



Medical Care and Support

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ENVELOPE SCHEME - GUIDANCE NOTES

HM Revenue and Customs allows Registered Charities to claim Gift Aid on all charitable donations that have been made by a UK tax payer. The use of an Envelope Scheme, similar to that already in use in many churches, enables us to extend the scope for claiming Gift Aid to include traditional cash collections undertaken at a wide variety of Masonic meetings.

HM Revenue and Customs has approved a scheme whereby envelopes can be used to collect cash donations on behalf of the Masonic Samaritan Fund from which, providing certain guidelines are followed, the Fund can submit a claim for Gift Aid on all donations.

The purpose of this pack is to give you all the guidance necessary in order to collect and forward these donations to the MSF. We will then claim the Gift Aid on your behalf and credit the original donor with the full amount.

It is hoped that you will be able to make full use of this scheme in order to maximise the impact of the generosity of individual members.

ENVELOPES – Envelopes have been produced centrally by MSF in order to meet HM Revenue and Customs 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 MSF.

The donor should complete the envelope **only** if he is a Tax Payer and has paid an amount of Income Tax or Capital Gains Tax at least equal to the amount that the Masonic Samaritan Fund will reclaim.

In cases where the donors' intention is unclear or their name and address are either not completed or are illegible, we will be unable to reclaim tax.

The envelopes should be collected and opened by an official of the Lodge, Province or Festival who should note the amounts they contain on the top right hand corner of each envelope.

DONATION VERIFICATION - As most donations given in this manner are likely to be in cash, it is assumed that the Lodge or Province will bank the proceeds and issue a cheque to cover the total amount. In order to adhere to HM Revenue and Customs guidelines, the source of donations covered by a cheque not drawn on the donors own account will need to be verified.

The enclosed letter aims to make this as painless as possible. It must be completed by a Lodge, Province or Festival official and sent to the Masonic Samaritan Fund along with all the completed envelopes.

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

Please contact us on the above telephone number if you would like any more information on tax efficient giving or the role of the Masonic Samaritan Fund.