



LORD'S WORK TRUST

BUSINESS GIVING

The purpose of this leaflet is to explain how you can give to the Lord's work through your Business by using Gift Aid.

While giving through your Business by Gift Aid is similar to the individual use of these methods (see separate brochures), there are certain important differences in respect of the treatment of Tax which need to be clearly understood.

Business giving by Gift Aid differs from individual giving by Gift Aid in the following ways:-

1. To be effective for Tax purposes, the gift needs to be paid out of annual profits to a registered charity, such as Lord's Work Trust.
2. The Company is not required to deduct tax from the gift but should remit the full amount gifted, inclusive of Tax.
3. In the Company's annual accounts the total amount gifted is entered as a tax-deductible expense to be set against profit. This secures the benefit to the company of this method of giving.



The Lord's Work Trust is a registered charity based in Kilmarnock, Scotland. It was established over 100 years ago by the late John Ritchie in response to giving by the Lord's people who read the early missionary reports in the Believer's Magazine in the 1890's.

The primary service of the Trust is to act as a channel for funds to assembly commended workers and related work. It also encourages God's people to have a prayerful interest in the Lord's servants and their work by providing up to date information in its free publication "Look on the Fields" and "Fortnightly News".

Today the Trust remains committed to the furtherance of the Lord's work at home and abroad by providing support and encouragement to the Lord's servants. As part of this the Trust is committed to helping the Lord's people be aware of the most advantageous ways of supporting the work of the Lord. If there is any way in which you feel we can help you, please contact us - we will count it a privilege to be of service to you.



*Striving Together for the Faith, Furtherance and Fellowship
of the Gospel.* Philippians Ch. 1