

THE GRAND CHARITY

ESTABLISHED BY THE UNITED GRAND LODGE OF ENGLAND

REGISTERED CHARITY NO 281942

FREEMASONS' HALL
60 GREAT QUEEN STREET
LONDON WC2B 5AZ

THE RELIEF CHEST ENVELOPE SCHEME – GUIDANCE NOTES

The Inland Revenue allows Registered Charities to claim tax back from all donations made under the Gift Aid Scheme. The Grand Charity is then able to claim an additional 28p for every £1 donated. The introduction of an Envelope Scheme, similar to that already in use by many other charities, will enable us to extend the scope for claiming Gift Aid to include traditional cash collections undertaken at Masonic meetings.

The purpose of this pack is to give you all the guidance necessary to collect and forward these donations to the Relief Chest Office. We will then claim the Gift Aid on your behalf and credit the amount to your Relief Chest.

It is hoped that you will be able to make full use of this new initiative to maximise the impact of the generosity of your individual members.

ENVELOPES – Envelopes have been produced centrally by the Grand Charity to meet the Inland Revenue criteria. These will be supplied on demand at no cost to the Lodge, Chapter or Province. Variations should not be produced locally without agreement in advance from the Grand Charity.

The envelope should **only** be completed by the donor if he is a U.K. tax payer and has paid an amount of income or capital gains tax at least equal to the amount the Grand Charity Relief Chest will reclaim.

The donor must write his name and full address clearly or we will be unable to reclaim tax.

The envelopes should be collected and opened by a member of the Lodge, Chapter or Province who receives the money on behalf of the Grand Charity. He should note the amount each envelope contains on the top right hand corner.

DONATION VERIFICATION – As most donations given in this manner are likely to be cash, it is assumed that the Lodge, Chapter or Province will bank the proceeds and issue a cheque to cover the total amount. To adhere to Inland Revenue guidelines, the source of donations covered by such a cheque not drawn on the donor's own account will need to be verifiable.

The enclosed schedule aims to make this process as painless as possible. The schedule must be completed by the member of the Lodge, Chapter or Province who has collected the envelopes and sent to the Relief Chest Office along with all the completed envelopes.

Without this schedule we will not be able to reclaim tax, even if the envelopes have been correctly completed.

Please contact the Grand Charity office on the following number **0207 395 9246/9361** if you would like any more information on tax efficient giving.