

LODGE ST. JOHN FISHERROW NO.112
INCOME AND EXPENDITURE ACCOUNTS
YEAR ENDING 31 OCTOBER 2025

(1) GENERAL ACCOUNT

	<u>Income</u>			<u>Expenditure</u>	
	<u>2025</u>	<u>2024</u>		<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>		<u>£</u>	<u>£</u>
Intrants	-	210.00	Grand Lodge dues	3,426.29	2,724.00
Test fees	1,567.00	1,350.00	PGLM fees	120.00	210.00
Capitation fees	1,255.00	1,160.00	Honorariums	390.00	400.00
Mark degree	-	-	Stationery, printing & postage	52.99	5.99
Mark tokens	-	59.75	Advertising	500.00	-
Affiliate fees	-	-	Accountancy fee	250.00	250.00
Festival of St John	222.77	42.90	Lodge hospitality	970.00	867.70
Raffle surplus	2,252.77	1,464.58	Donations	3,176.14	1,435.35
Collections & donations	6,495.52	5,936.80	Benevolent fund	422.00	135.00
Retiral collection	239.58	361.11	Regalia & jewels	96.00	260.00
Interest received	4,601.01	403.87	Water rates	1,704.14	893.50
Bar surplus	6,105.73	4,709.79	Heat & light	2,751.10	2,428.80
Tie, badges etc sales	-	85.00	Insurances	2,599.98	2,524.65
Surplus on socials	887.50	-	Repairs	5,620.42	5,795.40
100 year dinner	(13.42)	-	Cleaning	3,312.82	3,034.22
Charity collection	2,447.05	-	Trade waste	394.00	-
Deficit for year	3,059.50	7,405.51	Telephone	363.50	685.06
			Kids party	-	198.26
			Harmonies	1,526.49	593.60
			Ladies night	-	500.00
			Corporation tax	874.19	76.76
			Cash difference	503.65	-
			Miscellaneous expenses	66.30	171.02
	<u>29,120.01</u>	<u>23,189.31</u>		<u>29,120.01</u>	<u>23,189.31</u>

(2) BENEVOLENT FUND

Interest received	36.80	34.53	Grand Lodge	500.00	600.00
Collections	482.98	555.00	Grand Lodge draw	24.00	24.00
From general fund	422.00	135.00	Surplus for year	417.78	100.53
	<u>941.78</u>	<u>724.53</u>		<u>941.78</u>	<u>724.53</u>

(3) BAR ACCOUNT

Bar sales	26,002.57	27,469.78	Opening stock	4,652.58	4,151.77
			Purchases	13,362.15	14,726.52
				<u>18,014.73</u>	<u>18,878.29</u>
			Closing stock	3,858.07	4,652.58
				<u>14,156.66</u>	<u>14,225.71</u>
			Bar expenses	67.17	277.60
			Bar wages	5,295.00	6,182.80
			Glass washer	-	1,319.98
			Cash register	-	361.14
			Bar licence	180.00	180.00
			Card charges	198.01	212.76
			Surplus for year	6,105.73	4,709.79
	<u>26,002.57</u>	<u>27,469.78</u>		<u>26,002.57</u>	<u>27,469.78</u>

Gross Profit percentage	<u>45.56%</u>	<u>48.20%</u>
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LODGE ST. JOHN FISHERROW NO.112**BALANCE SHEET****AS AT 31 OCTOBER 2025**

	<u>2025</u>	<u>2024</u>		<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>		<u>£</u>	<u>£</u>
General fund	118,598.84	126,004.35	Property	35,829.68	35,829.68
Results for year	(3,059.50)	(7,405.51)	Furniture & fittings	1,237.65	1,237.65
Sundry creditors	3,116.98	1,186.78	Bank account	20,713.02	24,528.95
Corporation tax	950.76	76.57	Bank deposit account	57,357.01	53,001.68
			Cash on hand	200.00	200.00
			Bar stock	3,858.07	4,652.58
			Mark & MM token stock	411.65	411.65
	<u>119,607.08</u>	<u>119,862.19</u>		<u>119,607.08</u>	<u>119,862.19</u>

BENEVOLENT FUND

Net funds	2,491.52	2,390.99	Bank account	2,909.30	2,491.52
Results for year	417.78	100.53			
	<u>2,909.30</u>	<u>2,491.52</u>		<u>2,909.30</u>	<u>2,491.52</u>

Edinburgh 10 February 2026. I have examined the financial records of the Treasurer of Lodge St John Fisherrow No. 112 on the Roll of the Grand Lodge of Scotland for the year ended 31 October 2025 in accordance with the provisions laid down in the Fifth Schedule of the Constitution and Laws.

My examination has verified that:

- (a) With the exception of the cash transactions all entries in the financial records are correctly stated and adequately verified.
- (b) Certificates have been examined from the Lodge Bankers where appropriate confirming the assets at the year end.
- (c) There was no adequate supporting documentation to the cash transactions from December 2024 to October 2025. The reported cash income for the year was £26,536.88 of which £14,554.64 was lodged in the Lodge's bank account. The balance of £11,982.24 was retained to cover cash expenditure. The reported cash expenses for the year was £11,478.59 leaving a difference of £503.65. This difference has been charged to the income and expenditure account in the current year.

Except for the matter described in (C) above the attached accounts are an accurate summary of the income and expenditure of the Lodge for the year ended 31 October 2025 and of the assets and liabilities at that date.

Graham Hockaday
G Hockaday, Accountant.