

GRAND SECRETARY'S BULLETIN
No. 138 1st July 2016

1st July 2016

Dear Brother Secretary

Welcome to the 138th Grand Secretary's Bulletin.

This bulletin includes a number of important items, which should be brought to the attention of all Brethren. I would therefore suggest, if not already being done, that a copy of this bulletin is included in every Brother's Lodge summons.

I would particularly draw your attention to items 1, 2, 3 & 4 and encourage you to read these important matters in open Lodge at the appropriate times. Please also feel free to summarise and read other matters in the bulletin, which may be of particular interest to your Brethren and their families.

Please note that the September 2016 Quarterly Communication and Grand Installation will be held at **the Ulumbarra Theatre, 50 View Street, Bendigo on Wednesday 21st September, commencing at 7:30pm.**

Please also note that a copy of this bulletin is posted in the Members section of the Freemasons Victoria website www.freemasonsvic.net.au to which all members should be referred.

Yours fraternally,

Peter Henshall, PSGW
Grand Secretary

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1. * NOTICE OF QUARTERLY COMMUNICATION

(This notice is to be read in full at the First Time of Rising at each Lodge meeting prior to 21st September 2016)

“Worshipful Master, you are summoned, together with your Past Masters and Wardens, to attend the September Communication of Grand Lodge, to be held at **the Ulumbarra Theatre, 50 View Street, Bendigo on Wednesday 21st September, commencing at 7:30pm**”.

A location map of the theatre is attached at Appendix B for information.

All members of Freemasons Victoria, in addition to those summoned, are invited to attend.

In addition to the normal statutory items, the agenda will include:

- Presentation of the Annual Financial Statements of Freemasons Victoria;
- Election of Grand Treasurer; and
- An address by the Most Worshipful Grand Master.

The September Quarterly Communication will again be live streamed to the internet. If you are unable to attend in person, you can either log onto the internet and watch proceedings live, or attend one of the nominated Masonic Centres to join other members to view the Communication. For log on instructions and Masonic Centre details, contact WBro. Bruce Cowie, Assistant Grand Secretary at the Grand Secretariat.

Members attending the Ulumbarra Theatre will need to be seated by **7:15pm** for the Quarterly Communication. Complimentary supper will be served following the Communication, with drinks available at bar prices.

2. * APPLICATIONS SOUGHT FOR CHIEF EXECUTIVE OF FREEMASONS VICTORIA

The United Grand Lodge of Victoria as recently completed a structural and operational effectiveness review.

Overall there are twenty (20) recommendations from this review for improving the structure and effectiveness of Freemasons Victoria.

As the recommendations arising from this review are fundamental to the future success of Freemasons Victoria, careful planning and resource allocation will need to be considered.

One of the recommendations is the separation of responsibilities of the Grand Secretary, from those of the CEO. This was first recommended by me in the middle of 2015 when I advised the then Grand Master that I would not be seeking reappointment when my current contract expires in March 2017. In recognition of this and to assist in a smooth transition it was decided to appoint an Assistant Grand Secretary (which has been done) and then seek expressions of interest for a new Chief Executive.

The new Chief Executive will have total management responsibility, including management of the Grand Secretary. The Chief Executive will report directly to the Board of General Purposes (BGP), through its President.

As such, applications are now sought from suitably qualified members for this position. If anyone is interested in being considered for the role, please contact Jenni Pavlou, Principal HR Business Partner on jenni@brainwavehr.com or 0416 020 253.

All applications will be kept strictly confidential.

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This opportunity is also being advertised externally, a copy of which is attached at Appendix A, for information.

To ensure that applicants for this role are fully canvassed, I would ask that you pass on this information (and Appendix A) to all of the Brethren of your Lodge.

3. * APPLICATIONS FOR PROMOTION IN OR CONFERRAL OF GRAND RANK

Applications for consideration by the Most Worshipful Grand Master, for promotion in or conferral of Grand Rank from eligible Brethren are due in the hands of the Grand Secretary by 16th September 2016.

The policy with respect to Grand Rank is specific and Lodges are requested to carefully read the Grand Rank Policy and ensure that the requirements are closely observed prior to recommendations being submitted and endorsed by the relevant District Coordinator.

Applications must be made on the prescribed form, available from the Grand Secretariat.

4. * THE MEMBER RESIGNATION PROCESS

Lodges are reminded that when a Brother resigns his membership of a Lodge, the following process is to be strictly followed.

