



A guide to tax incentives for corporate giving



HM TREASURY



Home Office
BUILDING A SAFE, JUST
AND TOLERANT SOCIETY

Acronyms

ACD	Active Communities Directorate (Home Office)
BITC	Business in the Community
CDFIs	Community Development Finance Institutions
CITR	Community Investment Tax Relief
CSR	Corporate Social Responsibility
DTI	Department for Trade and Industry
GA	Gift Aid
HO	Home Office
HMRC	Her Majesty's Revenue and Customs
HMT	Her Majesty's Treasury
ICTA	Income and Corporation Taxes Act
IR	Inland Revenue
PRG	Payroll Giving
SMEs	Small and Medium sized Enterprises
URCs	Urban Regeneration Companies
VAT	Value Added Tax
VCS	Voluntary and Community Sector
UK	United Kingdom

Index

Foreword	1
Introduction	2
My business wants to...	
give money to a charity	3
sponsor a charity	5
give shares or land to charity	6
give some of its trading stock or equipment to charity	8
second one of our employees to work for a charity	10
encourage our employees to volunteer	11
encourage our employees to donate to charity	12
invest in improving the urban environment	14
invest in a disadvantaged community	15
Information and advice	16

Foreword

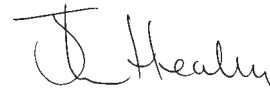
Many local communities are benefiting hugely from businesses that care about the society around them. We believe that the effect of the partnership between government, business and the voluntary and community sector is far greater than the sum of its parts. The UK's top 100 companies gave 0.97 per cent of their pre-tax profits to good causes during 2003-04. The Government believes that corporate social responsibility is good for society and good for long-term business success. In June 2004 we published the latest Government update which set out the Government's ambitious vision for corporate social responsibility. Significant progress has been made, and Government wants to support the contribution business can make to community investment still further.

Tax incentives can play a role in supporting and encouraging businesses, and their employees, to become involved in their local communities. Through the reforms introduced in 2000, the Government has simplified the tax regime for corporate community involvement, making it less burdensome to administer for business and charities alike. But the tax reliefs remain underused. There is huge untapped potential. For example, research from The Giving Campaign indicates that in the USA, 35 per cent of employees give to charity through their payroll, compared to 2 per cent in the UK.

This Guide aims to provide business with more and better information about the range of incentives available. It highlights examples of best practice so that businesses across the country can be inspired by the actions of others.

The Government has put in place a tax framework to support corporate community involvement. The challenge now is for the business sector to take advantage of it by growing corporate community involvement.

There is a mountain to climb, but we think and hope you will realise that the reward at the summit is truly great.



John Healey
Economic Secretary to the Treasury



Fiona Mactaggart
Parliamentary Under Secretary for Race Equality, Community Policy, and Civil Renewal

Introduction

Context

Businesses play an important part in the society in which they operate. The Government believes companies can be part of the solution to the challenges our society faces today – helping to build a fairer society with stronger communities, and a more productive economy with opportunity for all. The challenge is to translate the widespread social concern that exists within the business sector into effective action for the common good. A recent MORI study of the public's view on corporate responsibility showed that just 15 per cent thought large companies were doing all they can to be responsible. An overview of the range of Government activities in support of corporate social responsibility is available at: www.csr.gov.uk. One of the ways Government is encouraging business to get involved is through the Corporate Challenge, the aim of which is to increase corporate involvement in community activity in three main areas:

- Corporate support for employee volunteering;
- Corporate support for and promotion of Payroll Giving schemes; and
- Corporate charitable activity.

A National Campaign will run as part of the 2005 Year of the Volunteer to drive forward the Corporate Challenge.

What this Guide does

A range of tax incentives already exists for corporate community involvement and some businesses set up charitable trusts or foundations (charities that receive money from the business and its employees through tax-efficient giving methods). But evidence suggests many of the tax incentives are very often underused and poorly understood. This Guide aims to provide you with an overview of the range of tax incentives available for corporate community involvement. It is aimed primarily at the business community – those who are motivated to begin corporate community involvement programmes, as well as those with more developed programmes who want to expand their activities. It will also be of interest to fundraising organisations and charities themselves, as they seek to develop stronger partnerships with the business sector. The Guide is not intended to be an exhaustive explanation of each tax incentive – such information is available elsewhere and pointers are listed throughout the Guide.¹ The form of tax incentive available, and the way relief is claimed, in some cases depends on whether your business is a limited company, a partnership or you are self-employed. Where this is the case, it is highlighted in the Guide, but if you are unsure you should contact your local Inland Revenue Enquiry Centre. You can find the Centres nearest to you at: www.inlandrevenue.gov.uk/enq .

