

There is Government assistance available to Masonic Lodges; what a Lodge may claim and what it is entitled to depends on the circumstances of the Lodge. Unfortunately, not all Lodges will qualify for financial assistance. Lodges with their own property and with a social club/bar should qualify for financial assistance. For ease of reference, I shall refer to financial assistance using the generic term – grants.

Grants are funded by the UK government. Funds are allocated to the Scottish Government (ScotGov) who in turn cascade to Local Authorities to administer the grant. The exception to this rule is Coronavirus Job Retention Scheme (CJRS) which is administered directly by HMRC. This means grants are claimed online either from your Local Authority Council or in the case of CJRS you claim through HMRC. So far, each grant has had strict time limits to make an application; in other words, there are deadlines to meet!

The Chancellor announced the first grant at the start of lockdown in March 2020. This was for £10000 and called Coronavirus Business Support Fund. It was a one-off grant the amount determined by rateable value e.g., £10000 if rateable value of £18000 or less or for those where rateable value £18001 or more - £25,000. When launched this grant was described as available to claim no later than 31 March 2021 but sadly I have not been able to find contemporary reference to it on either the ScotGov or Local Authority site so I cannot confirm if it is still available.

Presently ScotGov business support is set out in their Coronavirus Strategic Framework Business Fund, just google “Strategic Framework Business Fund” to read in full. If your business is required to close by law or to significantly change its operations due to COVID-19 restrictions from 2 November 2020, you may be eligible to apply for grant funding.

This support follows on from the Coronavirus Restrictions Fund which covered the period 9 October until 1 November. Applications for that funding closed on 3 November 2020.

If your business is required to close by law you might be eligible to claim on the Business Temporary Closure Fund, or, if by law you’ve had to modify your operation by law you might be eligible to claim on the Business Restrictions Fund. My experience is there is no consistency which claim will be successful it depends on each lodge’s circumstances.

If your business is required to close by law you could be entitled to either a temporary closure grant, every four weeks, of £2,000 if your business premises have a rateable value of up to and including £51,000 or £3,000 if your business premises have a rateable value of £51,001 or above.

If your business is required to modify its operation you might be entitled to a business restriction grant, every four weeks, of one of the following £1,400 if your business premises have a rateable value of up to and including £51,000 or £2,100 if your business premises have a rateable value of £51,001 or above.

If entitled to either grant you only need claim once, then so long as entitlement continues payment it is paid every 4 weeks.

For those lodges with employees currently furloughed and previously paid under paye rules there is immediate help available under the Coronavirus Job Retention Scheme. Lodges can claim up to 80% of an employees' wages (based on their wages prior to March 2020). Full details as to how to claim are on the HMRC website, it's a very simple process and easy to follow. Claims are made monthly.

There was also a Furlough Support Grant to further help employers, but this closed Sunday 13 December 2020. This was a one-off payment of £1650.

The Chancellor announced another one-off grant for businesses on 4 January 2021. ScotGov released its claim criteria on 11 January. If you already receive a grant under the Business Temporary Closure Fund this top up will be paid with the next instalment. Unfortunately, the rules are not clear whether recipients of the Business Temporary Restriction Fund will also receive this grant.

Before finishing a common question asked is "are these grants taxable?". There is no one size fits all answer; it is wholly dependent on the facts. I suggest however that as most lodges have no Corporation Tax liability on their "profits" because of what's known as mutual trading and any non-mutual activity is usually small and incidental to the primary function of being a masonic lodge it follows therefore that for the majority of lodges are grants will be non taxable.

Finally – it is important to remind everyone that each lodge is different, and this means entitlement to grant will be different for each lodge. With that in mind-

- 1 This is not an easy job for a lodge treasurer so talk to other treasurers within and without your Province, share and help each other.
- 2 The rules might seem complicated, but the claim process is usually simple so stick at it.
- 3 Every Local Authority has a Business Gateway, keep a close watch on their website, Facebook or Twitter profile for up-to-date information.

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Lodge Treasurer