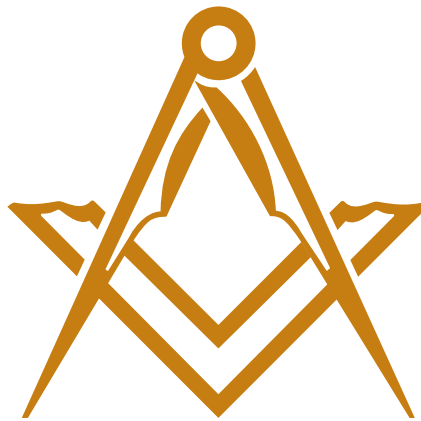


# **ANNUAL REPORT**

**OF THE GRAND LODGE OF NEW ZEALAND FREEMASONS**



**FREEMASONS**  
New Zealand

**The one hundred and nineteenth Annual Report and  
supporting Financial Statements  
2009**

Grand Lodge of New Zealand  
PO Box 6439  
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WELLINGTON 6141  
New Zealand

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# MISSION STATEMENT

*To be a modern organisation  
retaining our traditions of Fellowship  
with like minded men,  
Integrity and Charitable work.  
Freemasonry: A Way of Life.*

## ANNUAL REPORT GRAND LODGE OF ANTIENT, FREE AND ACCEPTED MASONS OF NEW ZEALAND

including  
Reports of The Freemasons Charity  
and the Board of General Purposes  
together with

**FINANCIAL STATEMENTS as at 30/6/2009**



## **Members of Boards**

### **GRAND MASTER**

MWBro S C Barker

### **BOARD OF GENERAL PURPOSES**

#### **President:**

RWBro N F Patrick

#### **Members:**

RWBro M R Winger

VWBros M F Scott, L A Green

W R Roberts, G J Wrigley

WBro W P McLauchlan

### **FREEMASONS CHARITY**

#### **Superintendent:**

RWBro M R Winger

## **Trustees of Grand Lodge**

MWBros R J Duncan

J M Pope, D W Mace

RWBros R J Hogg, J W Litton

### **GRAND SECRETARY:**

VWBro L G Milton

Grand Lodge of New Zealand

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# The Freemasons Charity SUPERINTENDENT'S REPORT



## Greetings

What an exciting year it has been!

At Communication in Christchurch in November 2008 the brethren voted strongly in favour of the recommendations of the Mace Report on the restructure of Grand Lodge.

As a result, at the end of December we bade farewell to the Board of Benevolence. It was an emotional final meeting at Grand Lodge as we offered thanks for a job well done to the Board members, RWBro Derek James, VWBro Jack Price, VWBro John Livingstone, WBro Ron Mail and VWBro John Dennison.

I offer my personal thanks as President for the hard work and dedication displayed by the Board members. It has been particularly gratifying to witness their continued commitment in the past six months. On being asked for assistance they have not hesitated in stepping up. I have noticed that those involved in Benevolence (whether as Almoners, Benevolence Officers or individuals) are committed brethren who thrive on dispensing goodwill and assistance to those in need, and who derive great personal satisfaction from the results that their efforts produce. These brethren happily work "at the coal face" and enjoy the benefits of their labours; as the saying goes: "they reap what they sow."

Our three Divisional Grand Almoners accepted their added responsibilities with equanimity and all are committed to ensuring the high standards set by the Board of Benevolence are maintained. Each Division now has a group of brethren assisting the Divisional Grand Almoners in their tasks, and sharing in the satisfaction of ensuring our assistance is getting to those in need.

Thank you all for your support.

## LODGE PROJECTS

The commitment to making our Lodges more visible within their communities has continued this year. By becoming involved in community activities, not only is the profile of Freemasonry raised, but also the positive work undertaken by your Lodge is seen in your community, and no doubt men will be attracted to your Lodge who are impressed with the good work being undertaken. The Freemasons Charity supported many Lodge and District projects, including Camp Quality in Auckland and Bay of Plenty, and Little Elms in Hawkes Bay. In this financial year The Freemasons Charity has contributed nearly \$140,000 in support of these and other local initiatives. Hope-

fully in this coming year we will be able to support your Lodge in its activities.

## NATIONAL DEFIBRILLATOR PROJECT

In 2008 The Freemasons Charity came to you seeking your input particularly on whether we should embark on another National Project. You came back with a resounding positive vote for a project to distribute defibrillator units throughout the community. We are organising to distribute some 30 units from Kaitaia to Bluff and are working closely with our suppliers to ensure proper training procedures are in place, and there is ongoing support and maintenance. We expect the project to be completed by the end of 2009.

## OUR FAMILY IN NEED

In these times of economic recession many have found their lives radically changed. Brethren and others find themselves in need of assistance as (perhaps for the first time) they are made redundant from their jobs, or for many, their income from term investments has been drastically reduced. The Freemasons Charity is very aware that in these changing times we too need to be prepared to change, and to adjust our thinking to the times.

The Freemasons Charity, following the advice of our Divisional Grand Almoners, made grants to individuals in need totalling nearly \$150,000.

## ALMONERS

Our Almoners are the brethren we depend on to be aware of what is happening in their Lodges and Districts, to identify those in need who may find it hard to ask for help. Someone who has not been seen at Lodge for a meeting or two ... someone living on their own ... someone needing a lift to a Lodge meeting ....

We have begun an extensive series of seminars to support our Almoners and assist them in this crucial role. These seminars have been held throughout the country, all well attended, and echoing with good ideas and enthusiasm – our Almoners are ready and willing to perform their duties, and to muster support from all members of the Lodge. We are all Almoners even if we have not been officially appointed to that role. Keep your eyes and ears open for those who might be in need.

This year we began the compilation of a National Almoners' Database so we can communicate directly with the Almoners

on matters affecting them. To date we have established 240 contacts on that list.

During the year, an Almoners Information Pack was developed and distributed to each Lodge Almoner, giving them information, contacts and background – some solid tools to assist them in their duties.

In August 2009, The Freemasons Charity distributed to Lodge Almoners embroidered handkerchiefs to enable our Almoners to get in touch with our Masonic Widows. The Almoners were encouraged to write to the Widows with a card, expressing the thoughts ‘the Lodge was thinking of you’. A random act of kindness for our Widows. The feedback from our Almoners has indicated the project was particularly well received.

## **INCOME**

To undertake our activities, The Freemasons Charity relies on contributions from Lodges and brethren, and the income from our investments.

This year the Fund has outperformed many in the market place and our thanks go to Goldman Sachs JBVere for their excellent stewardship of our resources and the diligence of the Finance Committee in overseeing the process.

I am pleased to report that the return on investments this year was \$1,843,594.

Contributions to The Freemasons Charity from brethren and Lodges totalled \$95,835 which, in accordance with our policy, was capitalised to ensure future growth of the Fund.

Thank you one and all for your continuing support.

## **SCHOLARSHIPS**

This year another “crop” of brilliant young Kiwis came to the Grand Hall of Parliament to receive their Freemasons University Scholarship Certificates from our own Grand Master and then were presented to our Prime Minister Hon. John Key. All those present found it a memorable occasion justly fitting the largest privately funded scholarship programme in New Zealand. We continue to receive a steady stream of thank-you letters and emails from students and parents for the support given to them by Freemasons New Zealand. These inspirational young New Zealanders allow us to look to the future of New Zealand with confidence.

## **THE TEAM**

I know there is a team of quiet achievers out there who work tirelessly to support The Freemasons Charity in its “back to basics” theme. Our Divisional Grand Almoners who selflessly stepped up to accept their increased responsibilities. Each of them has their own team of Benevolence Officers constantly moving around the Lodges in their District. Our Almoners who seem to be flourishing with the new support tools and information they have received this year and will continue to receive in the future. To this group of dedicated brethren, we express our heartfelt thanks for their work.

To the Grand Secretary and his staff, we thank you all for your efforts this year. With the changes in administrative structure, and with new initiatives being introduced to our benevolence activities, times have sometimes been challenging but you have all performed above the call of duty and in a highly professional manner.

Sheila Hicking, our Charity Administrator, has forged strong working relationships throughout New Zealand with all those she has come into contact with. Sheila’s knowledge of benevolence, and her focus on getting our assistance out to those in need, has been a tower of strength to our Divisional Grand Almoners and everyone within the benevolence field. To Sheila, from all the brethren associated with almoning and benevolence, our sincere thanks for a sterling performance as our Charity Administrator.

## **THE FUTURE**

We do indeed live in changing times! The economic environment around us is constantly on the move. As we age, our social circumstances evolve and challenge us to adapt to meet those changes. The factors facing Freemasonry are ever-changing, requiring us to each be alert to see what can be done to preserve and enhance the Craft.

One special quality of Freemasonry is the benevolence and charity we display to those in need. That is one distinguishing characteristic of our organisation which we must never let fade. It demonstrates our belief that we are a fraternity that values people – that has a tradition of caring – that is tolerant of diverse views and which encourages learning and advancement.

The Freemasons Charity is a power for good in our community, and by working with Lodges and brethren, we can raise the very positive profile of Freemasonry.

Let us take pride in our achievements to date, while accepting the responsibility to continue the work into tomorrow.

M R Winger  
Superintendent  
The Freemasons Charity

**SOME EXAMPLES OF MASONIC PROJECTS AND EQUIPMENT SUPPLIED:**

Air conditioner

Boat for Sea Scouts

Computer hardware for a primary school

Computer joystick and adjustable table for a disabled person

Digital thermometer

Dressing trolley and cataloguing system

Electric wheelchair

Electronic blood pressure machines for Christchurch Hospital

Electric beds

Furnishings Ranui House

Kidney Kids blood pressure monitors

Lifting chair

Lifting equipment

Mobility scooters

People Mover for a retirement village

Photocopier

Reciprocating saws for a local Fire Brigade

Recliners for hospital

Safety signs for retirement home

Sofa beds for Hospice

Southern Star Dogs - companion dog for autistic child

Stretcher for ambulance service

Support of Canteen as a District Project

Tracker pendants for dementia patients

## SCHOLARSHIP RECIPIENTS 2009

### FREEMASONS' POSTGRADUATE SCHOLARSHIPS

#### **Auckland**

James McKelvie

#### **Waikato**

Charis Brown

#### **Massey**

Kawtar Tani

#### **Victoria**

Monica Evans

Nicholas Monohan

#### **Canterbury**

Alison Stedman

#### **Lincoln**

Fiona Shanhun

### FREEMASONS' SCHOLARSHIPS

#### **Auckland**

Jessica Harding

Chantelle Saville

Daniel Scott

Megan Schlotjes

Thomas Wakefield

Sarah Wyse

#### **Auckland University of Technology**

Alexey Botkov

#### **Waikato**

Catherine Bryan

Hannah Cleland

Athene Jensen

Wei Sheng Phee

#### **Massey**

Sheryn Becker

Daniel Cruden

Valeria Kern

Fiona McKenzie

#### **Victoria**

Johanna Cheer

Alexander Mitcalfe Wilson

Thomas Stapp

Xiao-Wen Yu

#### **Canterbury**

Douglas Latham

Ryan Manton

Gemma New

Jemma Simon-Stewart

#### **Lincoln**

Daniel Larsen

#### **Otago**

Alistair Escott

Naomi Johnstone

Honor Lanham

Allanah Paul

Scott Sisam

Naomi White

# **The Potter Masonic Trust**

## **Annual Report for year ended 30 June 2009**

The past year has again seen the retirement of a long serving Grand Lodge trustee and therefore also as a trustee of the Trust. MWBro J de V McManemin, PGM, had been the “Auckland” trustee since 1991 and during this period the Trust has had the benefit of his very wide knowledge of Masonic, charitable and local affairs. This has been particularly valuable to the Trust and its area of operations which are confined to the “top half” of the North Island. The Craft is indebted for his contribution to its charitable works.

MWBro D W Mace, PGM, was appointed by the Board of General Purposes as a temporary replacement trustee and this appointment will require formal confirmation at the next Communication.

In the last Annual Report I heralded decisions to make substantial grants towards a sensory playground for handicapped children at the Wilson School in Takapuna and for the development of a children’s playground at Kennedy Park in Castor Bay, North Shore, Auckland. The trustees are pleased to report that both these worthy projects are nearing completion and have been funded. At the time of writing both are likely to be officially opened in October and have generated much favourable comment.

The North Shore City Council has also agreed to re-plaque its central city park in Takapuna, now known as Potter Park, to give wider recognition to the charitable works of Bro Frederick Potter – the founder of this Trust.

During the year the Trust also supported other Masonic charities by contributing \$20,000 towards the Northland District One project of providing “Lexia” software into schools throughout the north. It also granted \$2,000 to the Kaitaia Group of Riding for the Disabled.

The Trust itself was also the recipient of a bequest of \$2,500 from the estate of S P Boose.

Lastly, the Trust has committed to making a further substantial grant in the coming year towards the development of Stage II of the Potter Masonic Children’s garden at the botanical gardens, Manurewa, Auckland, which will be reported on in greater detail in the next Report.

As at 30 June 2009 the Trust’s accumulated cash reserves stood at \$2,325,901. There has been no change to the Trust’s property assets.

