

The quarterly newsletter
of the District Grand
Lodge of the South Island

DEGREES SOUTH



FEBRUARY 2014

FREEMASONS' MILLIONS AREN'T TRUE CHARITY, RULES JUDGE

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IMPORTANT DATES

- **Wednesday 12th March - Conyers Lodge Installation**
- **Saturday 26th April - Lodge Night 1759 at West Melton**
- **Monday May 12th - Amberley Installation**
- **Saturday 17th May - Annual Communications at Ashburton**

A mischievous report in the UK Daily Telegraph suggests that Freemasons will be denied a multi-million pound tax break after a judge ruled that their governing body was not sufficiently "philanthropic" to be exempt from VAT(GST), despite being the second largest charitable donor in the country.

The United Grand Lodge of England, which in 2010 donated more than £82 million to good causes, was told that its emphasis on caring for fellow masons meant its giving was not "wholly philanthropic".

Judge Charles Hellier noted that only between 25 and 30 per cent of the Grand Lodge's charity donations go to causes with no Masonic connections.

"To the extent that monies were paid with the hope or expectation of self-insurance, their payment does not seem to us to be an act of philanthropy," he ruled.

The United Grand Lodge of England represents about 250,000 Freemasons, belonging to 8,000 lodges. In 2010 it gave money to organisations including the Royal College of Surgeons, Help the Hospices, the Red Cross and the Air Ambulance Service. Each of its members pays at least £14 a year into Freemasonry's "Grand Charity" and are sworn to the pursuit of truth, "brotherly love" and civic duty.

The Grand Lodge argued that its charitable giving benefits the public in general — not just Masons — **and sought a VAT rebate on subscriptions paid by its members over more than 20 years.**

After resistance from Her Majesty's Revenue and Customs, Judge Hellier, sitting in the Tax Chamber of the first-tier tribunal, ruled that Freemasons' "hope or expectation" that The Grand Charity would assist them and their families in times of need meant their donations had an element of "self-insurance" and "personal benefit".

The Grand Lodge argued that Freemasonry's "peculiar system of morality, veiled in allegory and illustrated by symbols" is driven by principles of high moral stand-



ards, charitable giving and positive community involvement. It said its "aims of philosophical, philanthropic and civic nature" benefited the public in general and all Masons were expected to treat giving, truth and brotherly love as "a personal rule of life". Belief in a "supreme being" is a requirement for all Freemasons.

Quentin Humberstone, the Grand Lodge Treasurer, said the rituals for which Freemasonry is most famous were nowadays "generally something for the few".

Judge Hellier said that, despite the craft's charitable giving, the promotion of Freemasonry remained one of its primary objectives. He said its emphasis on mutual benevolence could not be regarded as "wholly philanthropic".

Raymond Reed, a member of the UGLE's Board of General Purposes, gave evidence to the court that Freemasonry had, since the 1960s, become more open and involved in the community.

But Judge Hellier concluded that only a small part of the UGLE's aims were "civic in nature" and dismissed the appeal. The judge said the UGLE had 56 days in which to mount an appeal against the decision. The UGLE declined to comment on the judgment, citing the appeal period.

(The article actually refers to a VAT tribunal ruling that relates to a VAT reclaim and exemption application made by the United Grand Lodge of England (UGLE). The article associates The Freemasons' Grand Charity with the VAT reclaim. However, The Freemasons' Grand Charity (Registered Charity No. 281942) is a separately constituted organisation that is not party to the UGLE's VAT tribunal. The Freemasons' Grand Charity's activities are outside the scope of VAT. - Ed)

FROM THE DEPUTY DISTRICT GRAND MASTER

The recent ceremony to re-install VW Bro Merv Wilkinson as the District Grand Master of the Scottish Constitution, NZ South, for a further five years was carried out with dignity and decorum. It was certainly enjoyed by all those who attended.

By happy coincidence the event coincided with Burns Night so the dinner which followed in the evening was quite outstanding with the undoubted highlight being "The Address to the Haggis" which had to be seen to be believed. After enjoying the whole day so much, it made me think on our own Constitution and the by-laws governing our District.

To my simple mind it seems unfortunate that Brethren who have been members of our Con-

stitution for 20 years have only had a single opportunity to witness the ceremony of installing, or re-installing, a District Grand Master. In fact those members with under 10 years in the craft have not even had the privilege. (Well done Paul for attending).

I firmly believe that it is high time to make some minor alterations to our District By-Laws to accommodate our younger Brethren whose ideas and expectations in 2014 differ slightly to our 1714 forefathers.

