

THE RELIEF CHEST GIFT AID ENVELOPE SCHEME GUIDANCE NOTES

HM Revenue & Customs (HMRC) allows registered charities to claim back tax from all donations made under the Gift Aid Scheme. The Freemasons' Grand Charity is therefore able to claim an additional 25p for every £1 donated.

The introduction of an Envelope Scheme, similar to that already used by many other charities, has enabled 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, who 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 initiative to maximise the impact of the generosity of your individual members.

A flowchart illustrating the process required to claim Gift Aid on donations made in Gift Aid envelopes is included in this pack.

ENVELOPES

Gift Aid Envelopes have been produced centrally for the Freemasons' Grand Charity to meet HMRC criteria. These will be available from your Masonic centre or your Provincial office at no cost to your Lodge, Chapter, and Province etc. Variations must not be produced locally without prior agreement with the Freemasons' Grand Charity.

-  **The donor should complete the tear-off slip on the envelope *only* if he is a UK Tax Payer and has paid an amount of Income Tax or Capital Gains Tax at least equal to the amount that the Freemasons' Grand Charity will reclaim.**
-  **The donor must write his full name and house number (or name) & Post Code clearly, or we will not be able to reclaim tax.**
-  **Once the donor has completed the tear-off slip, he should detach it and place it inside the envelope with his donation.**
-  **The envelopes should be collected and opened by a member or members of the Lodge, Chapter, Province etc., who receives the money on behalf of the Freemasons' Grand Charity. He should ensure that the amount entered on the slip corresponds with the donation.**

Please ensure that all members who wish their donation to be treated as Gift Aid have ticked the appropriate box on the tear-off slip. **We will not be able to reclaim tax if the donor has not signed a Gift Aid Declaration or ticked the box on the tear-off slip.**

ENVELOPE/DONOR VERIFICATION SCHEDULE

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

The Verification Schedule is provided to make this process as uncomplicated as possible. The Schedule is completed by the member of the Lodge, Chapter, Province, etc., who has collected the envelopes and must be sent to the Relief Chest office along with all of the tear-off slips from the envelopes and cheque. The cheque must be made payable to The Freemasons' Grand Charity.

Other useful contacts

HM Revenue & Customs (For information about Gift Aid) www.hmrc.gov.uk/individuals/giving/gift-aid.htm
The Charity Commission (For information about Registered Charities) www.charity-commission.gov.uk/