





Gift Aid January 2024







Aims and Objectives

- Learn more about Gift Aid Scheme
- Understand process to register your unit
- Keeping records
- Making a Claim



What is Gift Aid

- Tax incentive to encourage charitable giving
- Charities can claim 25p per £1 back from HMRC
- Gift Aid does not cost the donor anything



Registering for Gift Aid (1)

https://www.girlguiding.org.uk/globalassets/doc s-and-resources/finance-insurance-andproperty/gift_aid_information_pack2016.pdf



Gift Aid Information

| 1. How to register with the Inland Revenue so that you can claim Gift Aid for your unit | 2 |
|---|---|
| 2. How to keep the necessary records and filing system | 3 |
| 3. Gift Aid declarations - advice on how to get them signed | 4 |
| 4. Making a claim | 5 |
| 5. How to write an explanatory leaflet for parents/carers | 6 |
| 6. Where to find help - useful telephone numbers and addresses | 7 |



Registering for Gift Aid (2)

https://www.girlguiding.org.uk/globalassets/docs-andresources/fundraising-and-partnerships/gift-aid-certificateengland-and-wales.pdf

- Complete names, addresses, National Insurance Number and date of birth for relevant officials (Leaders or Assistant Leaders and Commissioners)
- Email to <u>giftaid@girlguiding.org.uk</u>
- The Information Team will post you the HMRC application form and this signed form



CERTIFICATE for HMRC Charity Registration (E&W) (England and Wales)

| lame of unit or | area | |
|-----------------|---------|--|
| Correspondence | address | |
| Phone number | | |

I CERTIFY that:

The branch of The Guide Association named above is constituted in accordance with the Royal Charter and Byelaws of The Guide Association and governed by The Guiding Manual and the Association's handbooks, with the principal charitable objective of promoting education of girls and young women to help them develop emotionally, mentally, physically and spiritually so that they can make a positive contribution to their community and the wider world.

It is a charity excepted from registration in accordance with the Charities Act 1960 (as amended) by virtue of the Charities (Exception of Certain Charities for Boy Scouts and Girl Guides from Registration) Regulations, 1961 5I 1961 No. 1044.

Details of Responsible Persons

| Applicant full name | Responsible person 1 full name | Responsible person 2 full name |
|--------------------------------------|-----------------------------------|-----------------------------------|
| Address | Address | Address |
| | | |
| | | |
| National Insurance number | National Insurance number | National Insurance number |
| Date of birth | Date of birth | Date of birth |
| | | |
| Authorised signatory for Girlguiding | Name | Signature |

See explanatory notes on next page



Registering for Gift Aid (3)

HMRC Charities Repayments St John's House Merton Road Liverpool L75 1BB

Post the following to HMRC

- the signed unit Gift Aid application form
- the unit HMRC Charity Registration certificate
- a copy of the unit's last three months' financial entries on a bank statement or in a building society passbook
- a copy of your latest unit accounts, if an established unit. New units need to provide an estimation of the first year's gross income to the Information Team (so that the estimate can be input into box 21 of the registration form – handwritten estimates are not accepted by the Inland Revenue)



Keeping Records

• The following records are needed

- Income/ receipts information for your unit
- Signed Gift Aid Forms for your unit
- Government Gateway Login

You can claim:

Subs

Contribution towards Subscriptions



Gift Aid Declarations (England and Wales) 2016 Past, present and future donations to Girlguiding

Boost your donation by 25p of Gift Aid for every £1 you donate

Gift Aid is reclaimed by the charity from the tax you pay for the current tax year. Your address is needed to identify you as a current UK taxpayer.

Unit name _____

| Please treat as G | ift Aid donations all qualifying | gifts of money made |
|--------------------|----------------------------------|---------------------|
| today | in the past four years | in the future |
| Please tick all be | mes that apply. | _ |

I am a UK taxpayer and understand that if I pay less income tax and/or capital gains tax than the amount of Gift Aid claimed on all my donations in that tax year, it is my responsibility to pay any difference.

| Donor's details Title First name or initial(s) | Surname |
|--|----------|
| Full home address | |
| | Postcode |
| Tennin and | |
| Signature Date | |

Please notify Girlguiding if you:

want to cancel this declaration

- change your name or home address
- · no longer pay sufficient tax on your income and/or capital gains.

If you pay income tax at the higher or additional rate and want to receive the additional tax relief due to you, you must include all your Gift Aid donations on your self-assessment tax return or ask HM Revenue and Customs to adjust your tax code.

