



**HM Revenue  
& Customs**

**Charity, Assets & Residence  
Charities**

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[www.hmrc.gov.uk](http://www.hmrc.gov.uk)

**Date** 13 May 2008  
**Our Ref** CAR Charities - IEG  
**Your Ref**

**DX** 725580

**E-mail** [ian.gledhill@hmrc.gsi.gov.uk](mailto:ian.gledhill@hmrc.gsi.gov.uk)

Dear Owen

**Merlin Software & Gift Aid on Sales of Donated Goods.**

Thank you for your help and assistance during my visit today.

I can confirm that the systems and processes you have designed fully meet HMRC requirements in relation to claiming Gift Aid on sales of donated goods.

Yours sincerely

**Ian Gledhill**  
Audit Manager

**Direct Dial** 0151 472 6123

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Information is available in large print, audio tape and Braille formats.  
Type Talk service prefix number - 18001

Head of Unit: Keith Moore



INVESTOR IN PEOPLE