For the Trustees

J M Pope  
**Chairman of Trustees**  
**Potter Trust**

# Board of General Purposes

## PRESIDENT'S REPORT

Brethren,

As with previous years, the wheels of Freemasonry never stop turning and I am proud to say that we have achieved a great deal in the past twelve months.

### **Communication**

The Communication 2008 in Christchurch was an excellent tribute to Freemasonry that had an edge of intrigue with the remit to restructure Grand Lodge, and in particular, the Boards of General Purposes and Benevolence. The end result is that the Board of Benevolence activities have been incorporated into the activities of the restructured Board of General Purposes. At the time of writing, this restructure has provided the results envisaged and with the fullness of time, the restructure will provide the leadership and management that the Craft requires.

### **Management Developments**

To ensure that the leaders and managers of the Craft have had the time and effort put into them to ensure that they can conduct their duties as expected, the Board has developed a weekend retreat programme for all incoming District Grand Masters. The primary focus of this training is the all important aspects of Pastoral Care, Health of the District in both accommodation and membership, and the overall management of their portfolio. This programme has met with wide acclaim and I trust it is assisting the District Grand Masters in their very important position within Freemasonry.

With the introduction of Divisional Appointees and also the appointments of new Divisional Grand Masters, the Board approved a formal interviewing programme for all applicants.

### **Lodge Management and Support**

This aspect of Freemasonry is worthy of the total support and involvement of the brethren throughout New Zealand. Lodges and members need to become involved with the nurturing, mentoring and development of the membership. Over the years previous Boards have developed programmes, commissioned surveys and produced reports and books for the Craft to embrace, however the solution is not to have all of these resources sitting in boxes, but to use them productively, the answer to improving membership statistics is now vested with the Craft in general by using the tools provided.

### **Accommodation**

The Building Fund has been well utilised over the past twelve months with a number of Lodges getting the financial assistance that is needed to bring their buildings up to an acceptable and in some cases to a safe standard. The Board is very clear about how it will fund any developments; essentially the Divisional Property Officers and the Grand Superintendent of Works are responsible for developing project papers for the Board's Finance Committee to make recommendations for funding.

### **The Board**

I am most grateful for the work produced by all members of the previous Board of General Purposes and the Board of Benevolence. The work has been without equal, and also to the new

Board, I suggest that the work ethic will be of the same high calibre.

### **Grand Lodge Office**

I am totally grateful for the efforts of the Grand Secretary and his team in Wellington. Not only do the Board benefit from the wisdom of this team but also the Craft in general. It is gratifying to know that when I need advice and/or direction, it is forthcoming without question and to that end the Craft can be assured that your best interests are being served.

### **Public Relations and Publicity:**

The Publicity Committee reluctantly accepted the resignation of Noel Ryan from the committee. Noel has contributed immensely to Freemasons New Zealand and in particular the Publicity Committee. His expertise and talent in his specialist area of Advertising and Marketing has been vastly important in the area of Publicity.

### **New Zealand Freemason**

Michael Leon as Communications Officer has made a huge contribution to the excellent standard of the *New Zealand Freemason* magazine.

### **Review**

Recently the Publicity Committee undertook a review of its strategy. It established some key objectives and developed a strategic direction to achieve them. Inherent in this strategy is the recognition of some core values:

- Belief in a Supreme Being.
- Open to men of good character of all races, creeds and beliefs.
- Practice of charity and philanthropy.
- Providing fellowship by offering purpose and pleasure to members.
- High integrity of members and the organisation through the application of codes of ethics, morals and conduct.
- Facilitate the development of individual members.
- Unique historical tradition and ceremonial process.

The Strategic Plan requires further work especially in the area of where publicity fits in under the new management structure of Grand Lodge.

### **Publicity at Communication**

Communication provided a good opportunity for publicity both "publicly" but even more so "within the membership". Noel Ryan and Rob Crabtree are to be congratulated for the success of Communication as a publicity opportunity.

### **Divisional Conferences**

Divisional Conferences and District meetings are seen as a great opportunity for internal publicity. The Publicity Committee is hoping to work closely with Divisional and District Grand Masters to make the most of these opportunities.

### **The Royal Society of New Zealand (RSNZ)**

The secondary schools video competitions for the "Freemasons

Big Science Adventures” are continuing and are operated by the staff of the RSNZ. Freemasons New Zealand is getting an increasing amount of favourable publicity from this sponsorship. “Freemasons” now appears in the title.

#### **The Arts Foundation of New Zealand (AFNZ)**

The relationship with the Arts Foundation is under review as resources available in the area of sponsorships decline. We don't have the resources to be a major sponsor and we need to consider the most valuable strategy if we are to remain involved.

#### **Freemasons University Scholarships**

These are now regarded as amongst the best of the Scholarships available at the universities. The scholastic standard of the applicants continues to improve. Because it is directed so precisely at a select group, the Publicity Committee believes it continues to provide good value for our sponsorship dollar.

This year the Scholarships were presented by the Prime Minister at the Grand Hall at Parliament. The presentation functions continue to receive a lot of very positive feedback. It is important the Scholarship recipients receive recognition in their own regions and to that end Lodges are encouraged to establish appropriate local events.

#### **Scholarships Presentation 2010**

The Publicity Committee is in the process of evaluating possible formats for the presentation of the 2010 Scholarships and hopes to make a recommendation on this before too long. The success of this year's ceremony suggests a central presentation ceremony of stature for all scholars provides the best option for publicity.

The Publicity Committee is of the opinion that one presentation ceremony is preferable with every opportunity provided for individual Lodges and Districts to acknowledge the Scholars from their communities. With this in mind small gifts have been organised to present to the Scholars at a local function. The nature of the ceremony would be left up to Districts and Lodges and would provide greater opportunity to hear from the Scholars themselves.

#### **Masonic Trusts**

One of our most valuable and visible assets in the communities throughout New Zealand are the various Masonic Trusts, especially those that have large villages or homes associated with them. Not only are they extremely visible but they are in constant contact with huge communities; quite literally hundreds of thousands of people are in contact with them. They are “independent” in the same way (but even more so) that every Lodge is independent, but they are undoubtedly part of “Freemasons New Zealand” and proud to be so. They are a huge publicity resource. A significant start has been made to include them within the publicity umbrella of “Freemasons”, but that is being reviewed as it will not succeed unless it is to the mutual benefit of all.

#### **Banners**

The new pull-up banners have been designed and produced. They have already been in use and are proving to be modern, attractive and very useful as a promotional tool. They are now on public display in the foyer of Freemason House in Wellington.

#### **Our Website: [www.freemasons.co.nz](http://www.freemasons.co.nz)**

It is very obvious that this part of our promotional activity is becoming more and more important. The Publicity Committee is very appreciative of Michael Leon's considerable expertise in this area and the improvements he is bringing to our website and with the addition of individual Lodge websites.

#### **Freemasons Deposit Scheme**

All of the Publicity Committee's expenditure, as well as many other “development” expenses for Freemasonry, are financed from the brokerage received from this scheme. We urge all Freemasons to support the Freemasons Deposit Scheme to the fullest possible extent. No charge for any of the publicity expenditure is made against capitation fees.

#### **Thanks to the Grand Secretary and his staff**

Throughout the year the Committee has relied to a great extent on the help and cooperation of the Grand Secretary, Michael Leon and other Grand Lodge staff. They have always been efficient and very helpful. We extend to them our sincere thanks.

#### **Building Fund**

As at 30 June 2009 Building Fund Loans to Lodges totalled \$3,716,318 plus Loans approved but not yet uplifted \$100,200. Of the amount not completely uplifted, some of the Lodge maintenance and building projects are underway and those funds are being drawn down progressively.

The Board of General Purposes has recently approved funds to assist Lodges where cost overruns on projects have occurred. These situations can – and must – be avoided in the future. I have been increasingly concerned that in some cases, costs of maintenance work have been incurred without the knowledge of District or Divisional Property Officers and invoices have been sent for payment directly to the Grand Secretary. Some of our brethren have the attitude that Grand Lodge will pay anyway to avoid any embarrassment. This attitude is not Masonic and will not be tolerated in the future.

A meeting of the Divisional Property Officers took place in mid-September to once again discuss correct procedures for assisting Lodges with applications for loans, to encourage the use of manuals for the forward planning of maintenance to our precious buildings. All Property Officers are skilled Masonic brethren appointed by District and Divisional Grand Masters to assist with any building problem. Please take advantage of them.

A point to note – applications for financial assistance from the Building Fund are assessed on a case-by-case basis by the Building Fund Committee. Without exception, funds approved will be by way of secured loans, from zero to 6.5% interest – they are not grants.

The balance of the Fund as at 30 June 2009 stood at \$6,713,111.00 including the Southern Division Building Fund.

#### **Lodges of Research**

The Board has appropriated \$4,000 from the Special Reserve Account to fund specific educational work undertaken by the ten Research Lodges throughout New Zealand. The Board is appreciative of the Masonic education and articles provided to the Craft by these Lodges.

## Library

The Grand Lodge Library is now fully operational and available to all Freemasons to borrow books either by mail or with a personal visit. Members are most welcome to visit the Library when it is open on a Friday from 10.00 am to 2.00 pm.

The Librarian is to send out a Library newsletter every couple of months listing new books received. Members wishing to receive this newsletter can sign up for it on the Grand Lodge website.

The Librarian is dealing with a large number of genealogy requests and these take up a great deal of his time. In this regard it is noticed that many Lodges are producing local histories and other material but not sending a copy to the Library. It would be useful and appreciated if a copy of all material of a historical or similar nature produced by Lodges could be deposited with the Library.

The Library has a number of projects it would like to undertake which will require dedicated manpower and we are actively seeking assistance from members who could spare a couple of hours or more weekly to assist.

## Library, Museum and Archives

The Library is now fully operational; all Lodge members can also now order books online through the website. Archive shelving has been installed and work started on shelving boxes of Lodge archives that have been deposited, plus other historic material. Registers and books of Lodge returns are used frequently for genealogy and other queries about individuals. Progress with the Museum has been slower than had been hoped, but it is evident that there is room for more artifacts and Masonic items – if Lodges have material that is no longer needed think about sending it to the Grand Lodge Museum.

## Freemasons Deposit Scheme

At the close of the June 2009 quarter, total funds on deposit amounted to \$228 million. Over the past twelve months, the number of active account holders has reduced to 6,852. However, the ongoing level of support is greatly appreciated.

The Scheme continues to see a larger than usual number of accounts having to be closed due to the death of their holders. Regrettably, there have not been a matching number of new accounts being opened by those who have recently joined the Craft. Every encouragement should therefore be given to newer Brethren and their families to join the Scheme.

Interest rates slowly fell for most of the financial year giving an average payment of 5.69% to depositors for 2008/09.

Brethren and other family members are encouraged to join the Scheme. In summary, the Grand Lodge Deposit Scheme offers:

- A competitive “call rate” interest return.
- Quarterly compounding interest, which makes the annual interest attractive even in comparison to term deposits.
- Easy day-to-day access to funds.
- No penalty for withdrawing funds invested as compared with having to break term deposits when the need arises.
- The account does not incur any transaction charges.

Most importantly, supporting the Scheme also supports Craft Development and Benevolence.

A 0.4% commission on interest is paid to Grand Lodge for its role in administering the Scheme. This commission assists us to run Freemasonry and without it many of our development initiatives and publicity events could not occur. It also enhances our Benevolence Funds.

This 0.4% should be added to the percent interest being paid by the Deposit Scheme before making comparisons with the interest returns of other deposit accounts.

## Condition of the Craft

There were two new Lodges constituted during the year from 1 July 2008 to 30 June 2009. The following Lodges surrendered their Charters during the year.

Date	Lodge/No.	District
14.10.2008	Lodge Te Henui No. 281	Taranaki
11.12.2008	St Andrews Lodge No. 8	Auckland Central
16.12.2008	The Britannia Lodge No. 62	Hutt Wairarapa
10.03.2009	L. Epsom-Arohanui No. 264	Auckland Central
03.06.2009	L. St James No. 244	Counties Manukau

The total number of Lodges now stands at 273 with two more Lodges expected to close in the near future.

## Membership Statistics

Covering the period 1 July 2008 to 30 June 2009.

