



# WATCH TOWER

BIBLE AND TRACT SOCIETY OF BRITAIN

THE RIDGEWAY LONDON NW7 1RN

TELEPHONE 020 8906 2211

TAC:TSC January 31, 2009

TO ALL BODIES OF ELDERS

Re: Congregation Gift Aid

Dear Brothers:

Gift Aid has proved to be a beneficial arrangement for congregations in Britain. Most congregations claim significant amounts of Gift Aid on donations they receive, in some cases in excess of £1,000 each year.

HM Revenue and Customs has prepared a CD containing a *Gift Aid Toolkit* and this has been sent to some congregations. This is a very helpful resource containing sample forms, instructions for registering your congregation with HMRC, details of how to make a claim and the answers to most of the questions you may have about Gift Aid. If your congregation has not yet received a copy of the *Toolkit* you may request one by phoning the HMRC helpline number: 08453 020203.

Occasionally we hear of congregations that have not made a Gift Aid claim for some years, or have not even registered to make claims at all. *May we encourage you, brothers, to ensure that your congregation is registered with HMRC and makes regular claims, at least once a year.*

If you have any questions about handling Gift Aid that are not answered in the *Gift Aid Toolkit* you would probably do best to phone the HMRC helpline number or look on their website. Of course, you are always welcome to contact us at Bethel if you wish.

Here are answers to some of the questions that we are often asked by congregations:

- HMRC views the congregation as a Company (not a Trust) for tax purposes.
- You can submit claims for previous years for up to six years.
- In most cases a standing order is the best way to make regular Gift Aid donations. It is convenient to the donor (especially in today's society where many individuals do not carry cash with them) and also provides clear evidence of the receipt of the donation in case of an HMRC audit.
- If brothers and sisters wish to make Gift Aid donations to benefit the worldwide work please encourage them to do so direct to us rather than through the congregation.

We hope this information is helpful to you and take this opportunity to send our warm Christian love and greetings.

Your brothers,

*Watch Tower B. & J. Society*  
OF BRITAIN