

WHAT IS GIFT AID?

Charitable organisations and Community Amateur Sports Clubs (CASCs) can register with HMRC to claim Gift Aid, allowing them to claim an extra 25p for every £1 donation received (for basic rate tax payers). Gift Aid will not cost you any extra.

While charities and CASCs can claim Gift Aid on most donations, some payments don't qualify. For donations from individuals, the donor must:

- Have paid the same amount or more in Income Tax or Capital Gains Tax in that tax year
- Make a Gift Aid declaration that gives you permission to claim it

How do I claim Gift Aid?

- You must maintain a list/database of all individuals who donate with Gift Aid as well as a signed declaration from each individual
- You make your claim on the HMRC websites portal for Gift Aid Claims <https://www.gov.uk/claim-gift-aid-online> or with on paper with a ChR1 form which can be obtained by calling 0300 123 1073

Your organisation can't claim on donations:

- From limited companies
- Made through Payroll Giving
- That are a payment for goods or services or made because your charity or CASC bought goods and services
- That started as loans, but no longer need to be repaid
- Where the donor gets a 'benefit' over a certain limit
- Shares the charity may hold
- From charity cards or of vouchers, e.g. Charities Aid Foundation (CAF) vouchers
- Membership fees to CASCs
- Made before the organisation was recognised as charity or CASC **Note. There are special rules on claiming Gift Aid for:**
 - Funds from sponsored challenges e.g. overseas treks or marathons
 - Charity membership fees
 - Church collections
 - Sale of goods on behalf of individuals, e.g. through a charity shop
 - Charity events or to view charity property
 - Charity auctions
 - Volunteer expenses donated back to your charity or CASC
 - Funds raised through charities involved in running schools

For more information on these special rules, and all other aspects of claiming Gift Aid, visit www.gov.uk/claim-gift-aid