Initiations	274
Joinings	406
Resigned Clear	579
Resigned in Arrears	39
Struck Off	91
Deceased	340
Transferred	59 (428)
Number of Lodges	273
Average Change per Lodge	-1.6

## The total nett membership figure is as follows:

Nett Membership	9,697
Change for year	- 428
% Change	- 4.4%

## Auditor

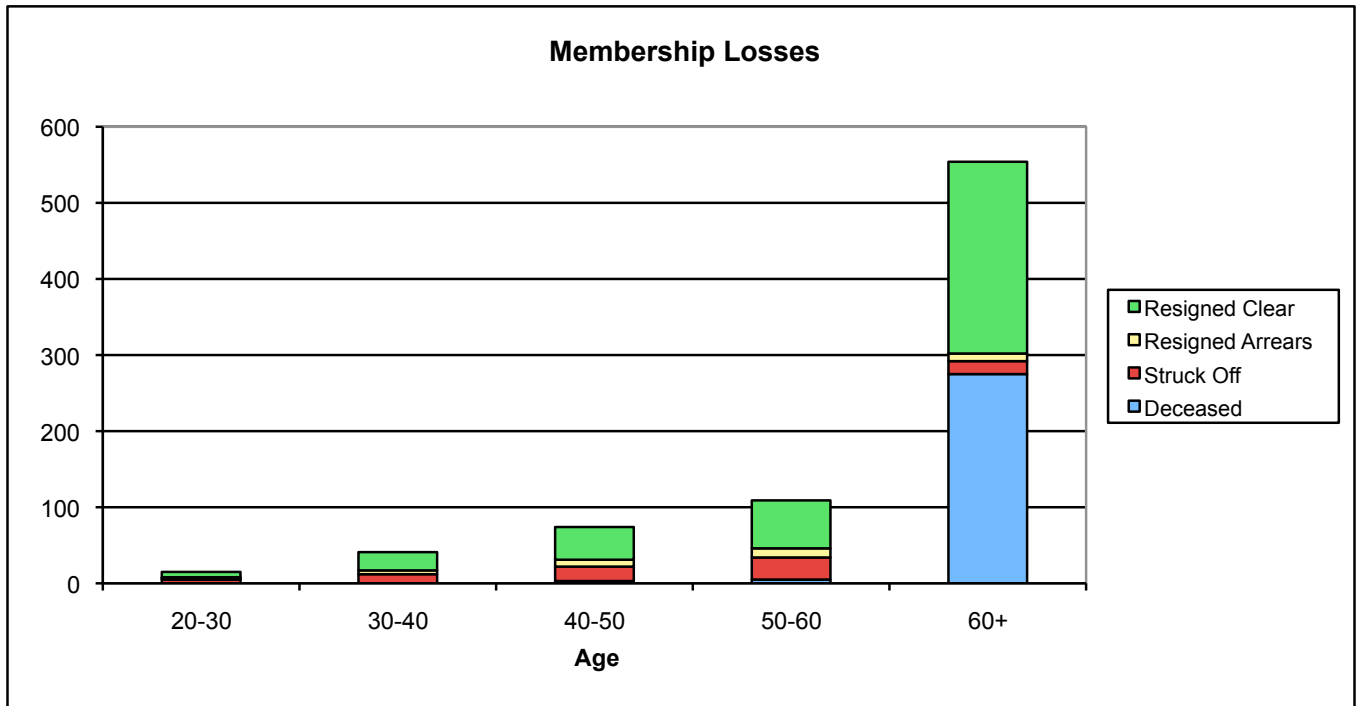
The Board is pleased to appoint Grant Thornton, Chartered Accountants, for the year 2009/2010, at a fee to be agreed between the Auditor and the Board.

## Biennial Communication 2010

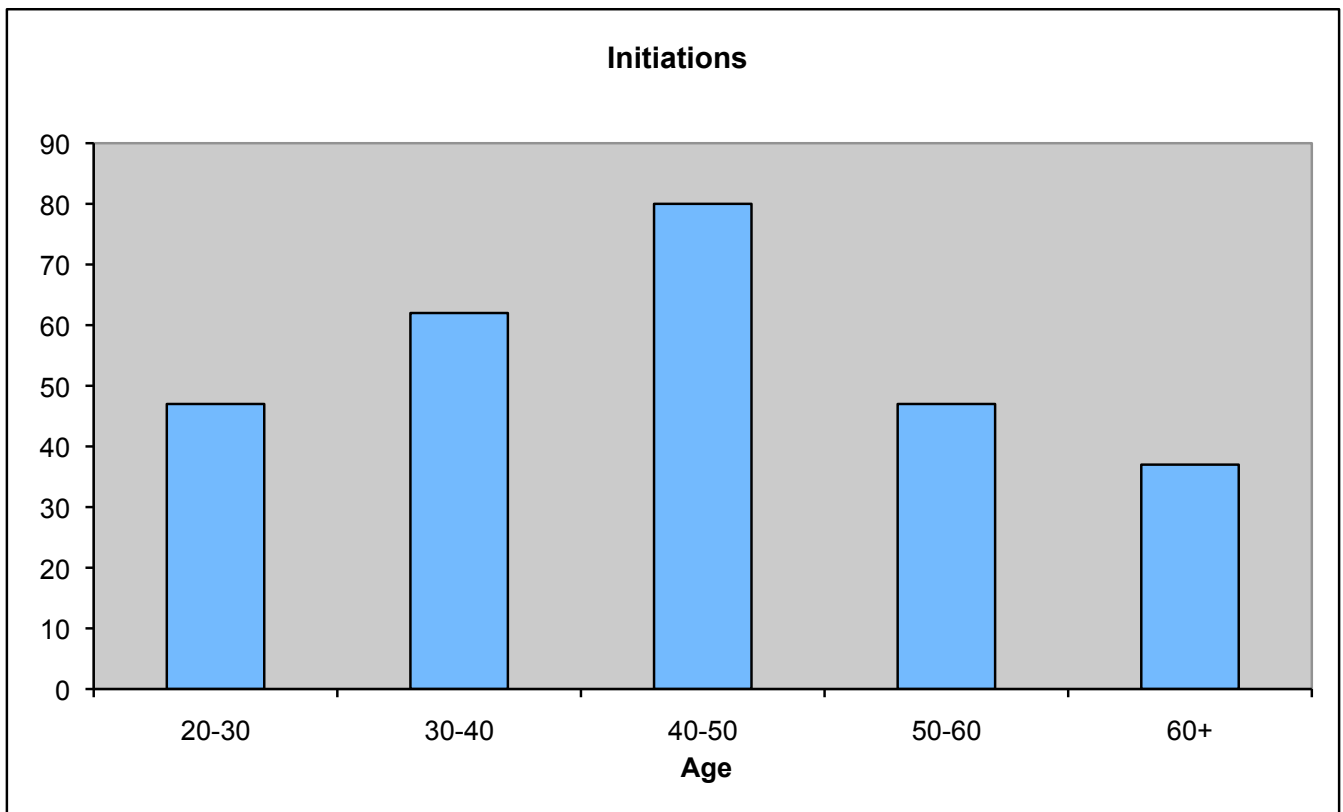
The next Communication is to be held in Auckland from 18-21 November 2010.

N F Patrick  
**President**  
**Board of General Purposes**

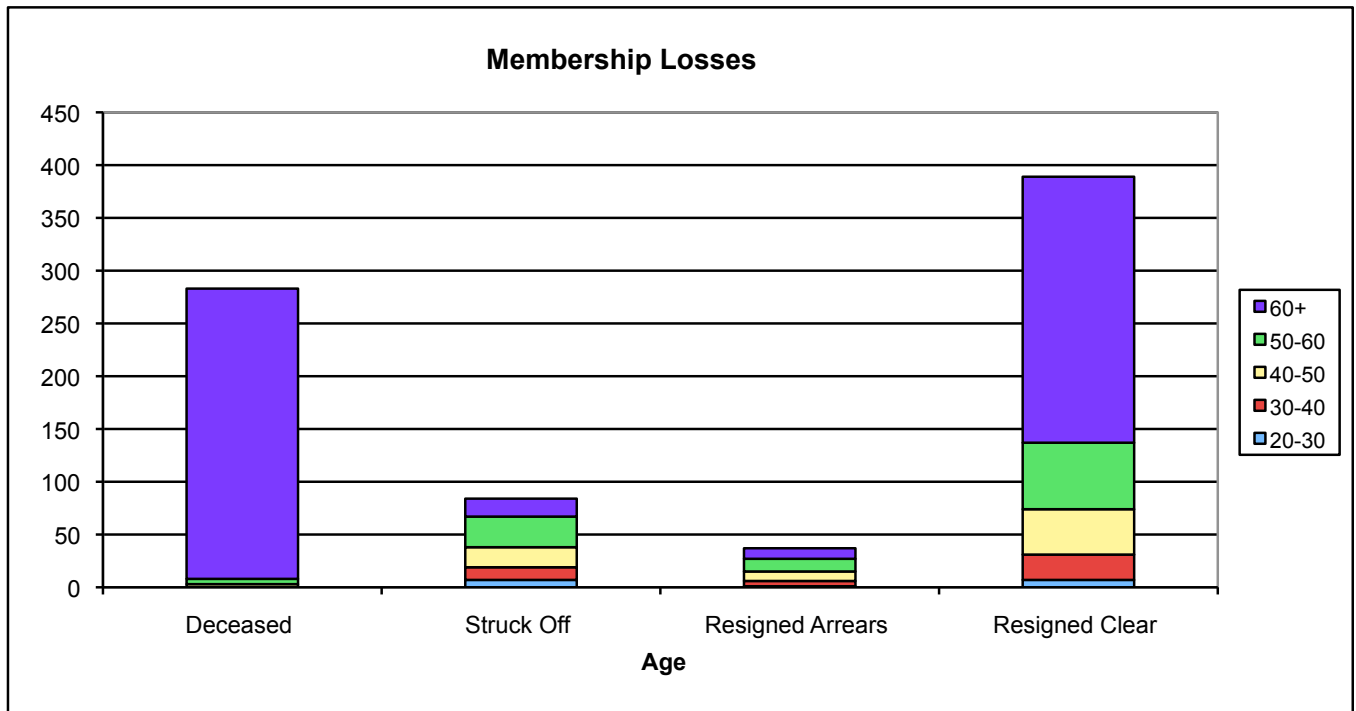
The following graph depicts the number of brethren by age group leaving as members of the Craft over the past five years depicted annually.



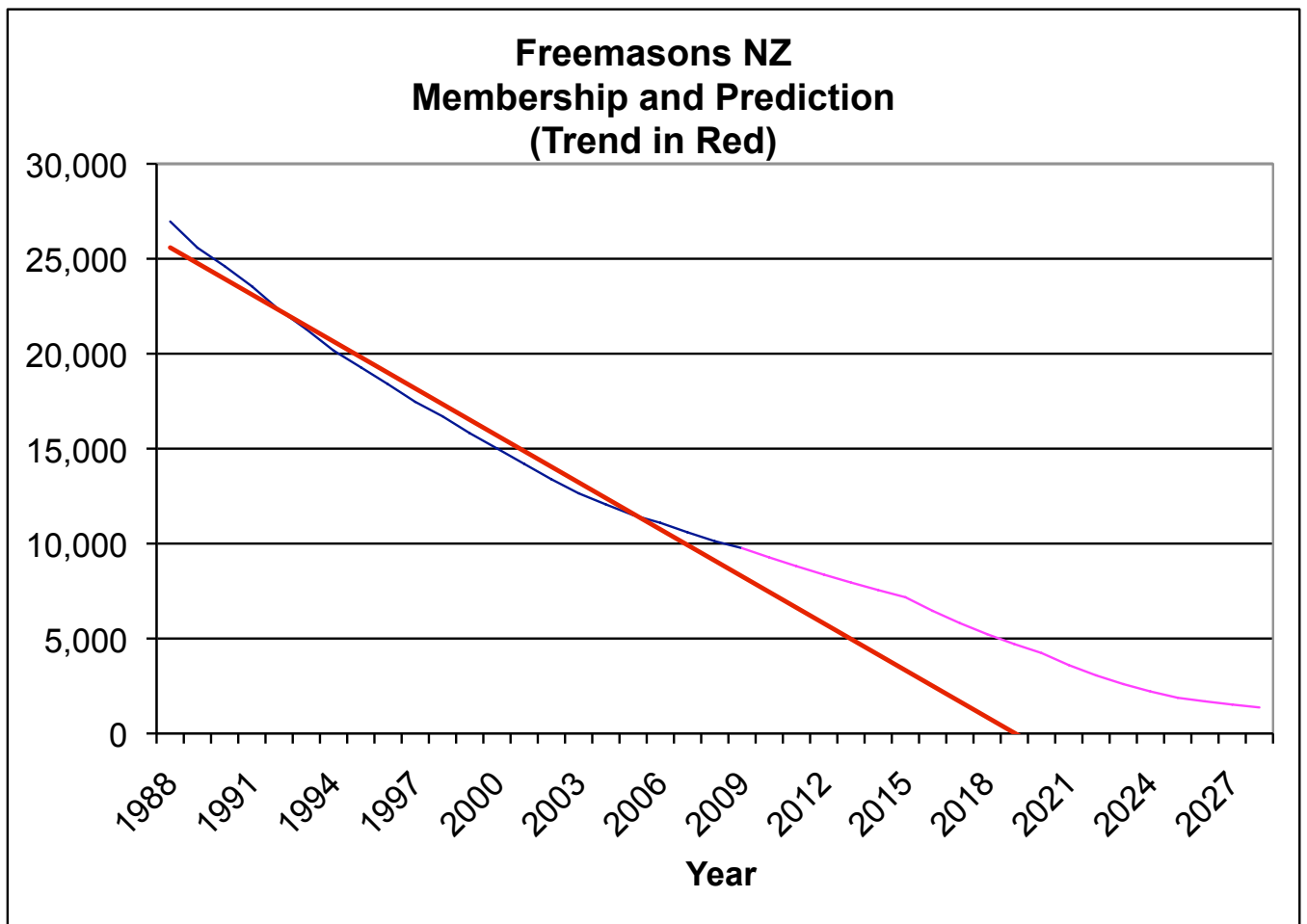
The following graph shows the age profile of the initiates each year.