I hope that my thoughts will give you something to ponder over when enjoying your morning caffeine fix.

Best wishes to all.

Fraternally Ken

"I firmly believe that it is high time to make some minor alterations to our District By-Laws ."

UKES AT WINCHESTER



Guests at this year's Winchester Strawberry Night were treated to some of the finest ukulele entertainment this side of the Rangitata - well I would say that wouldn't I? (That's my hat just over the right shoulder of the red jacketed leader, Hugh McCafferty).

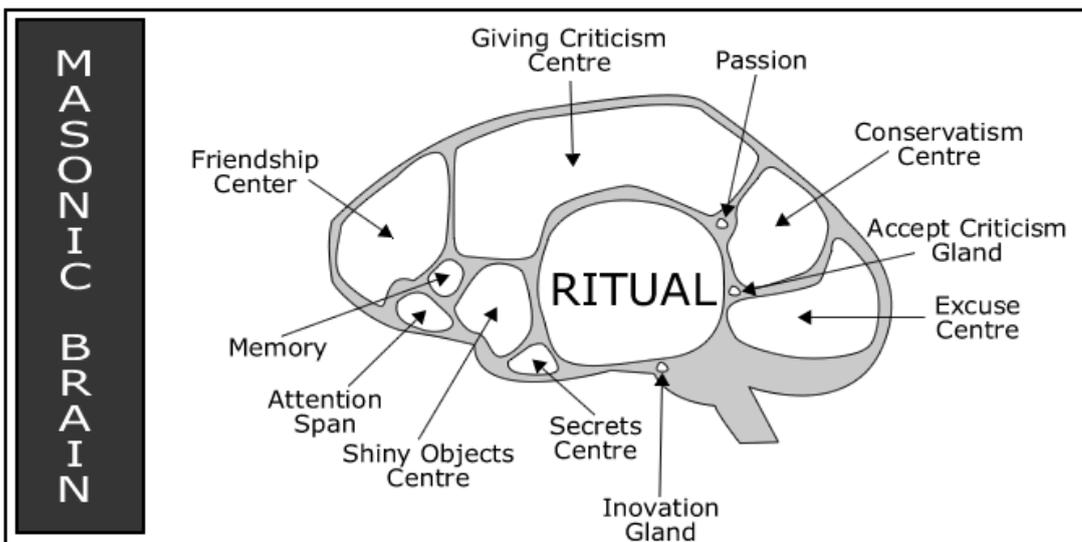
Seriously though, the Geraldine Ukuphonium Orchestra delivered an evening of song and mirth which seemed to strike a chord with all present, with many congratulatory messages subsequently being passed down.

The Orchestra was started just two years ago by Hugh and his wife Fi (far left) with the aim of creating fun and enjoyment through the instrument's inimitable and zany sound.

With the current membership rapidly approaching 30 and a further 11 signed up to this year's beginner's course, the Orchestra is taking on a life of it's own.

Performing regular gigs at the two local care homes in Geraldine and a slot at the Farmer's Market, the Orchestra is certainly bringing joy and amusement to the Community. They have played at a number of fundraising events and have been invited to play at the port side for one of the big cruise ships into Timaru at the end of the year.

They are now preparing for the 2nd annual Geraldine International Ukulele Festival featuring the Big Muffin Band from Auckland and Brit Rodriguez, a singer songwriter from Southern California. This all takes place in July with further details available from your editor.



KIRKPATRICK HOUSE, A MODEL FOR ALL MASONRY

We've all been there Brethren, those difficult to answer questions when someone discovers you're a mason:

What's' it all about then?

What does Freemasonry actually do?

Why are you a Mason?

When Past Deputy District Grand Master (EC) and successful businessman Samuel Kirkpatrick wrote his will, prior to his death in May 1925, he was in an enviable position to be able to demonstrate "the practice of every moral and social virtue" on his way to the Grand Lodge above.

The bequest of his home and remaining estate was to be used to fund a home to support the daughters of deceased Freemasons This was established a year after his death and since then some 400 young women have benefitted from this bequest.

W Bro Kirkpatrick's life and bequest has been covered in a previous issue of Degrees South. Since then Chairman of the Trust, W Bro Tony Hunter, has published an update that allows us an insight into the real benefits that have accrued as a result of Bro Kirkpatrick's foresight, by including some thoughts from the girls themselves.

These are just three examples of Masonry in action but we should not forget that there are another 397 and a similar story behind each one.

