

THE NATIONAL GYMNFA GANU ASSOCIATION OF THE UNITED STATES AND CANADA, INC.

June 12, 1961

To the Board of Trustees and the Executive Committee of the N. G. G. A. - - - - -

Subject: THE TAX EXEMPT STATUS OF THE ASSOCIATION

"A tremendous help to the Association"

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Dear Fellow Officers:

By this time you will have read the report from the U. S. Treasury, which said in part "You are exempt from Federal Income tax as an Organization." One Trustee writes "It was most gratifying to receive the good news from U. S. Treasury Department, this should be of tremendous help to the Association." I think we all feel the same way. It was a great relief to your secretary, after nearly two years of correspondence, to know our efforts met with success. However, it is my duty to remind you of some of the incidents and statements made in the course of our application for said Tax Exempt Status.

THE N. G. G. A. - A NOT-FOR-PROFIT ORGANIZATION

I stressed the Not-For-Profit idea and was called upon to furnish two copies of the N. G. G. A. Articles of Incorporation, the Association's Constitution, and a statement of the N. G. G. A. income, which included Members dues, Patrons donations and Collections at the Sunday afternoon and Sunday evening sessions of the Annual National Gymanfa Ganu. Our application for Tax Exempt Status, also stated "We do not charge admission fee for the Sunday sessions of the Gymanfa."

DO THE NATIONAL OFFICERS RECEIVE SALARIES?

That was a question asked by the U. S. Treasury Department, and was answered as follows:- "We do not have any salaried National Officers, excepting the National Secretary, who, after serving in that capacity for thirteen years without any pay, now receives an annual gift of \$500. when the balance in the Association's Treasury allows it." This answer was satisfactory to Mr. J. F. Worley, Chief of the Organizations Branch Exemption Department.

THE ANNUAL NATIONAL GYMANFA GANU NOT A REGULAR CONVENTION

The heading of this paragraph is part of my reply to a letter from Mr. Worley, which indicated he thought the Gymanfa Ganu is just another convention. I explained in my reply that the Gymanfa Ganu is a sacred song festival, and not a convention in the usually accepted meaning of that phrase; and that we meet once a year, from all parts of Canada and the United States, to join our voices in singing our favorite Welsh and English hymns. I forwarded two copies of the Gymanfa Ganu hymnal, and several official programs to Mr. Worley, who, was evidently convinced that the Gymanfa Ganu is not a regular convention.

THE VERY IMPORTANT CLAUSE

I am now referring to the second sentence in the second paragraph of the final

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letter from Mr. Worley, which reads in part as follows:-----
"Any changes in your character, purposes or method of operation should be reported immediately to your District Director for consideration of their effect upon your exempt status."

I respectfully suggest that the above quoted clause, should make the Board of Trustees, the National Officers who constitute the Executive Committee, together with the delegates to the Annual meeting, very careful about amendments to the Association's Constitution, as it was, when we applied for, and was granted Tax Exemption Status. Also, it is suggested that each Sponsoring Committee be alerted to THIS VERY IMPORTANT CLAUSE, because a Sponsoring Committee, not knowing of this clause, might adopt a plan, in the course of its preparation for the Annual National Gymanfa Ganu, that the District Director may rule is detrimental to the NGGA Tax Exempt Status. For instance, the Program of Events for the Thirtieth Annual National Gymanfa Ganu reads:- GYMANFA GANU SESSIONS 2:30 and 7:00 P.M. - Admission by Registration Badges only.

A few other Sponsoring Committees made the same ruling regarding to admission by Registration Badges only; but these rulings were made before we secured the Tax Exempt Status, which includes the above stated VERY IMPORTANT CLAUSE. We know that these sponsors mentioned, were actuated by a desire to increase the surplus for the National Treasury; and in all cases it did just that, because many people, who did not arrive until time for the afternoon or evening session, paid an admission fee of \$1.

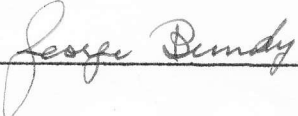
This matter of Admission by Registration Badges to the Sunday sessions is not in the Constitution, neither is it a regulation of the Annual meeting, and it is not a Directive from the Trustees or the Executive Committee. And it would not be mentioned now by your secretary, were it not for the fact that it is becoming a part of the method of operation of the NGGA, and a change in the method of operation must be "reported immediately to the District Director of the Internal Revenue Department."

The Registration fee is not compulsory, Article IX, section 7 reads: "A registration fee may be charged, only upon approval by the Executive Committee." So, perhaps, the above is a matter for the Executive Committee to settle. However, I have done my duty in advising both the Trustees and the N.E.C.

The Chicago Sponsoring Committee is ready with a splendid program, a spiritual feast of sacred song, and the hundreds, yea, thousands of National Gymanfa Ganu goers are ready too, ^{to} join their voices in singing our beloved Welsh and English favorite hymns. Here are two worth-while definitions of the Gymanfa Ganu:- "The medium through which a Welshman's soul loves to sing" by Judge David G. Jenkins. And this one by Dr. John Hughes of McGill University, Montreal, Canada: "The worship of our Heavenly Father through the divine Art of Music."

With best wishes, I remain

Yours for the enhancement of Welsh Hymnology,


Executive Secretary