

**THE PORTSMOUTH LODGE OF FREEMASONS No.487**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER 2025**

<b>GENERAL FUND</b>	<b>2025</b>	<b>2024</b>
<b>INCOME</b>		
Members' Subscriptions Received	£5,549.16	£5,967.41
Initiation & Joining Fees	£126.00	£91.20
Ritual Book	£10.00	£0.00
Subs in arrears due at 31st Dec	£136.97	£53.86
Interest Received	£258.73	£0.00
<b>TOTAL INCOME FOR YEAR</b>	<b>£6,080.86</b>	<b>£6,112.47</b>
<b>LESS EXPENDITURE</b>		
United Grand Lodge Dues	£1,794.50	£2,356.00
United Grand Lodge Registration Fees	£126.00	£91.20
Provincial Lodge-Dues	£508.80	£460.20
Donations - Grand Charity	£629.00	£0.00
Bank Charges	£63.75	£0.00
Rent	£2,480.00	£2,592.00
Printing, Website and Stationery	£14.38	£94.78
Secretary's Expenses	£0.00	£0.00
Dining Official Guests	£352.00	£330.00
Regalia / Honor Board / Name Badges	£313.40	£0.00
Books of Constitutions & Year Books	£0.00	£0.00
Sundries	£60.00	£248.00
<b>TOTAL EXPENDITURE FOR YEAR</b>	<b>£6,341.83</b>	<b>£6,172.18</b>
<b>NET SURPLUS/(EXCESS) FOR YEAR</b>	<b>-£260.97</b>	<b>-£59.71</b>

<b>LODGE DINING ACCOUNT</b>	<b>2025</b>	<b>2024</b>
<b>INCOME</b>		
Collected from Brethren	£8,772.11	£8,813.98
Lodge Official Dining re-imbursed from General Fund	£352.00	£330.00
<b>TOTAL INCOME FOR YEAR</b>	<b>£9,124.11</b>	<b>£9,143.98</b>
<b>LESS EXPENDITURE</b>		
Catering Costs	£8,200.50	£8,161.00
Other (Wine, Port & Table Flowers)	£245.00	£329.00
Sundry / Entertainment / Band	£675.28	£644.00
<b>TOTAL EXPENDITURE FOR YEAR</b>	<b>£9,120.78</b>	<b>£9,134.00</b>
<b>NET SURPLUS/(EXCESS) FOR YEAR</b>	<b>£3.33</b>	<b>£9.98</b>

<b>FURNITURE &amp; REGALIA ACCOUNT</b>	<b>2025</b>	<b>2024</b>
<b>INCOME</b>		
Donations	£0.00	£0.00
<b>TOTAL INCOME FOR YEAR</b>	<b>£0.00</b>	<b>£0.00</b>
<b>LESS EXPENDITURE</b>		
Purchase of Regalia	£0.00	£0.00
<b>TOTAL EXPENDITURE FOR YEAR</b>	<b>£0.00</b>	<b>£0.00</b>
<b>NET SURPLUS/(EXCESS) FOR YEAR</b>	<b>0.00</b>	<b>0.00</b>

<b>CHARITY FUND</b>	<b>2025</b>	<b>2024</b>
<b>INCOME</b>		
Raffles / Draws	£2,283.12	£2,927.00
Donations / Social Fund	£195.01	£0.00
<b>TOTAL INCOME FOR YEAR</b>	<b>£2,478.13</b>	<b>£2,927.00</b>
<b>LESS:-</b>		
Donation paid out in year	£1,035.00	£450.00
Master's List	£2,800.00	£1,500.00
<b>TOTAL DONATIONS FOR YEAR</b>	<b>£3,835.00</b>	<b>£1,950.00</b>
<b>NET SURPLUS/(EXCESS) FOR YEAR</b>	<b>-£1,356.87</b>	<b>£977.00</b>

<b>ALMONER'S FUND ACCOUNT</b>	<b>2025</b>	<b>2024</b>
<b>INCOME</b>		
Alms / Broken Column Collected	£411.08	£369.30
<b>TOTAL INCOME FOR YEAR</b>	<b>£411.08</b>	<b>£369.30</b>
<b>LESS EXPENDITURE</b>		
Widows Gifts	£500.00	£100.00
Benevolent Donation	£0.00	£100.00
Cards, Stationery, Postage & Flowers.	£200.00	£0.00
<b>TOTAL EXPENDITURE FOR YEAR</b>	<b>£700.00</b>	<b>£100.00</b>
<b>NET SURPLUS/(EXCESS) FOR YEAR</b>	<b>-£288.92</b>	<b>-£100.00</b>

