



The Grand Lodge of Antient Free and Accepted Masons of Scotland

William Ramsay McGhee, M.St.J., D.L., Grand Master Mason

Brethren

It has been brought to my attention that the Covid-19 Business Grant is taxable. I have asked Grand Treasurer to check out the implications and he has given me the following helpful advice.

Business Support Grant

I am aware that many Lodges have claimed the £10,000 Business Support Grant from their local authority to assist their finances during the current pandemic. Please be aware that, in common with all business recipients, this grant is taxable. At the current rate of Corporation Tax this will result in a liability of £1,900. Currently a large number of Home Lodges will not require to complete a Company Tax Return as any income will be treated under the “mutuality of trading” doctrine – that income is derived from members and that those members have a right to share equally in any surplus. The receipt of the Grant falls out with this doctrine and is therefore taxable. Those Lodges who currently submit Company Tax Returns should ensure that whoever is responsible for completing the Return is aware of the receipt of the grant. Lodges not currently required to lodge a Company Tax Return have an obligation to contact HM Revenue & Customs (telephone number 0300 200 3410) and advise accordingly.

It is important that we all keep well within the law, so please take heed of the above advice.

I have previously mentioned that our Lodges in Hong Kong and Western Australia are beginning to open their doors again – yesterday I got the following news from Brother James Ironside our District Grand Master of New Zealand South –

It is agreed that meetings will resume as of July 2020. The first meeting will be a District Grand Lodge committee meeting to be held on Wednesday 1st July 2020 at the Masonic Centre Dunedin.

It is then proposed that the Lodges will resume their meetings from Wednesday 15th July 2020. All meetings will be in accordance with the current published guidelines, with strict contact tracing in force by a separate signing in sheet (other than the attendance register) to include contact phone numbers, or by use of the Government NZ COVID Tracer application by way of scanning the ‘QR’ code on the official registered poster.

The District Grand Master will provide dispensations to Lodge Peninsula Kilwinning 696, Lodge St. John 461 Milton and Lodge Cargill Kilwinning 632 to allow them to alter their respective meeting dates to a suitable and agreed time with their Brethren should they so desire.



It has been stipulated that all July 2020 meetings will be strictly of a business nature, with the option of a lecture of masonic interest only which will enable the Lodges to conduct any necessary ballots before degree work will be able to resume in August 2020.

This is good news and gives us all a boost to know that each week more of our Scottish Brethren are able to get back to meetings albeit within fairly strict guidelines. The strict contact tracing put in place by the New Zealand Government is of particular interest.

Latest news from the Scottish Constitution Freemasonry Supports Facebook page is as follows –
<https://www.facebook.com/groups/Scottish.Constitution.Freemasonry.Supports/>

Members	2243
Posts	200
No of Members posting	129
Lodges mentioned	118
Provinces mentioned	29
Districts & Lodges abroad	7
Monetary Value	£148,365 an increase of over £2,300 since last week

Overseas Brethren membership position on SCFS during the last week is:

- * 91 new members
- * 2 New Districts ... Peru and Nigeria
- * 30 Districts/Under Grand Superintendency/Under Supervision.

I have now had three Zoom meetings with our District Grand Masters all of which have been very informative and encouraging. On Tuesday night I had the pleasure of hosting a first Zoom conference with our Provincial Grand Masters – we had 29 out of 32 PGM's present which was excellent. I was delighted to get up to date reports from everyone on the tremendous amount of assistance being given to communities as reflected above but equally delighted to receive the very upbeat messages from everyone – my sincere thanks to all our Lodges throughout the world who are continuing to operate via "What's App", "Zoom" and other platforms and who are doing great work in all the communities where they live, work and operate. The help and assistance being given to communities, hospitals, hospices, care homes and to individuals should make us all extremely proud to be Freemasons.

Grand Lodge has undergone a full deep clean this week with a view to start getting some staff back into Grand Lodge. Offices have been rearranged to ensure that social distancing will be observed. It will be a step by step process to ensure that staff are going to be safe. Once the process starts, I will keep you all up to date with progress but, in the meantime, please continue to use the contact details below.

Please remember for any urgent issues whether at home or abroad – you can contact Grand Lodge on the following numbers - Dawn Oliff - 07464 683630, Sue Williams 07881 440272 and Andrew Paterson 07787 217772. Emails to Sue at pa@grandlodgescotland.org will also be picked up and forwarded to the correct person.

Please take care of yourselves and each other – stay safe.

Kindest regards to you all.

Ramsay McGhee