This next graph shows the nett loss of members by age profile and gives us a view of membership trends by age.



This next graph shows the decline of total membership.



# DIVISIONAL REPORTS

## NORTHERN DIVISION

In presenting the Northern Division Report for the 2009 year, it has been my privilege to have served the Division in the capacity as Divisional Grand Master these past three years.

Once again, I wish to acknowledge and thank all for assistance in maintaining Freemasonry in the Northern Division. It is only through the personal efforts and contributions of Brethren, Ladies and the supportive role of family members that positive progress to date has been achieved. This past year, Districts and individual Lodges alike have endeavoured to meet carefully planned objectives, not only within our own organisation, but also to improve the level of community awareness and public knowledge concerning the interaction of the attributes of Freemasonry.

### GRAND MASTER'S VISITS

The Grand Master, MWBro Stan Barker, and partner, Philippa, have been received and hosted at a variety of functions within several Districts of the Division to date.

It has been an honour and privilege to have hosted them this past year at events, including the Dedication of a new Lodge Building, Centennial and/or Jubilee celebrations and Service Award presentations. The Brethren and Ladies of the several Districts have certainly enjoyed their respective company and we trust this past year, the mid point of their two year term at the helm of our Organisation, has been a rewarding and memorable one for them both.

### DIVISIONAL CONFERENCE

The 2009 year Divisional Conference was held at the Ellerslie Centre in Auckland on 4th April. The Conference was once again very well attended in numbers by both Brethren and Ladies.

The necessity of "future proofing" our Organisation to maintain a sound structure and foundation was the theme and emphasis of the Conference.

Following the customary business agenda and general business session, addresses were given covering The Freemasons Charity, the Health Project and national training initiatives.

The post business session was built around groups of panel speakers covering three separate topics as to how to maintain a viable interactive Lodge with a positive and supportive membership base.

Over recent years initiatives have been put in place to encourage Lodges to carry out in-house reviews in planning for the future needs of Brethren. It has often been reiterated that Freemasonry must pay attention to all matters that are an inducement to the maintenance of membership and preservation of standards within our Organisation. This year, the question of member and Lodge harmony was addressed by the Conference key-note speaker, RWBro Greg Goding, P Asst GM of the United Grand Lodge of Queensland. This most illuminating

address captivated the attention of Brethren and highlighted a number of issues that Freemasons organisations face on a global basis. RWBro Goding emphasised that unless there is perfect harmony, without member rancor or division, along with efficiency of operations, a Lodge will not prosper and achieve the desired objective for its members.

The key points attributable to developing "Harmony within a Lodge" were summarised by RWBro Greg Goding as:

- The need to instil perfect harmony within the Lodge and for Brethren to have total respect for each other. Unless there is harmony, nothing will be achieved.
- The "business side of meetings" needs to be efficient and run in a businesslike manner.
- An excellent standard of ceremonial work should be the goal of Brethren, well rehearsed, and delivered with meaning and passion.
- Aspects of refectory proceedings as well as time for fellowship to be addressed in fulfilling the respective desires of brethren.
- To identify those facets, known as the "Cringe Factors" that are an impediment to the future well-being of the Lodge in creating an environment of "perfect harmony".

The Conference concluded with a social hour and dinner, during which successful Auckland region University Scholarship Awardees were introduced and acknowledged by those in attendance.

The services of RWBro Greg were also put to effective use at a District Grand Masters' and Development Advisory Officers' seminar held on the Sunday morning after Conference. This meeting further elaborated on those many inhibiting factors that effectually impede the development of Freemasonry.

### CHARTERS

This past year has been one whereby several Lodges, having first reviewed their status and strength of membership along with future prospects, then resolved to relinquish their Charter.

All deliberated at length over their future and proposals for several "Schemes of Distribution", the maintenance of membership with the transfer of Brethren to adjoining Lodges and arrangements for the ongoing support of Lodge Widows were approved. Due to changed social demographics in recent years within our communities, and in common with the fate of other similar service organisations, it has been sad to witness the demise of Lodges that have served Freemasonry with merit for many years.

As stated in last year's report, such steps are undesirable, but the reality is that if Lodges do not possess individual membership strength and a willingness of Brethren to succeed, the question must be asked as to what then is the Lodge's purpose?

Lodges that have relinquished their Charter since July 2008 include:

- St Andrews Lodge No. 8

- Epsom-Arohanui Lodge No. 264
- Lodge St James No. 244

Lodge Copernicus No. 505 was "Constituted" early November 2008 by MWBro Barry McLaggan. This Waikato dining Lodge meets in Cambridge. It is a niche Lodge founded to support the "Sciences", thus fulfilling the different needs of members of the Craft.

It is disappointing to report that a new replacement Lodge proposed for the Taupo region has not eventuated and that former Lodge Brethren domiciled in the area were not forthcoming in their support of a new Petition to collectively serve Freemasonry in the southern Geysersland District. The existing Lodge will, in the meantime, continue in *status quo ante*.

### **LODGE DEVELOPMENT**

The work being undertaken by the various National Planning Committees remains the cornerstone to Craft development. Lodges, in order to be effective, must focus on planning.

The National Committees continued to work under the guidance of RWBro Peter Aspden, and member representatives from the Northern Division are again thanked for their efforts this past year.

### **LODGE BUILDING AMENITIES**

After the significant building redevelopment progress that took place in the preceding 2007/08 year, this past year has been one of general maintenance. The Whakatane complex was officially opened by the Grand Master in February. Since that date, the upper level of the commercial development has been completed. However, given the previous delays in completion of the building and the changed economic environment, finding a suitable tenant for the commercial space is now proving difficult.

### **FREEMASONS CHARITY**

Charitable works have again been at the forefront of members' efforts this past year and has been a tremendous reflection of the dedication of many Brethren.

Regional supports for charitable organisations such as Hospice Charities, Camp Quality, Health and Educational programmes have been well received within our communities. A major fund raising project in support of Hospice South Auckland is underway with a new home development to be put up for sale by auction with an objective to raise one million dollars for this worthy community charity. There has been much admiration of the Northland District education initiative and involvement with assisting children with learning difficulties. This project has also received support from the Freemasons Roskill Foundation with the learning concept being extended throughout the whole of the Northland region.

### **DIVISIONAL GRAND MASTERS' ACKNOWLEDGEMENTS**

I extend sincere thanks to all for their contribution and support this past year, particularly in community activities and involvement in charitable projects. The support for events involving Freemasons has been exceptional.

I also wish to acknowledge the work of RWBro Eddie Eeles and WBro Ron Stout as Chairmen of the respective Schol-

arship Committees associated with Auckland and Waikato Institutions. They and their Committees have done a tremendous job in the selection of Scholarship Awardees. The 2009 year presentation ceremony, hosted by Prime Minister John Key at Parliament House in Wellington, was a resounding success.

Within the Division, late 2008 saw the introduction of a new team of active Grand Lodge Officers. To the respective District Grand Masters, Divisional and District Advisory Officers along with those active Grand Lodge Officers invested as Officers last year, I convey my personal thanks for your assistance to date. Further, I wish you well for the remainder of your term of Office being responsible to my successor, RWBro Eddie Eeles, Divisional Grand Master-Designate.

RWBro Don Mansfield, who was elected Divisional Representative in 2007, completed his term of Office in June as a Member of the Board of General Purposes following the administrative structural reorganisation of Freemasons New Zealand. RWBro Don has actively involved himself in the affairs of Lodges throughout the Division and has continued to assist me as the Lodges' Divisional Representative since June.

Finally, my gratitude and thanks for the invaluable support and diligent discharge of administrative duties by the respective Divisional Secretaries since 2008; firstly, RWBro Mike Whitlock, until his retirement from the position earlier this year, and secondly, his successor, VWBro Bob Price.

My personal thanks to the Grand Secretary and Staff at Grand Lodge Office this past year for their assistance in all Divisional administrative matters.

Selwyn Cooper  
**Divisional Grand Master**  
**Northern Division**

## **CENTRAL DIVISION**

I have pleasure in again submitting an Annual Report of the Central Division for the year ended 30 June 2009.

### **DIVISIONAL CONFERENCE**

The Central Divisional Conference was held at the Rangitikei Club, Feilding, on Saturday, 4 April 2009, with 122 Brethren registered (slightly less than last year but within the norm). All Lodges were represented, seven by proxy. Thirty ladies enjoyed their programme and suitably lightened their spouse's wallets.

RWBro John Litton, P Dep GM, ably deputised for the President of the Board of General Purposes in providing an update on the Board restructure progress, the success of the travelling Museum and the heartening improvement on investment return for The Freemasons Charity. The defibrillator project – a unit and demonstration was available over lunch – together with the planned parliamentary Scholarship presentation were also covered. Certainly of interest was the avail-

ability from the Grand Secretary of DVD's covering interviews with several 2008 recipients and the establishing of an alumni association.

VWBro Steve Salmon, P Dist GM, Divisional Co-ordinator of Health Awareness, gave a presentation of the Education, Eating and Exercise initiative regarding this project and the support offered by other Health organisations. The 'roll up banners' together with the measuring tape and question card introduced some levity especially when I found that the back of my chair was preventing me getting a reading! The 'healthy' cookbook was circulated with information on how sales of this can be either a District or Lodge fundraiser. The cut-off date of November 2009 was made clear.

Machinery items, advisory and audited financial reports were adopted, the budget approved and the \$9.00 Divisional levy for 2010 set unchanged. VWBro Dave Egley, P Dist GM and Divisional Representative, provided an overview relating to his position's projected short tenure and assured the brethren of the Board's competence.

In 'general', a brother raised the question regarding displaying the "Declaration of Principles of the GLNZ" on the outside of Lodge premises. I could see no good reason for not doing so and authorised such.

The music presentation, organised by WBro Max Parnham, GO, who was unable to be present due to the illness of his wife, was delivered by RWBro Peter Willis, PGW, with a brief interlude on the keyboard by VWBro Ian Lawson, PG Lec. In my view this small, portable keyboard with folding stand at a cost of \$1,600 would make replacement of many aging organs very acceptable.

Three 'rotating' workshops covering Benevolence (Almoners packs demonstrated), Property, Lodge Planning and Development together with Freemasons website and Grand Secretary's requirements was appreciated by all with feedback to the reassembled conference.

Two University Scholarship recipients were able to be present and were introduced by WBro Neville Grace, Chairman of the local Scholarship committee, and congratulated by RWBro Litton. A PowerPoint presentation on methane production from ruminants by Kirsty Hammond, a postgraduate recipient of 2008, was well received by the brethren and demonstrated a return on investment.

A social hour followed by a meal concluded a successful event.

### **LODGE CLOSURES**

Two Lodges within the Division have surrendered their charter – The Britannia Lodge No. 62 from Petone and Lodge Te Henui No 281 from New Plymouth.

### **DISTRICT GRAND MASTERS**

I continue to be well supported by the dedicated team of District Grand Masters. Their commitment to the task and increased 'pastoral care' is evidenced by their willingness, individually, at Lodge level and collectively at our meetings following the Board of General Purposes meetings, to discuss and assist their peers in issues raised.

### **TRAVELLING MUSEUM**

Exhibition Square and Compasses: Freemasonry in New Zealand, a well presented collection of memorabilia, furniture, jewels and regalia, providing a study of the history of the Craft in the country, was viewed by approximately 5,000 in the three months it was hosted in Palmerston North.

### **UNIVERSITY SCHOLARSHIPS**

The Hon. John Key, Prime Minister, presented scholarships to 31 successful students in the Grand Hall of Parliament on 11 May 2009. Acknowledgement is made of the work contributed by the various selection committees in arriving at this result.

### **VALEDICTORY**

On behalf of the Division I should like to thank both Bro David Campbell and VWBro David Egley who both served as Divisional Representatives on the Board of General Purposes - Bro Campbell completing two terms and VWBro Egley a shortened tenure with the Board's restructure this year.

### **DIVISIONAL ADVISORY**

While their description is in the title, acceptance of these teams is becoming more apparent. If ever there was an accurate description of their efforts, 'beavering' would be one. Their work for the betterment of the Lodges is much appreciated.

### **BENEVOLENCE**

Our Freemasons Charity continues to assist several Lodge and District projects across the Division but we must not overlook the dedication shown by our Almoners and others who volunteer so much of their time and effort into the various causes.

### **MASONIC TRUSTS**

Many have applied for and been registered under the Charities Act 2005, granting them eligibility for income tax and gift duty exemption. Trustee succession continues to be an item of importance.

### **ADMINISTRATION**

The support received and the behind-the-scenes work produced by both the Divisional Treasurer and Divisional Secretary continues to make my task easier. Advice and input from our Grand Secretary and his staff is thankfully received.

Wally Plank  
**Divisional Grand Master**  
**Central Division**

## **SOUTHERN DIVISION**

It is my pleasure to present the annual report for the Southern Division for the year ended 30 June 2009. Last year in the annual report I indicated that we stood on the brink of a new era in Freemasonry, and that we live in exciting times with respect to the Craft. Twelve months on this same scenario still applies. The changes that we have been proposing for some time are now happening and it is my sincere belief that it will position the Craft better as we head into the future.

