



## Nugget

### Charity

#### **Index**

The rules around charitable giving - explained.

#### **Summary**

An exploration and explanation of the rules around the giving of Alms.

#### **Keywords**

Lodge, Charity-Steward, Rules, Laws

## **Alms:** *'Money or goods given as charity to the poor'*

We are often asked whether or not there is any official guidance about the giving of Alms. Indeed, there is, but it is tightly bound up with the subject of Charities and on this subject the Lodge Charity Steward is the complete master. He will know the Charities Acts and is therefore wise and shrewd enough to channel as much as possible of our charitable donations into the Relief Chest Scheme. (In this way the rather time-consuming Inland Revenue tax recovery can be taken care of by the United Grand Lodge of England rather than him!)

For the layman or new Master, it is important though to have a basic understanding and be able to distinguish between *'giving to charity'* and *'giving to a Charity'*. Giving to charity is a matter of the heart, giving to a Charity is a matter of both the chequebook and the law. A benevolent fund may become a Charity when, as defined in its Trust Deeds, it serves the public interest and is devoted exclusively to, say, the relief of poverty or the advancement of religion or education or comparable purposes beneficial to the community at large; and these can be wide ranging. (This exclusivity of the proposed charity becomes one test for deciding whether or not the Inland Revenue grants tax relief).

The United Grand Lodge of England advises that:

*'Money from charities may only be used for charitable purposes as defined by law. Christmas gifts for widows of deceased brethren or flowers at funerals are both in the best Masonic tradition but they are not in law regarded as charitable purposes and must not be drawn from any fund which in law is a charity' (see above).*

But charity is instinctive in Freemasons and we all want to satisfy the charitable wishes of the heart, so how do we go about giving those Christmas gifts to our Lodge widows? Nothing could be simpler. Grand Lodge goes on to say, *'It is the responsibility of the Master to make a clear announcement before the collection (in the Temple or at Dinner) that the Alms or other collection are to go to (say) the widow's Christmas gifts or to a named charity e.g. to the Lodge's Charity Fund or to any other benevolent fund'.*

We then have to keep three things in mind. The destination of the collection has to be clearly identified before the event; charitable and non-charitable funds need to be kept totally separate; and, thirdly if we have stated that the collection is going to a Charity we must not then siphon off any part to a non-legal cause, irrespective of how worthy, needy or deserving such a cause may be, such as a Ladies' Night or those most deserving but sadly ineligible Lodge widows.

I conclude with a quotation from John Ruskin. *'To give alms is nothing unless you give thought also'.*

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##END##

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## Recommended use of Nuggets

Nuggets offer a short, simple and readily absorbed means of progressing Masonic knowledge and an easy way to introduce learning to Lodges and Chapters. It is hoped that they will become a regular feature of Lodge and Chapter meetings as well as a source for private-study.

Nuggets can be included as an item in the summons and read at most Lodge/Chapter meetings. They can be:

- Read by either a new or an experienced Mason with the minimum of preparation and practice; *though ideally, they need to be read a few times beforehand.*
- Themed with the meeting or activity.
- Used to initiate a discussion within a Lodge/Chapter, LOI/COI, or group.
- Read at home and shared as a topic for a future discussion.
- Used as a focus for an unplanned, informal discussion.

**For further nuggets and other learning materials visit 'Solomon' at <http://solomon.ugle.org.uk>**

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