¹ Website links are included for Inland Revenue and HM Customs and Excise. A joint website will come into operation when the HM Revenue and Customs Bill is passed.

My business wants to...

give money to a charity

Your business can claim tax relief on that donation, whether it is large or small, one off or regular, by using [Gift Aid](#). Voluntary sector income from business is £890 million - that is 4.3 per cent of sector's total income. Gift Aid is a scheme by which tax relief is available for donations of money. The way Gift Aid works depends on whether your business is a company, sole trader or partnership:

For companies

To give through Gift Aid, your company simply pays the money to charity. Your company does not deduct any tax from the donation and does not need to make a Gift Aid declaration to the charity. To get the tax relief, you deduct the amount of the donation from total profits prior to calculating your company's corporation tax.

For self-employed

Gift Aid donations from the self-employed (sole traders) are treated in the same way as Gift Aid by individuals. Therefore, your donation will be treated as paid out of taxed income and the charity will reclaim basic rate tax on the donation from the Inland Revenue. So for every £1 given, the charity claims a further 28p. As a sole trader, you will be required to complete a

Gift Aid declaration for the charity. If you are a higher rate taxpayer, you can get relief on the difference between the basic rate and the higher rate of tax on the gross amount of the gift - you simply show the amount of the gift on your tax return.

For Partnerships

Gift Aid donations received from businesses that are run as partnerships are treated as donations of equal amount from the individual partners, unless the partnership decides to split them in different proportions. The tax position will be as for Gift Aid by individuals.

Benefits

A charity may reward your business for its generosity. In some cases a charity will give a small token of its appreciation such as a newsletter or badge, but more substantial 'thank-yous' such as places at charity dinners or other events might be offered. There are strict limits to the amount of benefit that you can receive as an individual, partner, or company controlled by five or fewer people. These limits can be seen on the following page.

Amount of donation

£ 0 - 100

£ 101 - 1,000

£ 1,001 - 10,000

£ 10,001 - upwards

Value of benefits

25% of the value of the gift

£25

2.5% of the value of the gift

£250

VAT

Donations that are freely given and for which your business, as the donor, receives nothing in return are outside the scope of VAT. However, if your business receives benefits from the charity in return for making the donation, the charity (if VAT registered) will be required to account for VAT on the donation. VAT may not be fully recoverable by the business if the expense is not incurred for business purposes. If in doubt you should consult the Customs' National Advice Service before proceeding.

Sources of information

- Business in the Community: www.bitc.org.uk
- Charities Aid Foundation: www.ccinet.org
- The Giving Campaign: www.givingcampaign.org.uk
- HM Customs and Excise: www.hmce.gov.uk
- Inland Revenue: www.inlandrevenue.gov.uk/pdfs/ir64.pdf
- Institute of Fundraising: www.institute-of-fundraising.org.uk

Barclays

Barclays, an international financial service group, is one of the UK's largest corporate contributors to communities. In 2003, support totalled over £32.8 million and included many community donations. By making donations direct to charity without the need to deduct tax, Barclays has been able to provide support in a simple



and effective way which ensures that the beneficiary receives the maximum amount of funding. Donations are unconditional gifts and recent beneficiaries include The Leonard Cheshire Foundation, Crisis, as well as The Terrence Higgins Trust. www.barclays.co.uk

My business wants to...

sponsor a charity

Your business can claim tax relief on sponsorship to a charity, provided the payment is made wholly and exclusively for the purposes of your trade. Sponsorship is generally different from a donation of money because your business gets something in return. Where, for example, you get publicity for your business or one of its products, which is a reasonable return for the amount paid, it may be regarded as a legitimate trading expense on which tax relief may be claimed. Relief is not available where the payment relates to the acquisition, improvement or extension of an asset held for use in the business. Where a payment qualifies for relief, all you need to do is deduct the value of the sponsorship payment when your business is calculating its profits for tax purposes. Whether a payment qualifies for relief depends on the circumstances - you should contact your local tax office for advice.