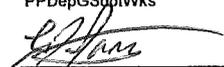
**THE PORTSMOUTH LODGE OF FREEMASONS No.487  
BALANCE SHEET AS AT 31st DECEMBER 2025**

	<u>2025</u>	<u>2024</u>
<b>GENERAL FUND</b>		
Balance B/fwd at 1st Jan	£9,092.74	£9,152.45
Add Surplus / (Deficit) for Year	(260.97)	(59.71)
<b>General Fund Balance at Year End</b>	<b>£8,831.77</b>	<b>£9,092.74</b>
<b>LODGE DINING ACCOUNT</b>		
Balance B/fwd at 1st Jan	£61.63	£51.65
Add Surplus / (Deficit) for Year	£3.33	9.98
<b>Lodge Dining Fund Balance at Year End</b>	<b>£64.96</b>	<b>£61.63</b>
<b>LODGE FURNITURE &amp; REGALIA ACCOUNT</b>		
Balance B/fwd at 1st Jan	£40.00	£40.00
Surplus / (Deficit) for Year	£0.00	0.00
<b>Lodge Furniture &amp; Regalia Account Balance at Year End</b>	<b>£40.00</b>	<b>£40.00</b>
<b>CHARITY FUND</b>		
Balance B/fwd at 1st Jan	£3,107.00	£2,130.00
Add Surplus / (Deficit) for Year	(1,356.87)	977.00
<b>Charity Fund Balance at Year End</b>	<b>£1,750.13</b>	<b>£3,107.00</b>
<b>ALMONER'S FUND</b>		
Balance B/fwd at 1st Jan	£1,066.30	£797.00
Add Surplus / (Deficit) for Year	(289.92)	269.30
<b>Almoners Fund at Year End</b>	<b>£777.38</b>	<b>£1,066.30</b>
<b>TOTAL NET ASSETS OF THE PORTSMOUTH LODGE</b>	<b>£11,464.24</b>	<b>£13,367.67</b>
<b>Represented by:</b>		
<b>1) Cash in Bank:</b>		
Charity Bank Account (Lloyds)	N/A	£3,107.00
Dining Bank Account (Lloyds)	N/A	£61.63
Almoners Bank Account (Lloyds)	N/A	£1,066.30
General Account - Current Account (NatWest)	N/A	£4,592.51
General Account - Building Society Account	N/A	£7,585.27
	<b>£0.00</b>	<b>£16,412.71</b>
The Portsmouth Lodge No. 487 - Current A/C (Lloyds)	£2,828.31	N/A
The Portsmouth Lodge No. 487 - Savings A/C (Lloyds)	£11,544.00	N/A
	<b>£14,372.31</b>	<b>0.00</b>
<b>2) Less Current Liabilities</b>		
United Grand Lodge Dues	(1,632.00)	(1,794.50)
PGL Dues	(438.60)	(488.40)
Donations to Grand Charity	(544.00)	(629.00)
Cheques not cleared	0.00	0.00
Year Books	(12.00)	(12.00)
Subscription in Advance	(390.00)	(175.00)
	<b>(3,016.60)</b>	<b>(3,098.90)</b>
<b>3) Add Current Debtors</b>		
Subscriptions in Arrears due at 31/12/25	£108.53	£53.86
Transfer from Dining a/c into General a/c - Not made by year end	£0.00	0.00
	<b>£108.53</b>	<b>53.86</b>
	<b>£11,464.24</b>	<b>13,367.67</b>
	0.00	0.00

We have examined the Income & Expenditure Accounts and the Balance Sheet with the Books and Vouchers and certify them to be correct. In accordance with Rule 153 Book of Constitutions, we have verified the balances held by the Lodge, and find them correct.

**Examiners:-**

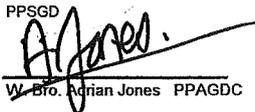
  
W. Bro. Christopher Ford  
PPDepGSuptWks

  
Bro. Gareth Manson 01/02/2026

**W.Master**

**Treasurer**

  
W. Bro Howard Bownes  
PPSGD

  
W. Bro. Adrian Jones PPAGDC