



## What is Gift Aid?

This is a government scheme which allows the congregation (as a registered charity) to reclaim the tax you have already paid on the money you give in your offering.

## How does the Church benefit?

While the basic rate of Income Tax is 20%, the congregation can recover tax at the rate of 25%.

- **£4 becomes £5.**
- **£20 becomes £25.**
- **£40 becomes £50.**
- **£100 becomes £125.**
- **£500 becomes £625.**
- **£1,000 becomes £1,250.**

If members of the congregation give £50,000 as Gift Aid contributions, the tax refund will increase this to £62,500.

If members of the congregation give £100,000 as Gift Aid contributions, the tax refund will increase this to £125,000.

## Who can give through Gift Aid?

Anyone who pays Income Tax or Capital Gains Tax, which is annually at least equal to the tax which the congregation and other charities to which you make Gift Aid donations will reclaim on your gifts for that year.

## What is required?

Sign a Gift Aid Declaration – this is printed overleaf, ready for you to complete.

Give your offering using Offering Envelopes, or by Bank Standing Order, or by Cheque – to provide the Church with the necessary record of your giving.

## You do not need ...

- To promise to give a particular amount.
- To promise to give for a specified period of time.

You can cancel your Gift Aid Declaration at any time by writing to your Congregational Treasurer or Gift Aid Convener.

You must also advise them if you cease to pay sufficient tax or change your name or home address.

## Gift Aid is good Stewardship

Giving your offering as a Gift Aid contribution increases the value of your offering by 25%.

Tax recovered on Gift Aid offerings increases the annual income of Church of Scotland congregations by more than £10 million.

More money coming in to the Church means more sharing of the gospel through the work of the Church.



*While Jesus was in Bethany, reclining at the table in the home of Simon the Leper, a woman came with an alabaster jar of very expensive perfume, made of pure nard. She broke the jar and poured the perfume on his head...*

Mark 14:3