Payments that are not made wholly and exclusively for the purposes of your trade may attract relief under [Gift Aid](#). Gift Aid is explained on page 3. Relief may be given for donations of money if the conditions on the amount of any benefit received in return are met.

VAT

Because sponsorship is a taxable activity, unless your business, as the sponsor, receives nothing more than an acknowledgement, a [VAT](#) registered charity must account for standard rate VAT on any sponsorship income received. Your business, as the sponsor of the charity, can reclaim the VAT if the sponsorship is for business purposes and you make taxable supplies (i.e. standard, reduced or zero rated). If your business makes exempt supplies, it may have to restrict the amount of VAT it recovers in accordance with the normal rules of VAT. If your business is considering this course, you should consult the Customs' National Advice Service before proceeding.

Sources of information

- Business in the Community: www.bitc.org.uk
- HM Customs and Excise: www.hmce.gov.uk
- Inland Revenue: www.inlandrevenue.gov.uk/pdfs/ir64.pdf

My business wants to...

give shares or land to charity

Your business can claim tax relief on that donation. It applies to:

- Shares and securities listed or dealt in on the UK Stock Exchange, or recognised foreign stock exchanges (your business cannot donate its own shares).
- Units in an authorised unit trust.
- Shares in a UK open-ended investment company.
- Holdings in certain foreign collective investment schemes.
- A qualifying interest in land.

If in doubt, Inland Revenue can help you decide whether your gift will qualify for relief. You should contact your local tax office.

Shares

You can claim tax relief equal to the market value of the shares on the day you make the gift, together with any associated costs such as brokers' fees. Tax relief can also be claimed on shares that are sold to charity at less than their market value. In this case, you can claim a deduction for the difference between the full market value and the proceeds you receive from the charity. In both cases, you should also take off the value of any benefit you receive from the charity in return for your gift. In addition, any gain on a gift of property to a UK charity is exempt from capital gains tax.

Land

If your business gives real property (land or buildings) in the UK to charity, you are entitled to claim tax relief based on the value of the property. If your business is a company you can claim relief by entering the amount in the "Charges Paid" box of your Corporation Tax Self Assessment return for the accounting period in which the gift was made. For partners or the self-employed, details of the gift should be entered on your Income Tax Self Assessment return for the tax year in which the gift was made. In addition, any gain on a gift of property to a UK charity is exempt from capital gains tax. Donors are entitled to claim a deduction for the full market value of the property donated less anything received in return.

VAT

Although the assets of your business are donated rather than sold, the donation may have to be treated as a "sale" for VAT purposes. If your business is considering this course of action, you should consult the Customs' National Advice Service before proceeding.

Sources of information

- Community Foundation Network:
www.communityfoundations.org.uk
- The Giving Campaign: www.givingcampaign.org.uk
- HM Customs and Excise: www.hmce.gov.uk
- Inland Revenue: www.inlandrevenue.gov.uk/pdfs/ir178.pdf

Ringtons Tea

Ringtons Tea, a family business based in Newcastle, manufactures teas, coffees, biscuits and gifts. The company gave quoted shares worth £250,000 to the Ringtons Fund which they set up using the Community Foundation serving Tyne & Wear and Northumberland. With the tax incentives for share giving, this arrangement made good sense for the company - if the shares had



been sold their value would have reduced by almost half,² and so less would have been available for donation. Through the Ringtons Fund, the company has been able to build up its charitable fund to support local community projects in Tyne & Wear and Northumberland, including £1,695 to Them Wifies, an arts based group working with women with learning difficulties to undertake a short video project exploring loss and bereavement; £2,000 to Ashfield Parents Centre towards their community garden; and £900 for Christmas Pantomime costs for Longbenton Families Activity Group. www.ringtons.co.uk

² The tax effect will vary. It will be greatest where companies paying the full corporation tax rate donate shares whose sale would otherwise incur a significant capital gains liability.

My business wants to...

give some of its trading stock or equipment to charity

Your business may be able to claim tax relief on that donation. It applies to items that your business manufactures or sells (for example, a toothpaste manufacturer donating toothpaste to a homeless charity), and to plant or machinery that your business uses (for example, an IT company donating a computer to a youth advice charity), providing these are used in the course of your trade. Your business must be a trading company, a sole trader or a trading partnership.

