & Charlie



Summary: Some Dos & Don'ts about Ladies Night/Ladies Festivals Funding.

Charlie dropped Fred off at home and stepped in for a quick nightcap. After that first sip, with health substantially restored, Fred enquired:

'It's your Ladies Night next year, isn't it? Is Pam looking forward to it?'

Charlie's reply verged on the brusque.

'She's worried about a new dress, worried about her speech, worried about the presents we have to give out, worried about the venue... and absolutely incensed about calling me Worshipful Master in public.'

'Situation normal' consoled Fred. *'Any other problems?'*

Charlie paused and admitted he was a little concerned about how it was to be funded.

'I want to keep the numbers up which means keeping the ticket price low. The chaps say other Lodges put a couple of quid on the regular dining charges during the year to create a kitty for the event. Can we do that?'

Fred paused, *'sadly the answer has to be no.'*

'Let's consider the principle on which all Masonic funding is based.'

All regular expenses involved in running a Lodge are met by the Member's Annual Subscription. These routine payments don't require separate approval.

When we make occasional claims on a Mason's wallet, such as for raffle tickets, alms, party games, auctions, social-events and dining charges, that sort of thing, we always have to state clearly the purpose of the request; before any money is handed over. The stated purpose then becomes the only legitimate destination for that money. If we ask for a £15 dining fee, then all £15 has to go into a dining account. No one, Dining Steward, Almoner, Charity Steward, Secretary or a Brother acting as event organiser, has the power to divert assigned money to a separate destination, however worthy.

So, if the Dining Steward charges £20 for a £15 meal hoping to slip £5 to the festival-fund he is moving that £5 away from the stated purpose of the £20 and he is therefore behaving improperly.'

Charlie was glum.

'The chaps got it wrong then.'

He pursed his lips.

'The accounts last year showed a healthy balance. Can we milk that?'

'Sorry to be Mr No' said Fred, 'but in no way.'

Fred reached for the bookshelf.

'Current advice from the 'Information for the Guidance of Members of the Craft' (2019), p.19 says:

The Board reaffirms that Lodge Funds should be applied solely to recognised Masonic purposes... A Ladies' night is not a Masonic function and, as such, must not be in any way subsidised from Lodge Funds. If any such payments are found in the Lodge Accounts it is the undoubted duty of the Lodge Auditors to draw attention to them and ensure that such irregularities are at once rectified.

Fred read on.

... a Lodge may legitimately maintain a separate fund for "social events", into which moneys raised for that purpose may be paid; but payments from the general Lodge fund may not be transferred, directly or indirectly, to such a fund. Such a fund, being maintained [by or] in connection with the Lodge is subject to the provisions of Rule 153(e) regarding accounts and audit.

'In fact' stressed Fred, 'Brethren have been expelled from the Craft for;

'Misappropriation of dining funds, for failure to account for the proceeds of a raffle and for failure to settle the accounts for a Ladies' Night.'

Charlie, old chap, that's rather cold comfort!'

By now a little desperate, Charlie implored Fred.

'Perhaps the Treasurer can help by some creative accounting. Surely he's one of us; can't he turn a blind eye?'

Fred sighed.

'Charlie, whether or not a formal festival committee is set up, the Treasurer should always be kept aware of the financial transactions of the Festival and take full responsibility for its balance sheet. Alas, Charlie, his hands are very tightly tied, and rightly so.'

Charlie was downcast. Fred gave him a kindly pat on the shoulder.

'There is one other avenue, a raffle. As a general guideline, Masons should not expect visitors or members unable to attend the Festival to subsidise entertainment for others. That's only fair. But a raffle might be a legitimate-option, if it is properly advertised beforehand, and diners are not strong-armed into buying tickets by the Stewards' 'heavy mob'. Use a social raffle sparingly during your year though, you may need them for your year's charity. However, the proceeds must appear in the Festival accounts, not the Lodge accounts.'



Fred offered a warning.

'Almost certainly in Committee you will hear someone cry;

But we have never had these problems before.

We've never had formal accounts for our Ladies' festivals and they have never been published or audited.

They may well add:

We're Masons, we trust the bloke running it.

Be resolute, Charlie. Rule 153(e) says unambiguously:

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.

That leaves precious little room for manoeuvre (or misunderstanding).'

'Must go' said Charlie.

'It's nearly the witching hour. Thanks for the drink and the advice. Anything to add?'

Fred became serious for a moment.

'Any Worshipful Master would be failing his Lodge, Charlie, if he didn't first make himself familiar with the Rules governing his responsibilities and duties. After all the Book of Constitutions is given to each and every one on Initiation, as a friendly guide. Let me give you, though, three tips:

- 1. When you hold a Ladies' Festival (or any similar social event) ensure it is self-supporting. If Members want a £50 evening out then they must expect to buy a £50 ticket.*
- 2. The Chair can be an expensive year if you're not careful. Plan everything in advance and don't spend more than you need to.'*

'And number three?' said Charlie

Fred smiled.

- 3. 'If the unexpected can happen, it will. Be prepared but always play it safe. Stick by the Rules.'*



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Papers offer a simple, direct means of advancement in a particular aspect of Masonic knowledge. They can be used in a variety of ways:

- Read at home for private study
- Shared for pre-reading by members of a discussion group
- Read aloud in Lodge or Chapter, or in an LOI/COI/new members forum
 - Followed by 'any questions'
 - As a precursor to a discussion (in which case much more time is needed, possibly more than double that allocated to the paper itself)
 - Supported by audio-visual aids, if necessary

They can be delivered by a single person or split into bite-sized pieces and read by multiple presenters (in which case, the speaker(s) should have read and practiced the delivery of the paper beforehand).

If the paper is to be used to introduce a discussion, the presenter will need to have thought about the material, done a little research, and prepared some open questions to engage with the audience. Kipling's dictum can be of help in preparing open questions, which should begin with one of his 'serving men', as follows: *'I keep six honest serving men (they taught me all I knew). Their names are, What and Why and When and How and Where and Who'*. Rudyard Kipling

*Note: All biblical passages are taken from the Authorized King James version and any reference to ritual will be from Emulation unless otherwise specified.

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