## **GRAND MASTER**

MWBro Stan Barker and Phillipa have been extremely busy since Communication in November attending many functions throughout the Division. We are extremely proud of their efforts and what they are achieving for our Craft.

## **SOUTHERN DIVISION CONFERENCE**

Due to accommodation problems in Blenheim, the Southern Division Conference has now been shifted to Christchurch for the 16th & 17th October which will be our first 'Spring' Convention. We have an outstanding list of speakers for the Conference with the highlight being RWBro Greg Goding who will be coming from Queensland to address us. An exciting conference is planned.

## **NEW LODGES AND LODGE CLOSURES**

We have already this year had two new Lodges open, namely, Top of The South Research Lodge No. 470 in Blenheim, and Lodge Kakapo No. 471 in Gore. The former was formed in February and Kakapo on the 27th August. In between we have had the new Masonic complex rededicated in Timaru. All these functions have been outstanding events and have shown Freemasonry in great heart. However, unfortunately there are still Lodge closures. I have reported in the past that in my opinion these are sad affairs and nothing over these past twelve months has changed my opinion although some closures are inevitable. One Lodge, Lodge Hercules No. 36 in Tapanui, South Otago, opted to close, however, they did not obtain the necessary votes to close and as a result have had a change of heart, had their Installation and now have a new candidate with others to join. Please, as I have said before, do not take closure as the easy option.

## **LIVE LIFE LIGHTER**

This project, under Divisional Representative WBro Gerald Robertson, is going extremely well within the Division. The various Districts within the Division are coming up with great schemes to push this important campaign.

## **DIVISIONAL COMMITTEES**

There are numerous committees working extremely hard in the background to ensure that the wheels of the Craft continue to turn in the right direction from Education to Benevolence to Lodge Planning and Development to Buildings – I thank them all for their continual support.

## **DIVISIONAL GRAND MASTER'S COMMENTS**

This year we have seen the new team of District Grand Masters take up their duties at Communication. They are very much aware that their duties of just officiating at Installations have long gone with a huge amount of their time and effort now going into the pastoral care portion of their position. This is vitally important not only to the District but to all the brethren. They are our eyes and ears in the various Districts and I thank them for the outstanding work they carry out on the Craft's behalf.

Recently we have welcomed VWBro Graham Wrigley onto the Board and I wish him all success in his new position. I also extend my sincere congratulations to RWBro Brian Goodman, the Divisional Grand Master-Designate, and wish him and his team well for their term of office.

To my team, I thank you all for the continued support you have shown me and in particular VWBro Malcolm Moore, Division-

al Secretary, and VWBro Jim Harborow, Divisional Treasurer. In days of continual rising costs, we have kept the divisional levies the same for three years at \$8.00.

In the coming twelve months I ask all brethren to ask one prospective candidate to join the Craft. A Brother thought us worthy of Freemasonry – this year, please extend that privilege to someone else.

Gervan Duff  
**Divisional Grand Master**  
**Southern Division**

## **Promotion of Past Grand Officers**

No promotion of Past Grand Officers was made in the past year.

**The publication of the awarding of service badges runs from  
1 July to 30 June each year**

## Eighty Years' Service Bars

No Eighty Year Service Bars were issued in the year to 30 June 2008.

## Seventy Years' Service Bars

	<u>NAME</u>		<u>LODGE</u>		<u>No.</u>
7065	J D	Turrall	PGO	The Alpha Lodge	81
7066	L A	Sabiston	MM	The Millennium 2000 Lodge	465

## Sixty Years' Service Bars

	<u>NAME</u>		<u>LODGE</u>		<u>No.</u>
6670	J E	Topps	MM	The Ara Taimau Lodge	1
6671	B L	Taylor	PM, RH	New Zealand Pacific	2
6672	J H	Drummond	PM, RH	New Zealand Pacific	2
6673	R J	Wakefield	PM	The Beta-Waikato Lodge	12
6674	R H	Faulknor	PM	The United Lodge of Napier	21
6675	V H J	Affleck	PG Std B	The St George Lodge	29
6676	H D	Warren	MM	Waihenga St Johns Lodge	37
6677	G L	Bain	PGDC	Waihenga St Johns Lodge	37
6678	D R	Maclaine	PM	The Manawatu Kilwinning Lodge	47
6679	A W	Snelgrove	MM	The Greytown St Marks Lodge	53
6680	F G	Craft	PM	The Ponsonby Lodge	54
6681	M	Reynolds	PM, RH	Lodge Wairoa	55
6682	A T	Wharfe	MM	The Franklin Lodge	58
6683	A M	Wilson	PG Alm	Lodge Auckland	87
6684	A H	Griffiths	PM	St Augustine Lodge	99
6685	G H	Rhodes	PM	The Saint Bathans Lodge	126
6686	H R	Whitfield	PM	The Crown Lodge	138
6687	R T	Whitta	P Asst Prov GM	Puketoi Lodge	149
6688	K D	Townley	MM	Waikaka Lodge	151
6689	R D	Stewart	MM	Waikaka Lodge	151
6690	E A	Sharp	PGD	Waikaka Lodge	151
6691	G H	Spencer	PM	The Research Lodge of Otago	161
6692	G C	Howey	PM, RH	Lodge St Martin	162
6693	E M H	Watts	PGDC	The Avon Lodge	185
6694	A W	Willis	PGW	Lodge Waihopai	189
6695	R G	Pearson	PM	Roslyn Morning Star	192
6696	K L	Pearson	MM	Roslyn Morning Star	192
6697	D G	Ivey	PGDC	Lodge Erewhon	200
6698	B F	Edwards	PM	Lodge Switzers	223
6699	D B	Blackwell	PM	Empire Fergusson Lodge	225
6700	W B	Haslemore	PM	Lodge Waverley	226
6701	L R	Titmus	PM	Lodge Te Puke	261
6702	L A	Gatfield	MM	Lodge Epsom-Arohanui	264

6703	E A	Nolan	MM	Lodge Selwyn	274
6704	W J	Fryer	PGW	Lodge Zetland	312
6705	A	Dale	MM	Lodge Te Papa	316
6706	W F	Hutton	MM	The Lodge of Remembrance	318
6707	C E H	Yarnell	PM	The Lodge of Remembrance	318
6708	R C	Owen	PM	Lodge Eckford	334
6709	M D	Lash	MM	Lodge Frimley	359
6710	D W R	Price	MM	The Milford Trinity Lodge	372
6711	E W G	Salt	PM	The Milford Trinity Lodge	372
6712	R J	Stewart	PM	Lodge Mt Maunganui	376
6713	J B	Goulter	P Dep GM	Lodge Otahuhu	387
6714	K H A	Weeds	PM	Lodge Kerikeri	402
6715	K J	Ashcroft	PM, RH	Lodge Kerikeri	402
6716	F S V	Stuckey	PGDC	Lodge Wharite	451
6717	A J	Wyeth	PGP	The Hawkes Bay Daytime Lodge	453
6718	O L	Gwilliam	P Asst Prov GM	Petone Daylight Lodge	458
6719	J F K	Woodbridge	PM	Petone Daylight Lodge	458
6720	A H	Pert	PGBB	Okara Daylight Lodge	461
6721	C H C	Lord	MM	Geysersland Daylight Lodge	462

## Fifty Years' Service Badges

	<u>NAME</u>			<u>LODGE</u>	<u>No.</u>
6752	E F J	Thorpe	PM	Lodge of Unanimity	3
6753	D	Ricketts	PM, RH	Scinde Lodge	5
6754	R S	Morgan	PG Alm	The Southern Cross Lodge	9
6755	L W	McBeath	MM	Lodge of Waitaki	11
6756	R G	Bax	PG Std B	The Sir Walter Scott Lodge	15
6757	D	Hull	PGW	The Caledonian Lodge	16
6758	A R	Tatton	MM	United Lodge of Masterton	19
6759	N J	Clarke	MM	United Lodge of Masterton	19
6760	M J	Clarke	P Asst Prov GM	United Lodge of Masterton	19
6761	R L	Mitchell	MM	Manukau-Westmere Lodge	24
6762	R R T	Hill	PGDC	The Woburn Lodge	25
6763	P B	McPherson	PM, RH	Hercules Lodge	36
6764	R H	Hughes	MM	Waihenga St Johns Lodge	37
6765	C H	Russell	PG Swd B	The Concord Lodge	39
6766	L L	Tyler	MM	The Concord Lodge	39
6767	E J	Tyler	PGBB	The Concord Lodge	39
6768	R D	Laird	PGD	The Wairau Lodge	42
6769	C A	Parker	MM	The Hiram Lodge	46
6770	R B	Brook	PM	The Manawatu Kilwinning Lodge	47
6771	L E G	Turner	PM	The Mokoreta Lodge	63
6772	C A N	Broad	PM	Otangaki Lodge	70
6773	R S	Banks	PG Lec	Otangaki Lodge	70
6774	R G	Passey	PM	Otangaki Lodge	70
6775	C D	Trask	PM	Otaki Lodge	72
6776	P S	Razos	MM, OSM, RH	The Heretaunga Lodge	73
6777	M J	Stephens	PM, RH	Abercorn-Tuahine Lodge	76
6778	W N	Cowan	PM	The St Andrew Kilwinning Lodge	79
6779	R C	Davidson	PM	Lodge St John	84
6780	A D	McGregor	MM	Lake Lodge of Ophir	85
6781	E W	Jones	PM	The MacKenzie Lodge	93
6782	D W	Scarlett	PM	The MacKenzie Lodge	93
6783	R A W	Elliot	MM	The Mount Ida Lodge	97
6784	A A	Stirling	PGBB	St Augustine Lodge	99
6785	J R	McCull	PM, RH	Lodge Whangarei	102
6786	J R	Carran	MM	Lodge Winton	108
6787	S J	Wormald	MM	Lodge Manuherikia Kilwinning	109
6788	A R	Nicholas	MM	Thistle Lodge	113

6789	G	Kidney	PM	Ikaroa Lodge	115
6790	J	Loftus	PM	Motueka Bays Lodge	117
6791	M J	Blair	PM, RH	Motueka Bays Lodge	117
6792	K I	Peace	MM	The Waipa Lodge	119
6793	V L	Cripps	PGBB	The Kimbolton Lodge	123
6794	N A	Anderson	PG Std B	The Saint Bathans Lodge	126
6795	H R	Morgan	PM	The Coronation Lodge	127
6796	J L	Dryden	PGD	Te Awahou Lodge	133
6797	L	Prentice	MM	Otaihape Lodge	142
6798	G J	Drummond	MM	Golden Bay Lodge	144
6799	J S	Waldron	P Dist GM	Lodge Tawhiri	166
6800	K W	Morris	PM	Lodge Tawhiri	166
6801	D C	Wright	PM	Hutt Valley Lodge	176
6802	B A	Richmond	PM	Hutt Valley Lodge	176
6803	R G	Powell	PM	Nau Mai Lodge	177
6804	R G	Murray	PM	Lodge North Harbour	182
6805	R A	White	PG Std B	Lodge North Harbour	182
6806	R R	Bruce	PM	Lodge Clinton	183
6807	J C	Dickinson	PM	Lodge Te Marama	186
6808	R B	Hoffman	PM	Lodge Waihopai	189
6809	I D	Park	PM	Roslyn Morning Star	192
6810	B A	McDuff	PM	Lodge Timaru	196
6811	W N	Fotherby	PM	Titirangi Lodge	204
6812	E I	Deverick	MM	Lodge Taneatua	220
6813	E W	Fulton	PG Std B	Lodge Switzers	223
6814	L D	Turner	MM	Empire Fergusson Lodge	225
6815	K W	Norton	PGM	Lodge Papatoetoe	227
6816	A J	Watson	MM	Taia-Raukawa Lodge	229
6817	C A	Rouse	PGBB,OSM, RH	Taia-Raukawa Lodge	229
6818	E G	Townshend	PGP	Hauraki Plains Lodge	249
6819	J G	Shuker	PM	Lodge Kaikohe	255
6820	H A	Edwards	MM	Lodge Awatea	258
6821	D S	Sutherland	PM	Lodge Te Puke	261
6822	R C B	Lamb	PM	Lodge Shirley	263
6823	N F E	Reeve	MM	Lodge Shirley	263
6824	D G	Sutherland	P Dist GM	Lodge Matamata	265
6825	R E	Potter	PG Swd B	Lodge Arawhaiti	267
6826	W A	Wilson	PM	Lodge Arawhaiti	267
6827	F C	Seccombe	MM	Lodge Parahaki	269
6828	B R	Hastie	P Dist GM	Lodge Haeata	272
6829	D M	Millard	PM	Lodge Selwyn	274
6830	D I	Macnamara	PM	Lodge Kumeu	279
6831	M A	Craig	MM	Lodge Manaia	286
6832	J R	Snell	PM	Lodge Mt Albert	294
6833	S W A	Ralston	PM	Lower Hutt Lodge	299
6834	T H	Sampson	PM	Chevalier Lodge	303
6835	M J	Fraser	PM	Services Lodge of Hawkes Bay	313
6836	W D A	Pollock	MM	The Lodge of Remembrance	318
6837	D W	Regan	PM	Lodge Herne Bay United	340
6838	D	MacLean	PM	Ngatiawa-Russell Lodge	345
6839	W J	Emmerson	P Dep GM	Lodge Frimley	359
6840	J W	Peek	PG Lec	Lodge Te Kauwhata	364
6841	J R	Beggs	MM	The Milford Trinity Lodge	372
6842	T J	Walker	PGDC	Lodge Mt Maunganui	376
6843	L J	Murray	MM	Lodge Mt Maunganui	376
6844	H E	Wimsett	PG Alm	Lodge Windsor	377
6845	W J	Morrison	MM	Lodge Fendalton	384
6846	L R	Jackson	PGBB	Lodge Fendalton	384
6847	J F	Pettit	PM	Lodge Otahuhu	387
6848	D D	Rowlands	MM	Lodge Panmure	393
6849	A E	McCunn	PM	Lodge Takahe	397
6850	A R	Naismith	PM	Lodge Hatea	431
6851	F A	Thum	PM	Lodge Waikanae	433