8

If you donate goods manufactured or sold in the course of your trade, then nothing is included as a trading receipt when you calculate the profits of the trade for tax purposes, so you receive relief for the cost of the item against your taxable profits.

Where you donate machinery or plant used in the course of your trade, you can treat it as having been disposed of at nil value when you calculate your capital allowances. Total capital allowances will be equal to the cost of the item.

VAT

Because the stock of your business is being donated rather than sold, your business, as the donor, will not be able to recover the

VAT incurred on the purchase. Alternatively your donation can be treated as a “sale” for VAT purposes and your business, as the donor, will have to account for VAT on the value of the stock. However, if the stock is donated to a charity for sale, export or letting by the charity, your business, as the donor, can zero rate the “sale” and fully recover the VAT on the purchase of the stock. If your business is considering this course of action, you are advised to consult Customs’ National Advice Service before proceeding.

Sources of information

- Business in the Community: www.bitc.org.uk
- HM Customs and Excise: www.hmce.gov.uk
- Inland Revenue: www.inlandrevenue.gov.uk/pdfs/ir64.pdf

In Kind Direct

The charity In Kind Direct works with manufacturers and retailers to distribute their products to all sizes and types of UK voluntary organisations working at home and abroad. In many cases the goods are surplus - samples, seconds, ends of lines, slow moving goods, or have faulty packaging - they are generally new and include a broad range of the kinds of everyday items that charities and the people they serve use. Hundreds of companies donate to In Kind Direct including many of the country's household names such as Procter & Gamble, Kimberly-Clark, Johnson & Johnson, 3M, Mothercare and Early Learning Centre, as well as a growing number of small and medium size enterprises. Apart from channelling products to good causes, there is an environmental dimension to In Kind Direct's work - diverting large quantities of goods from being landfilled. More information is available at www.inkinddirect.org



My business wants to...

second one of our employees to work for a charity

If any of your employees are seconded to a charity, and your business continues to pay their salary, you can deduct the costs associated with employing that person as if they had continued to work for you normally. This applies whether the person is working in the charity for a period of weeks or months, an odd day, or just a few hours on a regular basis. This applies to sole traders, trading partnerships and trading or investment companies.

10

All you need to do is treat the costs incurred in connection with the secondment (for example, the relevant proportion of the person's salary) as a normal business expense when your business is calculating its profits for tax purposes.

Sources of information

- Business in the Community: www.bitc.org.uk
- Inland Revenue: www.inlandrevenue.gov.uk/pdfs/ir64.pdf

Clifford Chance

Clifford Chance, a global law firm, has a comprehensive and well-established pro bono and community volunteering programme. Each year, twenty trainee solicitors are seconded full-time for three months to not-for-profit community solicitors Law For All and human rights organisation Liberty. At Law For All, secondees provide advice at the law clinics, assist on casework and present cases before tribunals and the county court. At Liberty, secondees work in the Human Rights Litigation Unit on criminal justice, policing, privacy and equality/discrimination law. Law For All and Liberty benefit from the secondment programme by receiving trained staff who fit into their existing programmes, and are able to provide a high quality contribution and enable more clients to gain access to justice. Clifford Chance benefits as a business because its trainee solicitors gain a wide range of advocacy and contentious experience, as well as experience of working directly with individual clients, many of whom come from disadvantaged backgrounds. www.cliffordchance.com



My business wants to... **encourage our employees to volunteer**

Around one in five employees work for employers that support schemes for volunteering, and of these employees, two-fifths participate - equivalent to approximately 1.5 million people.

If your employees are volunteering in your business' time, then you can continue to claim a business deduction as if the staff were working for you normally in that time.

All you need to do is treat the costs incurred to your business as a result of the volunteering (for example, the person's salary) as a business expense when your business is calculating its profit for corporation tax purposes.

