



The Grand Lodge of Antient Free and Accepted Masons of Scotland

William Ramsay McGhee, MStJ, D.L., Grand Master Mason

Brethren

30.10.2020

Thanks to Grand Treasurer, we have moved forward in the quest to get a definitive answer to the taxation question. Direct requests to HMRC have resulted in advice that each Lodge should contact them individually as each case could be different. However, Brother Bell has suggested that the following may be of assistance to the Lodges –

I have finally found an answer to the tax question re the Coronavirus Small Business Support Grant of £10,000 (I think!).

Schedule 16, Paragraph 4 (1) of the Finance Act 2020 states:

“An amount of a coronavirus support payment that relates only to mutual activities of a business that carries on a mutual trade is to be treated as if it were income arising from those activities (and accordingly the amount is not taxable).”

This would appear to cover our Lodges although when I am submitting the Company Tax Return to HMRC I will be advising that the Lodge / Club has taken advantage of the above exemption (quoting the full reference) in calculating the taxable income. Each Lodge / Club should take advice before submitting a Company Tax Return as it is their responsibility to ensure that the return is correct.

Latest news from the Scottish Constitution Freemasonry Supports Facebook page is as follows –

<https://www.facebook.com/groups/Scottish.Constitution.Freemasonry.Supports/>

	Last week	This week
Members	3846	3883
Posts	456	460
No of Members posting	203	204
Lodges mentioned	239	243
Provinces mentioned	31	31
Districts & Lodges abroad	15	17
Monetary Value	£339,114	£340,235



SCFS Overseas Report

- We welcomed **26** Overseas Brethren this week.
- Our Overseas Membership is now standing at **1140** Members.
- The geographical spread of Overseas Members this week saw Brethren being welcomed from ... The Bahamas, Bermuda, Botswana, Central South Africa, Jamaica, Jordan, Middle East, Nigeria, Trinidad & Tobago and Grenada, Western Australia.
- The largest increase in membership was from the **District of the Middle East**.
- *Lodge Ratanakosin, No. 1833 (Middle East)* and *Lodge Felicity, No. 1681 (Trinidad & Tobago and Grenada)* equally had the largest number of Brethren joining from an individual Lodge.
- The Masonic audience viewing the examples of the excellent support being shared on the SCFS page was further extended as new International Constitution Members joined the group from the GL of Canada in the Province of Ontario, GL of Newfoundland and Labrador, UGLE, GL of Peru, MWGL of Free and Accepted Masons of the Philippines, United GL of Queensland, GL of South Africa and the GL of New Zealand
- 17 Districts have now shared posts about the support being provided within their communities. We thank the *District of Botswana* the *District of the Bahamas* for submitting their first posts this week.

Can I remind you of the Raffle in Aid of Masonic Homes – each draw entry costs £5 and if you would like to participate, please email John at john.muir1779@gmail.com
Thank you to everyone who has taken part, your support is greatly appreciated, and all of the funds raised will be used for the benefit of the Residents. Over 300 tickets sold so far – please keep it going.



Finally, can I remind you to ensure the safety of your buildings during the lockdown – that they are kept in good repair not only on the inside but externally as well. Check that insurance policies are in place and that they have not been altered by the insurance companies in respect of coronavirus issues.

In the meantime, please stay safe, look after yourselves and each other.

Ramsay McGhee
Grand Master Mason