- A member of a Lodge who desires to resign his membership shall signify the same by notice in writing to the Master or Secretary of his Lodge.
- The resignation shall be copied to the Grand Secretary and shall be read at the next occurring regular meeting of the Lodge.
- It shall then rest on the table until the officers of the Lodge and a member of the Grand Secretary's staff have been able to contact the Brother and clarify his wishes.
- The Grand Secretariat will contact the Lodge, after contact has been made with the relevant Brother, to confirm his wishes. The Lodge *is not* to accept the resignation until approval is received from the Grand Secretariat.
- If, after these contacts have been made, the Brother is still of a mind to resign, and authorisation has been received from the Grand Secretariat, the resignation shall take effect at the next occurring regular meeting of the Lodge.
- A Brother's financial obligations to the Lodge will not be increased by any delay occasioned in the acceptance of his resignation.

Please note this process applies to all resignations including those where a Brother may be affiliated with another Lodge.

Should you have any questions with respect to this matter please contact WBro. Bruce Cowie, at the Grand Secretariat.

5. AUDIT OF LODGE ANNUAL FINANCIAL STATEMENTS

Further to my advice in Bulletins 135 and 136 about the preparation and submission of Lodge annual financial statements to Freemasons Victoria, the following advice regarding the audit of those financial statements is provided below, for the guidance of all Lodges.

In this regard the following Rules and Schedules within the Book of Constitutions are relevant:

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Rule 208: *“All moneys received or disbursed by a Lodge shall be fully and properly recorded. The accounts of the Lodge shall be audited at least once each year by a committee of at least two brethren elected by the members. The Treasurer, Secretary and Assistant Secretary shall not be eligible for election as auditors.”*

Rule 216: *“Every individual warranted Lodge and every entity owned or controlled by such a Lodge or group of Lodges shall submit to the Grand Secretary's office, within a month of their adoption, the audited financial accounts for such Lodge or entity.”*

The Ninth Schedule: *“The Treasurer shall prepare for audit the financial statements. A copy of these statements, duly audited, shall be circularised to each subscribing member and submitted for adoption by the 30th September each year or the second regular meeting after the close of the financial year, whichever is the later.” And: “The Auditors shall audit the financial statements of the Lodge and of the Social Committee and submit their report at the regular meeting of the Lodge, at which such documents are submitted for adoption.”*

The following are useful questions and answers in respect of the audit of Lodge annual Financial Statements:

Who should be appointed Auditors – This question is addressed in The Lodge Treasurer's Resource Kit, a copy of which every Lodge Treasurer should have. (A copy is available on the web site).

Extract – *“Of necessity the Lodge Auditors should preferably be as skilled in financial matters, if not more so, than the Lodge Treasurer. It is recommended that qualified accountants be sought out wherever possible even if the appointees are from another Lodge.”*

It is not necessary that they be registered company auditors.

Purpose of an Audit - The purpose of an audit of Lodge financial statements is to verify that they represent a true and fair view of the financial state of affairs of the Lodge for confirmation by the members.

How are auditors able to give this confirmation? - The auditors need to ensure that the financial statements presented by the Lodge to the members properly summarise the results of all the financial transactions which have taken place during the financial year.

How are the auditors enabled to provide a confirmation that the accounts show a true and fair view? - For convenience of audit, the accounts of a Lodge may be divided into three separate areas:

- Income (that is all amounts received by a Lodge during the financial year);
- Expenses (that is all amounts paid by a Lodge during the financial year); and
- Assets/Liabilities (that is all amounts which the Lodge retains at the end of the financial year and all amounts that are still owed to others at the end of the financial year).

The financial statements should be prepared on an accruals basis i.e. recognising amounts not received and/or not paid but which are due and receivable/payable in the financial year.

For audit purposes the auditors need to verify that amounts under each of the above headings are verified from available documentation and that the Lodge accounts show these amounts accurately.

Income - Income may consist of a number of items. Typically, fees from Members for membership and capitation fees, income from bank accounts or other investments, and donations from Members for various charitable causes, would make up the income of a Lodge.

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The auditor, in ensuring that the accounts have been properly prepared, should satisfy himself that fees due by members (i.e. the amount set by the Lodge as the annual subscription amount) have been received and banked, and that any amounts unpaid are duly recorded as at the 30th June as a debt owing to the Lodge. In checking such payments an invoice from Grand Lodge showing a list of members and the GL dues receivable from each would be a relevant document to check. Other amounts receivable may be checked from a list of receipts prepared by the Lodge Secretary, or from Bank Statements showing interest earned, or share dividend certificates showing dividends earned. Bank statements should be properly reconciled.

Expenses - The main types of expenses likely to be paid by a Lodge are rental expenses for use of the Lodge room (typically paid to a Masonic Centre), or, if the Lodge owns the Masonic Centre, costs of occupation such as electricity, gas, rates, water rates, insurance, etc. Other expense items might include, amounts paid to caterers for provision of meals in the South, cost of liquid refreshments (perhaps paid to Lodge members) and Grand Lodge dues, annual building inspection costs, etc. In each case the auditor should verify that an invoiced amount has been accepted and properly paid by the Lodge and that there is a document to verify the amount paid/owed. The auditor should also have access to all of the Lodge Treasurers reports as tabled at the Lodge meetings.