Sources of information

- CSV: www.csv.org.uk/employeevolunteering
- do-it.org.uk: www.do-it.org.uk
- Inland Revenue: www.inlandrevenue.gov.uk/pdfs/ir64.pdf
- Volunteering England: www.employeevolunteering.org.uk

KPMG

KPMG is committed to supporting employee volunteering. Every employee can spend up to 3.5 hours a month on volunteering. KPMG programmes concentrate on improving people's chances of finding work - by focusing on education, social inclusion and environmental performance. Employee volunteering is growing fast - now more than 2,200 participate which is over 25 per cent of KPMG people. www.kpmg.co.uk



My business wants to...

encourage our employees to donate to charity

Your business can consider setting up and promoting a [Payroll Giving scheme](#). In 2003-04, 530,000 employees gave £85million to charity through Payroll Giving. As one of the fastest growing fundraising methods in the UK, Payroll Giving is an excellent way for employees to make regular donations, of whatever amount, to the charities they personally support. The Government gives tax relief on donations to charities. The amount of tax relief will depend upon whether the donor is a higher or standard rate taxpayer. For a higher rate taxpayer, a £10 donation costs just £6 and for a standard rate taxpayer, the same donation costs £7.80.

The costs to your business of setting up a Payroll Giving scheme are minimal. Small and Medium sized Enterprises can, until March 2007, benefit from the SME Payroll Giving grant, whilst all businesses can claim tax relief on the costs of setting up and running a scheme. If your business chooses to match your employees donations, that gift can also be subject to tax relief. Your business needs to have a contract with an Inland Revenue approved Payroll Giving Agency before deducting donations from pay. Your employees indicate on a simple form which charities they want to support and how much they want to give. Donations are deducted from their pay before deducting tax under PAYE and a Payroll Giving Agency distributes the donation

to the charity the employee chooses.

If an additional 3 per cent of employees started Payroll Giving, based on current giving patterns, an extra £48 million would be generated for charities. There is a lot your own business can do to increase the number of your employees involved in Payroll Giving. Research shows that Payroll Giving can be really successful as part of an effective employee communication programme.

Individual employees can give in all sorts of other ways tax effectively as well, including donating listed shares which attracts income tax relief and making one off donations using Gift Aid.

For Small and Medium sized Enterprises

For a special period until March 2007, the Government is offering Small and Medium sized Enterprises (SMEs) incentives to set up new Payroll Giving schemes. For the purposes of the scheme, an SME is a company with fewer than 500 employees. SMEs will receive a grant of up to £500, depending on their size, when they set up a new scheme. The Government will also match each SME employee's donation pound for pound up to a maximum of £10 for six months when the employee signs up. Further

information is available at www.payrollgivinggrants.org.uk or by calling the Payroll Giving Grants Hotline on 0845 602 6786.

Sources of information

- Business in the Community: www.bitc.org.uk
- The Giving Campaign: www.givingcampaign.org.uk
- Inland Revenue: www.inlandrevenue.gov.uk/payrollgiving
- Institute of Fundraising: www.institute-of-fundraising.org.uk
- Share Gift: www.sharegift.org

Deloitte

Professional services firm Deloitte operates a very successful Payroll Giving scheme, with over 20 per cent of staff - more than 2,000 in total - involved and donations exceeding £1/2million each year. The scheme was re-launched in 1998 as part of Deloitte's new community investment programme and has grown year on year. Employees have three Payroll Giving options: making direct donations to one or more charities of their choice; the personal Charity Account; and a staff charity fund, where staff choose the beneficiary charities in a bi-annual vote. All donations receive a matching contribution of 20 per cent. The scheme is promoted through a series of creative campaigns, including the firm's "FLY4CHARITY" monthly promotion which offers employees who donate through the scheme the opportunity to win two return air tickets and has resulted in more than 900 new donors. www.deloitte.co.uk/community



Daryl Industries

Based on Merseyside, Daryl Industries is a company with approximately 215 employees providing quality bathroom and shower solutions. Daryl Industries set up a Payroll Giving scheme with Charities Trust to complement the existing fundraising efforts of their staff. Employees chose six local charities to feature in a leaflet about Payroll Giving, which was distributed to all staff to promote the scheme. The Managing Director, William Hogg, gave presentations about the benefits of Payroll Giving, and Charities Trust incentivised the scheme; they provided funds to match employee donations up to a ceiling of £3,000. The results were phenomenal - Daryl Industries had a 30 per cent take-up rate, with their Payroll Giving scheme receiving media coverage in the national press. www.daryl-showers.co.uk www.charitiestrust.org

My business wants to...

invest in improving the urban environment

Your business can make a donation, in cash or in kind, to an Urban Regeneration Company (URC). URCs are regeneration bodies which bring together the public sector, local authorities and business to champion and stimulate new investment into areas of economic decline and to coordinate plans for their regeneration and development.