SelaiAhovelo Letica left Nelson College for Girls to attend Otago University where she gained a BSc in Botany and a post graduate qualification in Ecology. She initially studied part time for an MSc in Environmental Science and later upgraded her studies to an extra mural PhD at Massey University and has recently completed a post-doctoral Research Scientist position at AgResearch. "I am extremely grateful for the opportunity given to me by Athol and Hugh, the Masons, and the legacy of Kirkpatrick House. I very firmly believe that I wouldn't have achieved many of the qualifications or personal experiences I now have if it wasn't for the support of these organisations. My time at Nelson College for Girls enriched my view of the world and nurtured my very inquisitive and active personality into constructive channels. I made lifelong friends whilst at boarding school and learned lifelong lessons of self-respect and self-belief. These two things alone are probably my greatest achievements yet."

Kelly Yakas left Nelson College for Girls and headed for Otago University to study for her Bachelor of Laws degree through the mid



The original Kirkpatrick House, now sold.

1990's. Her career has been an amazing journey revolving around Early Childhood Education in Northland and managing projects and programmes for youth development.

Kelly's voluntary roles in the community bear witness to her commitment to improving the lot of young people. She is chair of the Kaikohe West School, treasurer of the Kaikohe Rugby Football & Sports Club and a board member of the R. Tucker Thompson Sailing Trust.

Deborah Wall writes to say that since leaving Nelson College for Girls she has worked full time in the finance industry for such companies as Westpac, AXA, Asteron and AALife. Now, after thirteen years she has started up her own business trading as "The Insurance Lady".

Deborah goes on to say "My experience with the Kirkpatrick Trust and the Masons has encouraged me to give back at every opportunity. I was Charity Captain with AXA Hearts in Action and won awards for my community service work. The education, friendships and life lessons that I had whilst boarding at CJ House has been invaluable over the years. I am very grateful to the Trust and the Board for this opportunity. I hope that more orphans are able to participate in this amazing incentive for life."

There you have it Brethren. The experiences of these three ladies say it all when anyone questions my motivation for becoming, and continuing to proudly be, a Mason. Samuel Kirkpatrick's legacy has done an amazing amount of good over the last 88 years and it is down to us, the current generation of Freemasons, to see that it continues. At your next meeting I would ask every Lodge to have an item on General Business to discuss gifting one Lodge collection each year to the Trust and help Bro Kirkpatrick's wonderful initiative to continue into the future.

Ed

"I made lifelong friends whilst at boarding school and learned lifelong lessons of self-respect and self-belief. These two things alone are probably my greatest achievements yet."

THE QUARTERLY PUBLICATION OF THE DISTRICT GRAND LODGE OF THE SOUTH ISLAND

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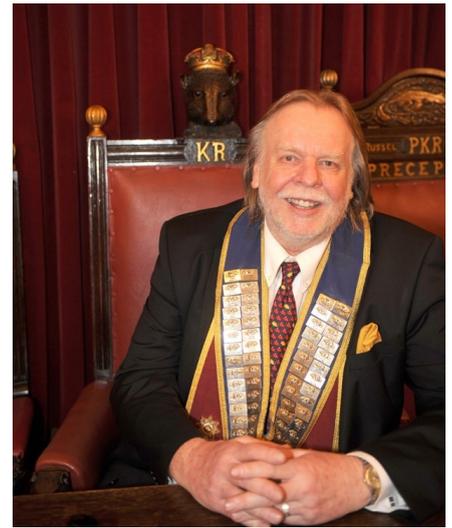
RICK WAKEMAN TAKES THE HELM OF THE GRAND ORDER OF WATER RATS

Rick Wakeman, who was in Christchurch last year, has been elected as King Rat of the Grand Order of Water Rats. In May he will be installed as the Worshipful Master of the Chelsea Lodge. This is the first time in history that one person has been at the helm of the two show business fraternities.

The GOWR predates the Chelsea Lodge by around seventeen years being formed in 1880. Many of its founders were Freemasons and some of its objectives were based around the lodge format, such as raising money for charity.

Chelsea Lodge and GOWR have enjoyed a very long association with many 'Rats' also being members of the Lodge, such as Joe Pasquale, Jess Conrad, and Roger De Courcey. Many King Rats have also been master of the lodge, but Rick will be the first to hold both titles at the same time.

Rick is about to commence a world tour to mark the 40th anniversary of the release of his landmark concept album Journey to the Centre of the Earth, based on the novel by Jules Verne. The show opens at the Albert Hall in April.