Assets/Liabilities - At the end of each year (i.e. on 30th June) it is possible that a Lodge will own certain assets, may have money owed to it (particularly from members who have not paid their annual dues), or may still owe money relating to the financial year which has just ended (e.g. fees/charges owed to Grand Lodge, money for rent of Lodge rooms, rates and other expenses where the Lodge owns the building.) On the Asset side, amounts held in bank accounts or other investments should be properly recorded in the Lodge Balance Sheet. Amounts owned by the Lodge may include e.g. the value of Lodge regalia, or of furniture or other assets owned by the Lodge. It may be necessary for the auditor to himself assess the value of these items to see if his valuation agrees with that of the Lodge.

Where, at the end of the year, the Lodge has assets or liabilities the auditor should verify the value of such assets and/or liabilities and ensure that they are properly recorded in the financial statements of the Lodge.

The auditors may adopt any means they consider is appropriate in verifying the value of assets/liabilities.

Finally, it is important that the Lodge Treasurer and the Worshipful Master append to the financial statements a signed note to the effect that, as at the date the financial statements are signed by them, the Lodge is in a position to meet its liabilities as and when they become due.

With this statement, and once the auditors have checked the values of both income and expenses, and assets and liabilities, as noted above, they should have no problem in certifying that the accounts "show a true and fair view" of the financial situation of the Lodge at the relevant reporting date.

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6. COMMUNICATION WITH THE GRAND SECRETARIAT

To enable a prompt and appropriate response for all your enquiries, please refer to the appropriate department, as listed in the front of the Masonic Guide.

All enquiries of the Grand Master or Deputy Grand Master must be directed to the Grand Secretary (in accordance with Rule 59 in the Book of Constitutions), either by email at grandsec@freemasonsvic.net.au or by mail to Freemasons Victoria PO Box 553 East Melbourne 8002.

In the case of visitors wanting an appointment with the Grand Secretary, please liaise through my Executive Assistant Julia Edwards on (03) 9411-0103.

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APPENDIX A



Job Ad

Freemasons Victoria – Chief Executive

- Unique membership organisation
- Exciting time of growth and change
- Bring your forward thinking style and lead the change
- Attractive Salary package commensurate with the importance of the position

Imagine leading a well-known and unique membership organisation through its time of positive change. This is an opportunity where you can make your mark at this critical time of positive change leading to the creation of an exciting brand and culture.

Our client provides the modern community setting where all are welcomed and will find a satisfying way in which to contribute to community interests; whilst forming strong bonds with other members. The organisation focuses on self-development, education, care and compassion and community service.

The Head Office Shared Services team lives by strong values and robust compliance. They provide strategic direction, policies and guidelines for the wider organisation. The CE will lead this team providing a positive climate which encourages employee engagement, membership growth and commercial viability.

At this time of change, the new leader needs to understand how to demonstrate a balance of strong commercial skills, together with intuition and a high level of emotional intelligence.

As the Chief Executive of the organisation, you will support the Board and lead the team to provide an amazing level of service with responsibilities including:

- Active leadership in the formulation, review and delivery of the organisation's Business Plan in conjunction with the Board and relevant committees
- Maintenance of sound governance practices and policy
- Establish realistic objectives and support the team to achieve strategies
- Model appropriate values and behaviours to the team and others – demonstrating energy, enthusiasm and positivity
- Build the Brand to reflect an appealing and relevant community organisation of today and the future
- Develop strategic business alliances
- Financial oversight of the organisation including managing and monitoring the annual financial budget

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- Produce and distribute regular information and reports to all relevant stakeholders
- Ensure a high level of administration and customer service to members, internal staff and external parties.

What your background looks like:

- Extensive senior management and operational experience in the delivery of services within the not for profit or membership services sector is ideal
- Extensive senior management experience in Strategic planning; Organisational and Change management; Performance management; and Financial management
- Experience and knowledge of innovative Brand management including social media and general technology
- High emotional intelligence with a proven engaging leadership style
- Strong change management and influencing skills and a proven ability to forge strong networks and partnerships
- Effective reporting to, and engagement with Boards and the understanding of a committee based organisation
- Knowledge of best practice operational and management processes
- Highly developed written and verbal communication skills with both internal and external stakeholders at all levels
- Ability to work under pressure and to tight deadlines
- Tertiary and/or post tertiary qualifications in a management, financial or business discipline, would be highly desirable.