6852	S W B	Duncan	PM	The United Lodge of Otago	448
6853	A E	Twaddle	PGDC	Pegasus Daylight Lodge	450
6854	I A T	Liddy	PG Alm	Pegasus Daylight Lodge	450
6855	L L	Jardine	MM	The Hawkes Bay Daytime Lodge	453
6856	D	Mander	PG Std B	The Taranaki Daylight Lodge	455
6857	G C	Christiansen	PM	Lodge United Taranaki	456
6858	K H	Bruce	PM	Lodge United Taranaki	456
6859	H H	Lamprecht	P Asst GDC	Lodge United Taranaki	456
6860	S D	Olney	PG Swd B	Okara Daylight Lodge	461
6861	S	Melville	PM	The Henderson Meridian Lodge	463
6862	J A	Jones	PM	The Henderson Meridian Lodge	463
6863	T D	Down	MM	The Millennium 2000 Lodge	465
6864	A K	Hamilton	PM	The Millennium 2000 Lodge	465
6865	W B	Nicholson	PGDC, OSM	Lodge Aquarius	466
6866	A T	Charles	MM	Lodge Aquarius	466
6867	J F	Calman	PM, RH	The United Lodge of Wanganui	468



# **GRAND TREASURER'S REPORT**

## **On The 2008/09 Financial Statements**

Brethren,

The financial statements for the year ended 30 June 2009 show a surplus of \$1,457,650 (last year \$166,104). Total revenue for the year amounted to \$4,794,959.

The Board of General Purposes shows a surplus of \$81,555 (last year \$271,634).

Main reasons for the lower surplus were:

1. Reduced membership resulting in lower capitation fees received.
2. Costs relating to biennial Communication held in Christchurch in November 2008.
3. Lower interest rates received on invested funds particularly the Building Fund.
4. Higher expenditure on publicity and public relations.

The Freemasons Charity shows a surplus of \$1,376,095 (last year a deficit of \$105,530).

The main reason for the increased surplus was a spectacular turn around on investment income received from Fund Managers.

The Statement of Financial Position shows a sound equity position of \$35,477,591 with no outside debt. Freemason House is required to be revalued each year under New Zealand Accounting Standards and this resulted in a write down in value of \$1,300,000. This write down is a reflection of the current property market at balance date.

Les Green  
**Grand Treasurer**

# Grand Lodge of Antient Free & Accepted Masons of New Zealand

## Statement of Financial Performance for the year ended 30 June 2009

		2009	(restated) 2008
	Note	\$	\$
<b>INCOME</b>	2 - 9		
Brokerage Commission Received		940,703	924,919
Capitation Fees		478,303	515,877
Interest Received		475,750	561,121
Investment Income		1,681,709	5,358
Other Income		135,866	522,795
Rental Revenue		1,082,628	999,381
		<u>\$4,794,959</u>	<u>\$3,529,451</u>
<b>EXPENDITURE</b>	2 - 9		
Audit Fees		36,144	22,268
Other Administrative Expenses		1,793,132	1,620,086
Other Building Expenses (other than Depreciation)		499,869	717,673
Scholarships & Grants		1,008,164	1,003,320
		<u>\$3,337,309</u>	<u>\$3,363,347</u>
<b>Net surplus/(deficit) for year</b>	2 - 9	<u><u>\$1,457,650</u></u>	<u><u>\$166,104</u></u>

### BREAKDOWN OF NET SURPLUSES/(DEFICITS) FOR YEAR:

#### Board of General Purposes


General Fund	2	(161,531)	(356,119)
Building Fund	4	262,395	385,028
Communication Fund	5	21,202	9,129
Special Reserve Fund	6	(40,511)	233,596
		<u>\$81,555</u>	<u>\$271,634</u>

#### Freemasons Charity

General Fund	7	1,210,222	210,661
Centennial Project Capital (Geriatric) Fund	8	137,013	(183,968)
Paediatric Fund	9	28,860	(132,223)
		<u>\$1,376,095</u>	<u>\$(105,530)</u>
		<u><u>\$1,457,650</u></u>	<u><u>\$166,104</u></u>

Signed for and on behalf of the Grand Lodge of Antient, Free and Accepted Masons of New Zealand who approved these financial statements for issue on 27th October 2009

  
\_\_\_\_\_  
President Board of General Purposes

  
\_\_\_\_\_  
Grand Treasurer

NOTE: This Statement is to be read in conjunction with the Notes to the Financial Statements.



## Grand Lodge of Antient Free & Accepted Masons of New Zealand

### Statement of Movements in Equity for the year ended 30 June 2009

		2009	(restated) 2008
	Note	\$	\$
<b>A) ACCUMULATED FUNDS AND RESERVES</b>			
Balance as at 30 June 2008		35,294,941	35,228,837
Add: Surplus/(deficit)		1,457,650	166,104
Add: Movements in Revaluation Reserves	14	(1,275,000)	(100,000)
Total Recognised Revenue and Reserves		182,650	66,104
Balance as at 30 June 2009		<u>\$35,477,591</u>	<u>\$35,294,941</u>
<b>B) ANALYSIS OF INDIVIDUAL FUNDS</b>			
<b>1. Board of General Purposes General Fund</b>			
Balance as at 30 June 2008		552,434	663,114
Transfer from/to Special Reserve Fund re Freemason House		0	(60,000)
Surplus/(deficit)	2	(161,531)	(356,119)
Transfer from Special Reserve Fund for Museum Set-up		0	305,439
Balance as at 30 June 2009		<u>390,903</u>	<u>552,434</u>
<b>2. Building Fund</b>			
Balance as at 30 June 2008		6,450,716	6,065,688
Surplus/(deficit)	4	262,395	385,028
Balance as at 30 June 2009		<u>6,713,111</u>	<u>6,450,716</u>
<b>3. Communication Fund</b>			
Balance as at 30 June 2008		119,579	110,450
Surplus/(deficit)	5	21,202	9,129
Balance as at 30 June 2009		<u>140,781</u>	<u>119,579</u>
<b>4. Special Reserve Fund</b>			
Balance as at 30 June 2008		1,775,262	1,787,105
Transfer to/from General Fund re Freemason House		0	60,000
Surplus/(deficit)	6	(40,511)	233,596
Transfer to General Fund for Museum Set-up		0	(305,439)
Balance as at 30 June 2009		<u>1,734,751</u>	<u>1,775,262</u>
<b>5. Investment Property Revaluation Reserve</b>			
Balance as at 30 June 2008		1,338,971	1,438,971
Surplus/(deficit)	14	(1,275,000)	(100,000)
Balance as at 30 June 2009		<u>63,971</u>	<u>1,338,971</u>
<b>6. Freemasons Charity General Fund</b>			
Balance as at 30 June 2008		20,397,054	20,061,058
Surplus/(deficit)	7	1,210,222	210,661
Transferred from Disaster Fund		0	125,335
Balance as at 30 June 2009		<u>21,607,276</u>	<u>20,397,054</u>
<b>7. Centennial Project Capital (Geriatric) Fund</b>			
Balance as at 30 June 2008		2,493,319	2,677,287
Surplus/(deficit)	8	137,013	(183,968)
Balance as at 30 June 2009		<u>2,630,332</u>	<u>2,493,319</u>
<b>8. Paediatric Fund</b>			
Balance as at 30 June 2008		2,167,606	2,299,829
Surplus/(deficit)	9	28,860	(132,223)
Balance as at 30 June 2009		<u>2,196,466</u>	<u>2,167,606</u>

NOTE: This Statement is to be read in conjunction with the Notes to the Financial Statements.



# Grand Lodge of Antient Free & Accepted Masons of New Zealand

## Statement of Financial Position as at 30 June 2009

	Note	2009 \$	(restated) 2008 \$
<b>CURRENT ASSETS</b>			
<i>Board of General Purposes</i>			
Cash on Hand		200	200
Bank Accounts	10	4,483,823	5,337,956
Accounts Receivable	11	79,630	62,297
Loans to Lodges		20,000	20,000
Loan Master & Past Master Lodge		19,000	29,000
Stock on Hand		83,078	54,453
<i>Freemasons Charity</i>			
Bank Accounts	10	862,421	1,128,723
Accounts Receivable	11	6,092	4,177
<b>Total current assets</b>		<b>5,554,244</b>	<b>6,636,806</b>
<b>NON CURRENT ASSETS</b>			
<i>Board of General Purposes</i>			
Investment Property	14	7,875,000	9,150,000
Plant & Equipment	13	540,067	622,679
Building Fund Loans	17	3,716,318	3,443,314
Investments	17	737,748	0
<i>Freemasons Charity</i>			
Loans & Mortgages	17	613,872	630,552
Investments	17	16,680,325	14,998,783
<b>Total non current assets</b>		<b>30,163,330</b>	<b>28,845,328</b>
<b>TOTAL ASSETS</b>		<b>\$35,717,574</b>	<b>\$35,482,134</b>
<b>CURRENT LIABILITIES</b>			
<i>Board of General Purposes</i>			
Accounts Payable	12	149,564	128,001
Employee Entitlements		61,783	54,936
<i>Freemasons Charity</i>			
Accounts Payable	12	28,636	4,256
<b>Total current liabilities</b>		<b>239,983</b>	<b>187,193</b>
<b>NON CURRENT LIABILITIES</b>		<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES</b>		<b>\$239,983</b>	<b>\$187,193</b>
<b>NET ASSETS</b>		<b>\$35,477,591</b>	<b>\$35,294,941</b>
<b>CAPITAL ACCOUNT</b>			
<i>Board of General Purposes</i>			
General Fund		390,903	552,434
Building Fund		6,713,111	6,450,716
Communication Fund		140,781	119,579
Special Reserve Fund		1,734,751	1,775,262
Investment Property Revaluation Reserve		63,971	1,338,971
<i>Freemasons Charity</i>			
General Fund		21,607,276	20,397,054
Centennial Project Capital (Geriatric) Fund		2,630,332	2,493,319
Paediatric Fund		2,196,466	2,167,606
<b>TOTAL CAPITAL</b>		<b>\$35,477,591</b>	<b>\$35,294,941</b>

NOTE: This Statement is to be read in conjunction with the Notes to the Financial Statements.

# Grand Lodge of Antient Free & Accepted Masons of New Zealand

## Notes to and Forming Part of the Financial Statements for the year ended 30 June 2009

### 1. Statement of Accounting Policies

#### Reporting Entity

The Grand Lodge of Freemasons in New Zealand Act 1903 vests all real and personal property in the Grand Lodge trustees. Under Rule 222b of the Constitution of Grand Lodge the Board of General Purposes is responsible for the control and administration of those finances and property. That board has in turn delegated to a subordinate board, the Board of Benevolence, the responsibility to supervise the Freemasons Charity.

#### General Accounting Principles

These financial statements are a general purposes financial report and have been prepared in accordance with New Zealand Institute of Chartered Accountants generally accepted accounting practice.

#### Differential Reporting

Grand Lodge qualifies for differential reporting, because it is not publicly accountable and does not qualify as a "large" entity. All reporting exemptions have been applied.

#### Measurement Base

Grand Lodge follows the accounting principles recognised as appropriate for the measurement and reporting of financial performance and financial position on a historical cost basis.

#### Specific Accounting Policies

The following specific accounting policies that materially affect the measurement and reporting of financial performance and financial position have been applied:

(a) **Depreciation** - Assets have been depreciated on a straight-line basis at the following rates:

Office Equipment	18 - 36%pa
Furniture & Fittings	10 - 20%pa
Regalia & Jewels	0%pa
Library & Museum	0%pa
Freemason House Furniture & Fittings	8 - 33%pa
Freemason House Plant	15%pa

(b) **Plant & Equipment** - Office Equipment, Furniture & Fittings are shown at cost less accumulated depreciation. Library & Museum, Regalia & Jewels are shown at cost with no depreciation. (Note 13.)

(c) **Goods and Services Tax** - These financial statements have been prepared on a GST-exclusive basis except Accounts Receivable and Payable are GST inclusive.