Degrees South Deadlines:

April 30th for the May edition
July 31st for the August edition
January 31st for the February edition

STOP PRESS

A recent attempt by the DDGM to seize power by misappropriating the DGM's regalia, house and car keys was thwarted by W Bro Bruce Russell who, on discovering the DDGM's regalia case, swiftly appointed himself DDGM. Our newly (self) appointed DDGM then took it upon himself to issue a decree requiring all Lodges to work with a ritual based on mid 18th Century workings, thereby returning the District to that time when W Bro Rowe was originally appointed DGM. Status quo finally being restored, W Bro Rowe eventually spotted his regalia advertised for sale in *The Old Trade Ate* market.

ANNUAL COMMUNICATIONS

This year's Communications is to be hosted by **Ashburton Lodge** and will be held on Saturday 17th May. Registration forms will be available from your Lodge Secretary shortly.



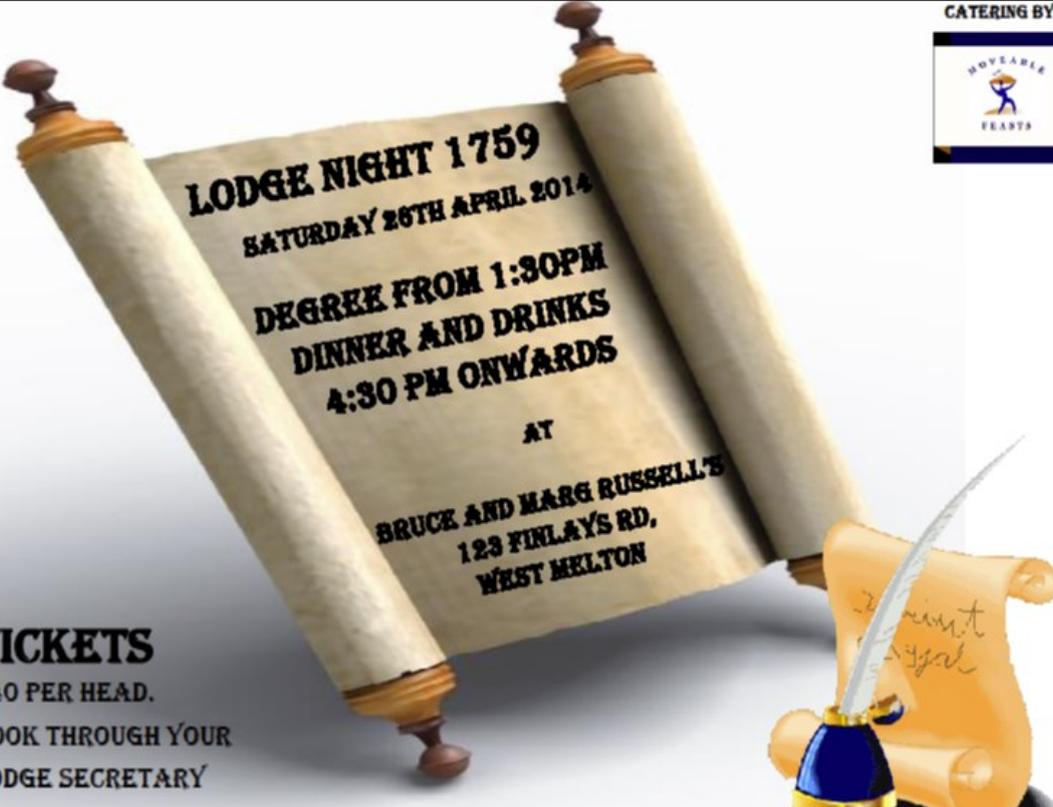
18TH CENTURY COSTUME WOULD BE VERY WELCOME BUT NOT MANDATORY.



AFTERNOON TEA FOR LADIES AND GUESTS



THERE IS ROOM FOR TENTS AND CAMPERVANS ON THE PROPERTY AND LOCAL MOTELS AT YALDHURST, ROLLESTON AND THE AIRPORT



LODGE NIGHT 1759
SATURDAY 26TH APRIL 2014
DEGREE FROM 1:30PM
DINNER AND DRINKS
4:30 PM ONWARDS
AT
BRUCE AND MARG RUSSELL'S
123 FINLAY'S RD,
WEST MELTON

CATERING BY...



TICKETS
\$40 PER HEAD.
BOOK THROUGH YOUR
LODGE SECRETARY