

THE GRAND LODGE

of Ancient, Free and
Accepted Masons
of North Carolina

District Deputy
Grand Master
6th Masonic District

Address reply to:
P.O. Box 416
Benson, NC 27504



July 26th, 2026

Fellowship Lodge No. 84
c/o Zach Stanley, Master
416 Grove St.
Clayton, NC 27520

Re: Scholarship Fundraiser Procedures

Dear Worshipful Brother Stanley,

Thank You for the conversation Thursday regarding the recent scholarship fundraiser this year. I am glad that it was successful and the work that your brethren put into this fundraiser made an impact in the awardee's education.

Here are some points to guide your officers and committee going forward:

1. The lodge shall get written approval from the Grand Secretary's office to go forward with the fundraiser. If there is no response within the few days of the request, follow up. No response does not mean approval.
2. Follow your scholarship guidelines. I have reviewed the guidelines of your fundraiser. It specifically states that the school/institution is paid directly. When payment is issued directly to the grantee, IRC 117 must be observed by the grantee to prevent additional tax liability. A payment directly to the institution(s) remedies this.
3. The lodge has a Lodge Charity Account (LCA) through the NCMF. As you are aware, the Foundation is a 501(c)3. Payments directly from a (c)3 to a (c)3 is much cleaner and covers both the grantor and grantee in terms of liabilities. It is the policy of the Grand Lodge to utilize these accounts for scholarships. Payments are requested through the NCMF portal.
4. While your scholarship fund through the LCA generates enough returns to fund a grant, it is good financial practice to fund the account with excess funds from a fundraiser to grow the corpus. Not every year experiences returns that we've seen in the past few years. Regular contributions to this fund may help fund larger scholarships to individuals or spreading the impact to additional students in the future.

This scholarship is an excellent way to get the lodge's name in the community while helping students with the cost of their education – something that we as Masons value. I trust that you will ensure that these items are observed going forward. I look forward to see the great work by Fellowship Lodge for the community in the years to come!

Sincerely & fraternally,

Matthew B. Moore
District Deputy Grand Master