(d) **Income Tax** - Grand Lodge is not subject to income tax. An application has been sent to the charities commission and is currently being considered.

(e) **Receivables** - Receivables are valued at the amount expected to be realised.

(f) **Revenue Recognition**

i) *Rental Income*: Lease receipts under an operating Lease are recognised as revenue on a straight line basis over the Lease term.

ii) *Other Income*: Income is reported on an accruals basis.

(g) **Investment**

Investments are valued at market value.

(h) **Investment Property Policy**

Investment property is revalued each year in accordance with SSAP17. It is valued at net current market value (market value less disposal costs) and is not depreciated.

(i) **Inventory**

Inventories are stated at lower of cost and net realizable value.

#### Changes in Accounting Policies

There have been no material changes in accounting policies this year.

## Grand Lodge of Antient Free & Accepted Masons of New Zealand

Notes to and Forming Part of the Financial Statements  
for the year ended 30 June 2009

### 2. Board of General Purposes - General Fund

Statement of Financial Performance for the year ended 30th June 2009

	Note	2009 \$	2008 \$
<b>REVENUE (excluding Freemason House)</b>			
Administration (Potter Trust & FM Charity)		127,550	91,000
Capitation Fees		478,303	515,877
Interest Received		8,908	19,656
Sales of Books & Accessories		3,044	11,027
<b>Total Revenue</b>		<u>\$617,805</u>	<u>\$637,560</u>
<b>EXPENSES (excluding Freemason House)</b>			
<i>Administration Expenses</i>			
Audit Fees		12,149	4,718
Depreciation		34,107	31,628
General		134,722	114,765
Insurance		14,655	16,746
Rent - Freemason House		47,700	47,700
Board Meetings & Travel		100,994	88,256
Communication Grand Lodge Costs		71,232	0
<i>Repairs &amp; Maintenance</i>			
Furniture, Fittings & Equipment		590	1,149
Office Machinery		2,664	2,167
Regalia, Jewels & Service Awards		13,267	23,099
Salaries, Employment Related Expenses including ACC		337,884	326,426
<b>Total Expenses</b>		<u>\$769,964</u>	<u>\$656,654</u>
<b>Net surplus/(deficit) for year (excluding Freemason House)</b>		<u>\$(152,159)</u>	<u>\$(19,094)</u>
Plus: Net surplus Freemason House	3	<u>\$(9,372)</u>	<u>\$(337,025)</u>
<b>Net surplus/(deficit) for year</b>		<u><u>\$(161,531)</u></u>	<u><u>\$(356,119)</u></u>

### 3. Freemason House

Statement of Financial Performance for the year ended 30th June 2009

	2009 \$	2008 \$
<b>REVENUE</b>		
Interest Received	1,172	2,192
Rental Revenue	1,166,448	1,047,081
<b>Total Revenue</b>	<u>\$1,167,620</u>	<u>\$1,049,273</u>
<b>EXPENSES</b>		
Audit Fees	2,850	2,350
Depreciation - Plant, Fittings	70,273	85,272
Mortgage Interest Payments	581,000	581,003
Other Building Expenses (other than depreciation)	522,869	717,673
<b>Total Expenses</b>	<u>\$1,176,992</u>	<u>\$1,386,298</u>
<b>Net surplus/(deficit) for year</b>	<u><u>\$(9,372)</u></u>	<u><u>\$(337,025)</u></u>



# Grand Lodge of Antient Free & Accepted Masons of New Zealand

## Notes to and Forming Part of the Financial Statements for the year ended 30 June 2009

### 4. Building Fund

Statement of Financial Performance for the year ended 30th June 2009

	2009 \$	2008 \$
<b>REVENUE</b>		
Interest Received	274,360	385,028
<b>Total Revenue</b>	<b>\$274,360</b>	<b>\$385,028</b>
<b>EXPENSES</b>		
Building Fund Costs	11,965	0
<b>Total Expenses</b>	<b>\$11,965</b>	<b>\$0</b>
<b>Net surplus/(deficit) for year</b>	<b>\$262,395</b>	<b>\$385,028</b>

### 5. Communication Fund

Statement of Financial Performance for the year ended 30th June 2009

	2009 \$	2008 \$
<b>REVENUE</b>		
Interest Received	6,433	9,129
Deposit Refund 2009 Communication Committee	10,000	0
Surplus on Christchurch Communication	4,769	0
<b>Total Revenue</b>	<b>\$21,202</b>	<b>\$9,129</b>
<b>Net surplus/(deficit) for year</b>	<b>\$21,202</b>	<b>\$9,129</b>

### 6. Special Reserve Fund

Statement of Financial Performance for the year ended 30th June 2009

	2009 \$	2008 \$
<b>REVENUE</b>		
Brokerage Commission Received - Deposit Scheme	940,703	924,919
Interest Received	89,054	145,116
<b>Total Revenue</b>	<b>\$1,029,757</b>	<b>\$1,070,035</b>
<b>EXPENSES</b>		
Administration Expenses - Deposit Scheme	103,673	117,136
Audit Fees - Deposit Scheme	10,145	11,490
New Zealand Freemason Magazine	103,869	104,021
Publicity & Public Relations	489,249	313,615
Renewal & Development	292,150	287,777
	999,086	834,039
<i>Grants</i>		
Research Lodges	4,400	2,400
Museum & Heritage Trust	46,782	0
Victoria Fire Appeal	20,000	0
	71,182	2,400
<b>Total Expenses</b>	<b>\$1,070,268</b>	<b>\$836,439</b>
<b>Net surplus/(deficit) for year</b>	<b>\$(40,511)</b>	<b>\$233,596</b>

Grand Lodge of Antient Free & Accepted Masons of New Zealand

Notes to and Forming Part of the Financial Statements  
for the year ended 30 June 2009

7. Freemasons Charity General Fund

Statement of Financial Performance for the year ended 30th June 2009

	2009 \$	2008 \$
<b>REVENUE</b>		
Contributions	95,835	122,029
Estate Funds	12,218	350,739
Interest Income	95,823	125,193
<i>Investment Income</i>		
Fund Managers	1,166,771	(37,705)
Mortgages	581,000	581,003
<b>Total Revenue</b>	<b>\$1,951,647</b>	<b>\$1,141,259</b>
<b>EXPENSES</b>		
Administration Expenses	98,962	91,937
Audit Fees	11,000	3,710
Board Meetings & Travel	34,671	34,417
Investment Monitoring Service	3,250	16,592
Publicity & Public Relations	4,754	16,483
	<u>152,637</u>	<u>163,139</u>
<i>Grants &amp; Scholarships</i>		
Almoners Association	10,040	9,038
Individuals and families	155,198	130,454
Lodge/Group/District Projects	153,499	247,994
Neurodegenerative Scholarship	0	120,000
University Scholarships	270,051	259,973
	<u>588,788</u>	<u>767,459</u>
<b>Total Expenses</b>	<b>\$741,425</b>	<b>\$930,598</b>
<b>Net surplus/(deficit) for year</b>	<b>\$1,210,222</b>	<b>\$210,661</b>

8. Centennial Project Capital (Geriatric) Fund

Statement of Financial Performance for the year ended 30th June 2009

	2009 \$	2008 \$
<b>REVENUE</b>		
Investment Income	277,013	(43,968)
<b>Total Revenue</b>	<b>\$277,013</b>	<b>\$(43,968)</b>
<b>EXPENSES</b>		
Payments to Auckland University	140,000	140,000
<b>Total Expenses</b>	<b>\$140,000</b>	<b>\$140,000</b>
<b>Net surplus/(deficit) for year</b>	<b>\$137,013</b>	<b>\$(183,968)</b>

9. Paediatric Fund

Statement of Financial Performance for the year ended 30th June 2009

	2009 \$	2008 \$
<b>REVENUE</b>		
Investment Income	237,925	(38,162)
<b>Total Revenue</b>	<b>\$237,925</b>	<b>\$(38,162)</b>
<b>EXPENSES</b>		
Other Payments	871	600
Payments to University of Otago	208,194	93,461
<b>Total Expenses</b>	<b>\$209,065</b>	<b>\$94,061</b>
<b>Net surplus/(deficit) for year</b>	<b>\$28,860</b>	<b>\$(132,223)</b>



# Grand Lodge of Antient Free & Accepted Masons of New Zealand

Notes to and Forming Part of the Financial Statements  
for the year ended 30 June 2009

## 10. Bank Accounts

	2009	2008
	\$	\$
<b>Board of General Purposes</b>		
<i>National Bank</i>		
Current Account	23,051	14,529
Freemasons House Current Account	114,075	55,546
<i>Freemasons Deposit Scheme</i>		
General/Current Account	254,403	400,463
Building Fund	2,886,641	2,894,305
Communication Fund Deposit Account	140,781	119,579
Southern Districts Building Maintenance Account	105,395	107,272
Special Reserve Fund	959,477	1,746,262
	<u>4,483,823</u>	<u>5,337,956</u>
<b>Freemasons Charity</b>		
<i>National Bank</i>		
Current Account	4,210	(14,583)
<i>Freemasons Deposit Scheme</i>		
General/Current Account	856,502	1,136,607
Disaster Account	0	0
Freemasons Chair of Gerontology	754	712
Paediatric Fellowship Account	955	5,987
	<u>862,421</u>	<u>1,128,723</u>
	<u>\$5,346,244</u>	<u>\$6,466,679</u>

## 11. Receivables

	2009	2008
	\$	\$
<b>Board of General Purposes</b>		
Receivables from Lodges	20,635	21,675
Receivables Freemason House	19,036	3,791
Inland Revenue including Freemason House	20,253	12,017
Contra Accounts Freemasons Charity/Potter Trust	2,125	1,199
Interest Accrued (Building Fund)	4,757	5,824
Prepayments - Freemason House	10,672	9,538
Prepayments - Other	2,152	8,253
	<u>79,630</u>	<u>62,297</u>
<b>Freemasons Charity</b>		
Inland Revenue	6,092	4,177
	<u>\$85,722</u>	<u>\$66,474</u>

## 12. Payables

	2009	2008
	\$	\$
<b>Board of General Purposes</b>		
Accounts Payable - General	98,207	81,486
Accounts Payable - Freemason House	45,953	36,868
Rent in Advance & Bonds - Freemason House	5,404	9,647
	<u>149,564</u>	<u>128,001</u>
<b>Freemasons Charity</b>		
Accounts Payable - General	8,726	4,256
Accounts Payable - Paediatrics	19,910	0
	<u>28,636</u>	<u>4,256</u>
	<u>\$178,200</u>	<u>\$132,257</u>



## Grand Lodge of Antient Free & Accepted Masons of New Zealand

### Notes to and Forming Part of the Financial Statements for the year ended 30 June 2009

#### 13. Plant and Equipment

	Cost 30/06/08	Accumulated Depreciation 30/06/08	Opening Book Value 30/06/08	Additions/ Disposals	Loss on Disposal	Depreciation	Cost 30/06/09	Accumulated Depreciation 30/06/09	Closing Book Value 30/06/09
<b>Office:</b>									
Office Equipment	103,391	88,112	15,279	8,610	0	13,944	112,001	102,056	9,945
Furniture & Fittings	187,822	44,385	143,437	4,486	0	20,161	192,308	64,546	127,762
Regalia & Jewels	118,935	0	118,935	0	0	0	118,935	0	118,935
Library & Museum	16,776	0	16,776	8,670	0	0	25,446	0	25,446
	<u>426,924</u>	<u>132,497</u>	<u>294,427</u>	<u>21,766</u>	<u>0</u>	<u>34,105</u>	<u>448,690</u>	<u>166,602</u>	<u>282,088</u>
<b>Freemason House:</b>									
Furniture & Fittings	478,344	183,350	294,994	0	0	63,578	478,344	246,928	231,416
Plant	44,627	11,369	33,258	0	0	6,695	44,627	18,064	26,563
	<u>522,971</u>	<u>194,719</u>	<u>328,252</u>	<u>0</u>	<u>0</u>	<u>70,273</u>	<u>522,971</u>	<u>264,992</u>	<u>257,979</u>
	<u>949,895</u>	<u>327,216</u>	<u>622,679</u>	<u>21,766</u>	<u>0</u>	<u>104,378</u>	<u>971,661</u>	<u>431,594</u>	<u>\$540,067</u>

Regalia & Jewels together with Library & Museum have an agreed insurance value of \$1,003,450. Office Equipment Plant & other equipment is insured with a Registered Valuer's assessment for \$992,650.

#### 14. Investment Property Revaluation

Freemason House was valued by CBE Richard Ellis Ltd at \$9,300,000 on 23 June 2008, and at \$8,000,000 on 17 July 2009 effective as at 30th June 2009. The net current value shown below excludes cost of Plant and Fittings.

	2009 \$	2008 \$
Net Current Value @ 30/06/08	9,150,000	9,250,000
Plus: Revaluation	(1,275,000)	(100,000)
Net Current Value @ 30/06/09	<u>\$7,875,000</u>	<u>\$9,150,000</u>
<b>Represented by:</b>		
Valuation	8,000,000	9,300,000
Less: Disposal Costs	(125,000)	(150,000)
Net Value	<u>\$7,875,000</u>	<u>\$9,150,000</u>

#### 15. Capital Commitments and Contingent Liabilities

At balance date there are no known contingent liabilities. At balance date the Board of General Purposes had committed up to \$200,000 for the recladding of Freemason House.