The organisation offers you the opportunity to:

- Step up, grow a brand and lead a major change process in an important community organisation
- Develop your career leading an organisation where true values of respect and care underpin all actions
- Work with high profile community leaders and develop your personal brand
- Be innovative – come up with ideas and lead their implementation
- Make a difference in the lives of many people from all walks of life

The organisation is building an amazing brand which is desirable to many people in our community. You will be an inspiring leader who will be the integral link between the Board, the team and the members.

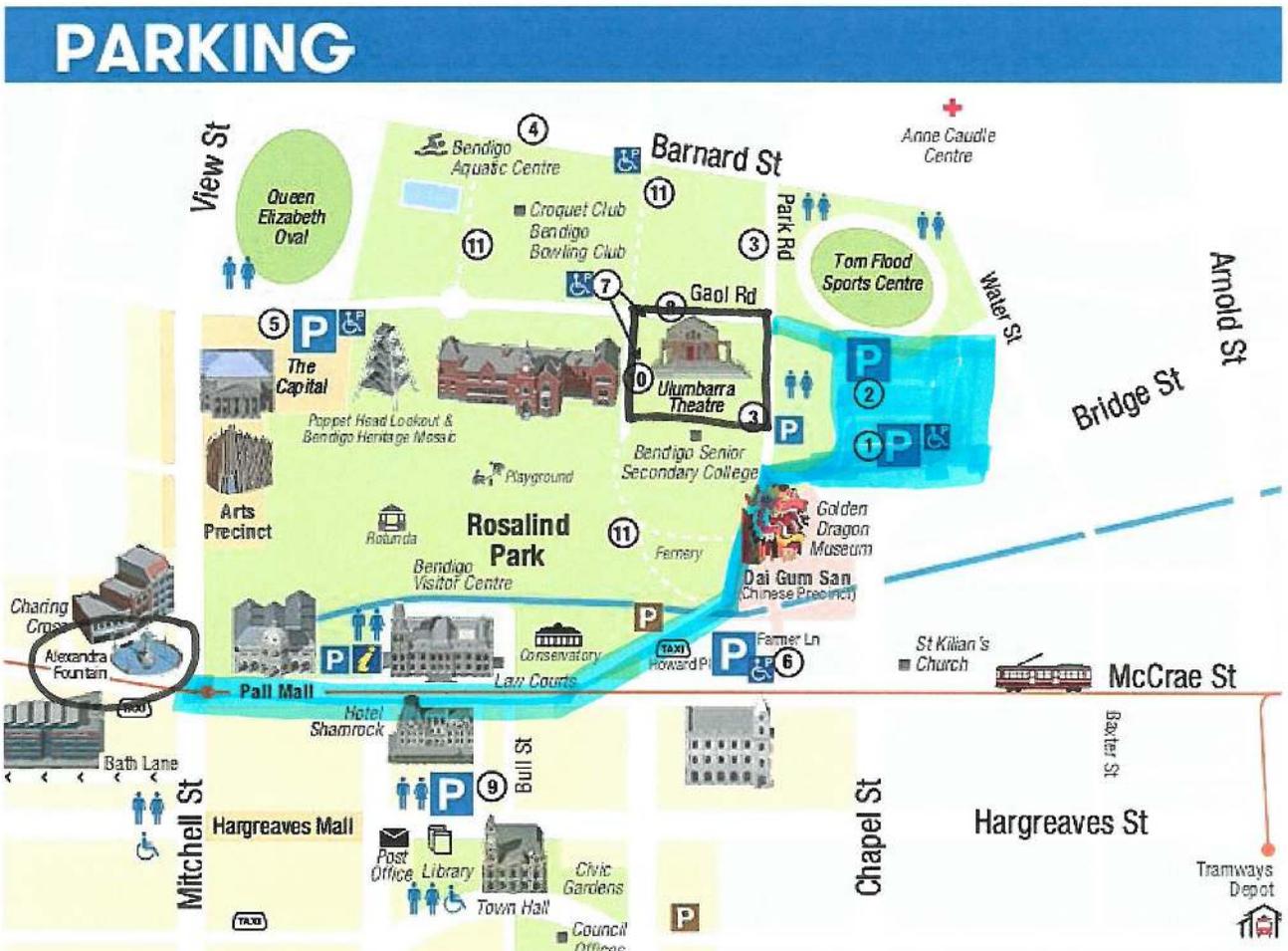
If this sounds like you, we would like to hear from you today. Shortlisted applicants will be contacted for an initial phone interview. We thank you for your interest.

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APPENDIX B

LOCATION OF THE SEPTEMBER 2016 QUARTERLY COMMUNICATION, IN BENDIGO



This is the last item of this Correspondence Bulletin.
RWBro Peter Henshall, PSGW, Grand Secretary