Most businesses get tax relief for their donations (so long as they do not get a benefit from the donation). If your business wants to donate to a URC, for example by giving money, seconding an employee or providing free accommodation to an URC, all you do is deduct the amount of your donation when your business is calculating its profits for tax purposes.

Sources of information

- Inland Revenue: www.inlandrevenue.gov.uk/si/2004-0439.pdf
- English Partnerships: www.englishpartnerships.co.uk
- Office of the Deputy Prime Minister: www.odpm.co.uk
- Urban Regeneration Companies: www.urcs-online.co.uk



My business wants to...

invest in a disadvantaged community

Your business can lend money to, or invest in the securities or share capital of, accredited Community Development Finance Institutions (CDFIs) and obtain Community Investment Tax Relief (CITR).

CDFIs provide finance to businesses, including social, community and for-profit enterprises that have viable business propositions but are unable to access mainstream sources of finance.

CITR is available to an individual or company lending to or investing in an accredited CDFI. The tax relief reduces the investor's income tax or corporation tax liability by 5 per cent of the total amount invested in the year of investment and each of the following four years, giving a total relief of 25 per cent. For example, an investment of £100,000 would entitle the investor to tax relief worth £5,000 each year for five years.

An investor receives a tax relief certificate from the CDFI, which provides the necessary information to claim the relief when making their tax return. There is no limit to the amount of investment that an investor may make and claim relief for, but there are limits to the amount of investment that can be raised by any single CDFI.

After five years, the investment made in the CDFI may be redeemed. Depending upon the terms on which the investment was made and the performance of the CDFI this may be in full, with the benefit of a capital gain or less any capital losses that have been incurred.

Sources of information

- Community Development Finance Association: www.cdfa.org.uk
- Inland Revenue: www.inlandrevenue.gov.uk/specialist/citc_guidance.htm
- Small Business Service: www.sbs.gov.uk/finance/citr.php

Industrial Common Ownership Finance

Industrial Common Ownership Finance (ICOF), an Industrial and Provident Society, successfully raised over £700,000 from the banking sector in its first year operating as a CITR accredited CDFI. In this period ICOF lent over 45 per cent of the money it had raised using CITR, making loans to a range of not-for-profit enterprises who were able to successfully borrow from ICOF when other mainstream lenders had not been able to lend to them.

Information and advice

Business in the Community

A movement of over 700 of the UK's top companies committed to improving their positive impact on society.

Business in the Community
137 Shepherdess Walk
London N1 7RQ

Tel: 0870 600 2482
Email: information@bitc.org.uk
Web: www.bitc.org.uk

Charities Aid Foundation

An international non-governmental organisation providing specialist financial services to charities and their supporters. CAF is committed to increasing the resources of charities and helping individual and corporate donors add value to their generosity.

Charities Aid Foundation
114-118 Southampton Row
London WC1B 5AA

Tel: 020 7400 2300
Email: corporate@cafonline.org
Web: www.cafonline.org
www.ccinet.org

Charity Commission

The statutory organisation responsible for regulating charities in England and Wales. It aims to provide the best possible regulation of charities in order to increase charities' efficiency and effectiveness and public trust and confidence. It maintains a register of charities, which is open to public inspection.

Charity Commission
Harmsworth House
13-15 Bouverie Street
London EC2Y 8DP

Tel: 0870 333 0123
Email: enquiries@charitycommission.gsi.gov.uk
Web: www.charitycommission.gov.uk

Community Foundation Network

A national network of charities providing advisory and grant making services to corporates and private individuals facilitating effective and hassle free local giving.

Community Foundation Network
Arena House
66-68 Pentonville Road
London N1 9HS

Tel: 020 7713 9326
Email: network@communityfoundations.org
Web: www.communityfoundations.org.uk

Corporate Challenge

A programme, supported by Home Office and Treasury, to increase corporate community involvement.

Corporate Challenge Team
Volunteering and Charitable Giving Unit
Active Communities Directorate
3rd Floor, Allington Towers
19 Allington Street
London SW1E 5EB

Tel: 020 7035 5328
Email: corporate.challenge@hm-treasury.gsi.gov.uk

CSV Employee Volunteering

A branch of the charity CSV, which acts as a broker to provide consultancy to organisations which wish to engage in employee volunteering, and develops and delivers volunteering programmes.