#### 16. Related Party Transactions

The Grand Lodge of Antient Free and Accepted Masons of New Zealand has trustees in common with the Potter Masonic Trust (The Grand Lodge). The Grand Lodge has provided secretarial services to the Potter Masonic Trust during the year.

The Grand Lodge has used the services of Mike Pope of Macalister Mazengarb as its solicitor. Mike Pope is a trustee of The Grand Lodge.

All transactions have been carried out at arms length basis.

# Grand Lodge of Antient Free & Accepted Masons of New Zealand

## Notes to and Forming Part of the Financial Statements for the year ended 30 June 2009

### 17. Investments, Loans & Mortgages

	2009 \$	2008 \$
<b>Board of General Purposes</b>		
Building Fund Loans	3,716,318	3,443,314
Shares - Auckland Masonic Centre	737,748	0
	<u>4,454,066</u>	<u>3,443,314</u>
<b>Freemasons Charity</b>		
<i>Loans &amp; Mortgages:</i>		
Interest Free Loans	23,064	23,064
Mortgages - Other	590,808	607,488
Mortgages - Board of General Purposes	8,300,000	8,300,000
	<u>8,913,872</u>	<u>8,930,552</u>
<i>Elimination adjustment (see Note 19)</i>	<u>(8,300,000)</u>	<u>(8,300,000)</u>
Per Balance Sheet	613,872	630,552
<i>Interest Bearing Investments:</i>		
Fund Managers	11,825,500	10,349,730
<i>Centennial Project Capital Fund:</i>		
Fund Managers	2,634,941	2,497,974
<i>Paediatric Fund:</i>		
Fund Managers	2,219,884	2,151,079
	<u>16,680,325</u>	<u>14,998,783</u>
	<u>\$21,748,263</u>	<u>\$19,072,649</u>

### 18. Prior Period Adjustment

In previous years leasehold improvements were made to the investment property held. Improvements of \$305,439 were capitalized into Property, Plant and Equipment. As the investment property is revalued annually in line with SSAP 17, the value of the improvements had been accounted for twice and not depreciated. An adjustment has been made to correct the error in the prior year.

In previous years the value of Investment Property included in the financial statements did not reflect the Net Current Market Value as determined by CB Richard Ellis Ltd. The value of the Investment Property and Revaluation Reserve has been increased by \$488,971 as at 1 July 2007 to correct the error in the prior period.

### 19. Division Reporting

Transactions between The Freemason Charity and The Board of General Purposes have been eliminated in the accounts. The transactions which have been eliminated are as follows:

	2009 \$	2008 \$
<i>Statement of Financial Position</i>		
Loan from The Freemasons Charity to B.G.P. for Freemason House	8,300,000	8,300,000
<i>Statement of Financial Performance</i>		
Administration Costs paid to B.G.P. by The Freemasons Charity (including Freemason House)	117,550	81,000
Interest on Freemason House loan	581,000	581,003
Rent paid by B.G.P. on Freemason House Ground Floor Board Room	36,120	0
Rent paid by B.G.P. on Freemason House	47,700	47,700

However, in order to disclose to the readers the correct individual net results for The Freemasons Charity and the Board of General Purposes, these figures have been included in Notes 2, 3, and 7.

The aggregate changes in the accounts are as follows:



# Grand Lodge of Antient Free & Accepted Masons of New Zealand

## Notes to and Forming Part of the Financial Statements for the year ended 30 June 2009

	General Purposes	Freemasons Charity	Elimination Adjustments	Aggregate
<b>Statement of Financial Position</b>				
<u>Equity</u>				
Reserves	9,043,517	26,434,074		35,477,591
	<u>\$9,043,517</u>	<u>\$26,434,074</u>		<u>\$35,477,591</u>
<u>Assets</u>				
<i>Current Assets</i>	4,685,731	868,513		5,554,244
<i>Non Current Assets</i>				
Mortgage	0	8,300,000	(8,300,000)	0
Other Non Current Assets	12,869,133	17,294,197		30,163,330
	<u>\$17,554,864</u>	<u>\$26,462,710</u>		<u>\$35,717,574</u>
<u>Liabilities</u>				
<i>Current Liabilities</i>	211,347	28,636		239,983
<i>Non Current Liabilities</i>				
Mortgage	8,300,000	0	(8,300,000)	0
	<u>\$8,511,347</u>	<u>\$28,636</u>		<u>\$239,983</u>
<b>Statement of Financial Performance</b>				
<u>Income</u>				
Investment Income	0	2,262,709	(581,000)	1,681,709
Other Income	145,363	108,053	(117,550)	135,866
Other Fees & Income	1,798,933	95,823		1,894,756
Rental Revenue	1,166,448	0	(83,820)	1,082,628
	<u>3,110,744</u>	<u>2,466,585</u>		<u>4,794,959</u>
<u>Expenses</u>				
Interest Payments	581,000	0	(581,000)	0
Other Administration Expenses	1,828,994	142,508	(178,370)	1,793,132
Other Expenses	619,195	947,982	(23,000)	1,544,177
	<u>3,029,189</u>	<u>1,090,490</u>		<u>3,337,309</u>
<u>Net Surplus/(Deficit)</u>	<u>\$81,555</u>	<u>\$1,376,095</u>		<u>\$1,457,650</u>
<b>Statement of Movements in Equity</b>				
Equity at start of period	10,236,962	25,057,979		35,294,941
Net surplus/(deficit)	81,555	1,376,095		1,457,650
Other Movements	(1,275,000)	0		(1,275,000)
Equity at end of period	<u>\$9,043,517</u>	<u>\$26,434,074</u>		<u>\$35,477,591</u>



## Audit Report

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### **The Members of the Grand Lodge of Antient Free & Accepted Masons of New Zealand (Grand Lodge)**

We have audited the financial report on pages 1 to 11. The financial report provides information about the past financial performance of the Grand Lodge of Antient Free & Accepted Masons of New Zealand and its financial position as at 30 June 2009. This information is stated in accordance with the accounting policies set out on page 4.

#### **The Boards Responsibilities**

The Board of General Purposes is responsible for the preparation of a financial report that fairly reflects the financial position of the the Grand Lodge of Antient Free & Accepted Masons of New Zealand as at 30 June 2009 and the results of operations for the year ended on that date.

#### **Auditor's Responsibilities**

It is our responsibility to express to you an independent opinion on the financial report presented by the Board of General Purposes.

#### **Basis of Opinion**

An audit includes examining, on a test basis, evidence relevant to the amounts and disclosures in the financial report. It also includes assessing:

- the significant estimates and judgements made by the Board of General Purposes in the preparation of the financial report; and
- whether the accounting policies are appropriate to the the Grand Lodge of Antient Free & Accepted Masons of New Zealand circumstances, consistently applied and adequately disclosed.

We conducted our audit in accordance with New Zealand Auditing Standards. We planned and performed our audit so as to obtain all the information and explanations that we considered necessary in order to provide us with sufficient evidence to obtain reasonable assurance that the financial report is free from material misstatements, whether caused by fraud or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial report.

Other than in our capacity as auditor we have no relationship with, or interests in, the Grand Lodge of Antient Free & Accepted Masons of New Zealand.

### Qualified Opinion

We were unable to satisfy ourselves, by any audit procedures, as to opening balances as at 1 July 2008, as this is the first year we have audited the Grand Lodge of Antient Free & Accepted Masons of New Zealand. Any misstatement of these balances would affect the results for the year ended 30 June 2009 and the closing balances as at 30 June 2009. We do not issue an opinion on the comparative information.

The Grand Lodge of Antient Free & Accepted Masons of New Zealand has not recognised all Museum Artefacts, Regalia and Jewels in the Statement of Financial Position nor the associated depreciation expense in the Statement of Financial Performance. This is a departure from applicable Financial Reporting Standard No.3 (FRS-3): Accounting for Property, Plant and Equipment, which requires all assets to be recognised and depreciated in the financial statements. The Grand Lodge of Antient Free & Accepted Masons of New Zealand has not quantified the financial effect of this departure from applicable Financial Reporting Standard.

In our opinion, except for the adjustments that might have been found to be necessary had we been able to obtain sufficient evidence concerning opening balances and the effect of the departure from applicable Financial Reporting Standard No.3 as outlined above, the financial report on pages 1 to 11 fairly reflects the financial position of the Grand Lodge of Antient Free & Accepted Masons of New Zealand as at 30 June 2009 and the results of its operations and for the year ended on that date

Our audit was completed on 27 October 2009 and our qualified opinion is expressed as at that date.



**Grant Thornton**  
**Wellington**  
**29 October 2009**

## NECROLOGY

The Board of General Purposes regrets having to report the passing, in the year to 30 June 2009, of the following Officers of Grand Lodge and holders of the Grand Master's Order of Service to Masonry:

MWBro Robert Denis **Richmond**, Past Grand Master

RWBro Percy Hugh **Hartnett**, Past Deputy Grand Master

RWBro Philip John **Oliver**, Past Deputy Grand Master

RWBro David Henry Edward **Gear**, Past Provincial Grand Master

RWBro Frank **Howarth**, Past Provincial Grand Master

RWBro George Francis (Frank) **Powell**, Past Provincial Grand Master

RWBro Ian (Courtney) **Rowe**, Past Provincial Grand Master

RWBro John Sutherland **Barton**, Past Grand Warden

RWBro John Barrie **Glasson**, Past Grand Warden

RWBro Gerald John Alistair **Hoad**, Past Grand Warden

RWBro Donnie Dale **Redman**, Past Grand Warden

RWBro Stanley James (Jim) **Ting**, Senior Grand Warden

VWBro Kenneth Leslie **Toomer**, Past Grand Chaplain

VWBro Terras Wroxton **Walls**, Past Grand Superintendent of Works

VWBro Ivan Coulson **Bulmer**, Past District Grand Master

VWBro Bruce Douglas **Watson**, Past District Grand Master

VWBro Maxwell James **Clarke**, Past Assistant Provincial Grand Master

VWBro Russell Gilbert **O'Callaghan**, Past Assistant Provincial Grand Master

VWBro Maxwell Rex **Short**, Past Assistant Provincial Grand Master

VWBro Ronald Thomas **Cochrane**, Past Grand Lecturer

VWBro Robert **Collins**, Past Grand Lecturer

VWBro Kenneth **Smith**, Past Grand Lecturer

VWBro Jack Lionel A. **Wright**, Past Grand Lecturer

VWBro Gordon Stephen **Griffiths**, Past Grand Director of Ceremonies

VWBro Donald Herbert **Hancock**, Past Grand Director of Ceremonies

VWBro Montague George **Perrin**, Past Grand Director of Ceremonies

VWBro Clifford Desmond **Phillips**, Past Grand Director of Ceremonies

VWBro Colin Arthur **Pugh-Williams**, Past Grand Director of Ceremonies

VWBro Cyril Winston **Wahren**, Past Grand Director of Ceremonies

VWBro Frank Russell **Wilson**, Past Grand Director of Ceremonies

VWBro Charles **Gillan**, Past Grand Almoner

WBro Lawrence Guy **Hartley**, Past Grand Deacon

WBro Raymond Charles **Bennett**, Past Assistant Grand Director of Ceremonies

WBro Keith Edward **Addis**, Past Grand Bible Bearer

WBro Ronald James **Anderson**, Past Grand Bible Bearer

WBro Allan Joseph **Blackmore**, Past Grand Bible Bearer

WBro George Noel **Coughlan**, Past Grand Bible Bearer

WBro John Robert **Egan**, Past Grand Bible Bearer

WBro Eric **Ford**, Past Grand Bible Bearer

WBro Roger Frank **Graham**, Past Grand Bible Bearer

WBro George Alfred **Hutchinson**, Past Grand Bible Bearer

WBro William John (Martin) **Mehrtens**, Past Grand Bible Bearer

WBro Leslie Radford **Schroder**, Past Grand Bible Bearer

WBro Norman Harold **Sims**, Past Grand Bible Bearer

WBro Joseph Raymond **Templeton**, Past Grand Bible Bearer

WBro George Edward **Warburton**, Past Grand Bible Bearer

WBro Raymond Beath **Bond**, Past Grand Sword Bearer

WBro Colin Frank **Brookes**, Past Grand Sword Bearer

WBro Alan John **Carseldine**, Past Grand Sword Bearer

WBro Royce Allan **Hall**, Past Grand Sword Bearer

WBro Clempson Robert **Hughes**, Past Grand Sword Bearer

WBro Clement William F. **Page-Croft**, Past Grand Sword Bearer

WBro Richard Dale **Rohland**, Past Grand Sword Bearer

WBro Owen Lyall **Seabourne**, Past Grand Sword Bearer

WBro James Gerald **Adcock**, Past Grand Standard Bearer

WBro Alexander James **Borland**, Past Grand Standard Bearer

WBro Cecil Rae **Morris**, Past Grand Standard Bearer



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