CSV
237 Pentonville Road
London N1 9NJ

Tel: 020 7643 1427
Email: lnicholls@csv.org.uk
Web: www.csv.org.uk/employeevolunteering

Department for Trade and Industry

The DTI works with businesses, employees and consumers to drive up UK productivity and competitiveness to deliver prosperity for all. The department leads on the Government's corporate social responsibility policy.

DTI Enquiry Unit
1 Victoria Street
London SW1H 0ET

Tel: 020 7215 5000
Email: dti.enquiries@dti.gsi.gov.uk
csr@dti.gsi.gov.uk
Web: www.dti.gov.uk
www.csr.gov.uk

do-it.org.uk

A national database of volunteering opportunities in the UK.

do-it.org.uk
3rd Floor, 2-3 Upper Street
Islington
London N1 0PH

Tel: 020 7226 8008
Email: info@do-it.org.uk
Web: www.do-it.org.uk

The Giving Campaign

A campaign run between July 2001 and June 2004 to encourage a stronger culture of giving in the UK and increase the amount of money donated to charity.

The Campaign has now ended, but a large number of free materials are available until April 2005 at: www.givingcampaign.org.uk.

Heart of the City

A joint initiative launched in 2000 by the Bank of England, the Financial Services Authority and the Corporation of London to provide free support to City companies who want to get more involved in the community.

Heart of the City
Economic Development
Corporation of London
PO Box 270
Guildhall
London EC2P 2EJ

Tel: 020 7332 3643
E-mail: info_heartofthecity@corpoflondon.gov.uk
Web: www.theheartofthecity.com

HM Customs and Excise

The Government department with responsibility for collecting revenue each year in VAT, other taxes and customs duties.

Customs' National Advice Service:
Tel: 0845 010 9000
Web: www.hmce.gov.uk

HM Treasury

The Treasury is responsible for formulating and implementing the UK Government's financial and economic policy.

The Correspondence and Enquiry Unit
HM Treasury
1 Horse Guards Road
London SW1A 2HQ

Tel: 020 7270 4558
Email: ceu.enquiries@hm-treasury.gov.uk
Web: www.hm-treasury.gov.uk

Home Office

The Home Office aims to build a safe, just and tolerant society. It is committed to building a strong civil society where people of all races and backgrounds are valued, and participate on equal terms.

Active Communities Directorate
Home Office
3rd Floor, Allington Towers
19 Allington Street
London SW1E 5EB

Tel: 020 7035 5328
Email: public_enquiry.acu@homeoffice.gsi.gov.uk
Web: www.homeoffice.gov.uk/comrace

Inland Revenue

The Inland Revenue is responsible for administering the tax system fairly and making it as easy as possible for individuals and businesses to understand and comply with their obligations and receive their tax credit and other entitlements.

Inland Revenue Charities
St Johns House
Merton Road
Bootle
Liverpool L69 9BB

Tel: (Charity Helpline) 0845 302 0203
Web: www.inlandrevenue.gov.uk

Institute of Fundraising

A professional body, established in 1983, that seeks to represent all fundraisers. It's mission is to develop, promote and champion excellence in fundraising.

Institute of Fundraising
Park Place
12 Lawn Lane
London SW8 1UD

Tel: 020 7840 1000
Email: info@institute-of-fundraising.org.uk
Web: www.institute-of-fundraising.org.uk

Volunteering England

Works to promote volunteering as a powerful force for change, both for those who volunteer and for the wider community. The organisation has an Employees in the Community Network for managers of employee volunteering programmes.

Volunteering England
Regents Wharf
8 All Saint's Street
London N1 9RL

Tel: 0845 305 6979
Email: information@volunteeringengland.org
Web: www.volunteering.org.uk

For further copies of this Guide contact:

The Correspondence & Enquiry Unit
2/W1
HM Treasury
1 Horse Guards Road
London
SW1A 2HQ

Tel: 020 7270 4558

Fax: 020 7270 4861

Email: ceu.enquiries@hm-treasury.gov.uk

This Guide can also be downloaded from the HM Treasury website at: www.hm-treasury.gov.uk