C Girlguiding 2016

Gift Aid Declaration

1 of 1



Government Gateway

- Register with Charities Online
 - If you do not have an online account with HMRC you'll need to register and enrol by selecting <u>'Charities' as a new user</u>.
 - To register and enrol you'll need to enter your charity's:
 - postcode
 - HMRC reference (up to 5 numbers, starts with 1 or 2 letters)
 - customer account number (add a zero to the start if it's 9 digits) or the last 4 digits of your bank account number
- Your activation code
 - When you enrol, you'll be sent an activation code through the post. It can take a week to arrive and is valid for 28 days. Activate Charities Online by <u>logging in to Online Services</u> and entering your code.



Making a Claim (1)

Sign in to HMRC online services

Once you've registered, you can sign in for things like your personal or business tax account, Self Assessment, Corporation Tax, PAYE for employers and VAT.

This page is also available in Welsh (Cymraeg).

Sign in

Business tax summary

View and access your business taxes in one place

Add a tax to your account to get online access to a tax, duty or scheme.

Payments will take up to 7 working days to show, depending on how you pay. After you complete your return your tax calculation will take up to 2 days.

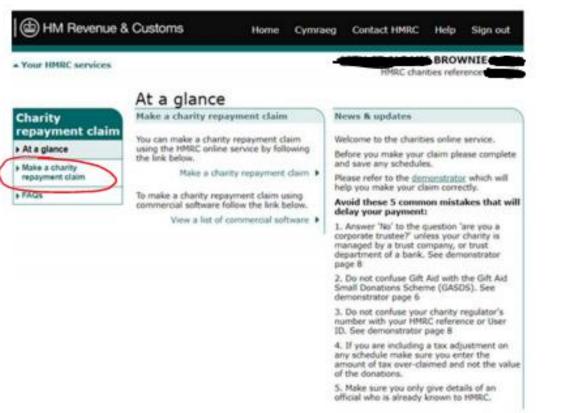
Charities

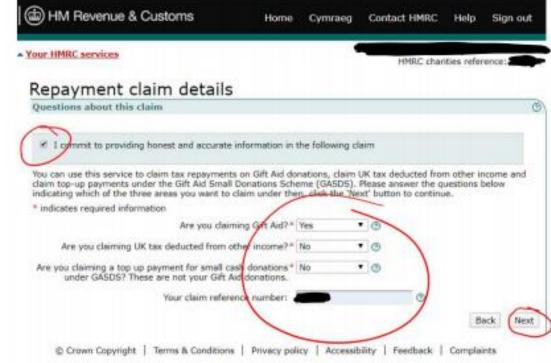
Claim tax back on things like Gift Aid donations.

Claim tax back on donations



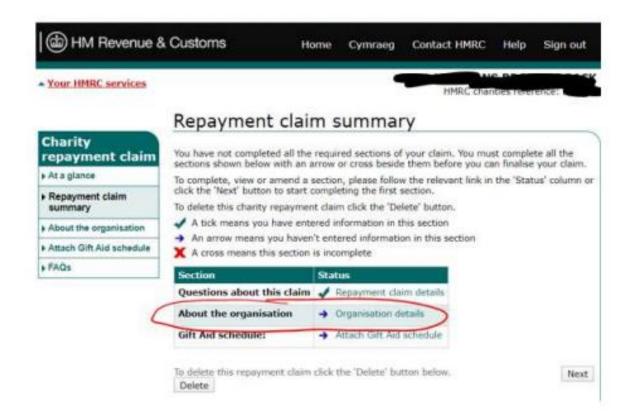
Making a Claim (2)

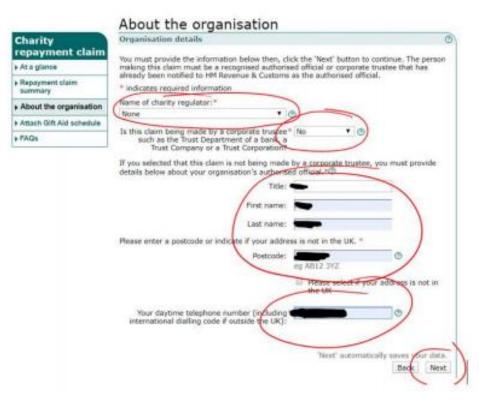






Making a Claim (3)







Making a Claim (4)

Attach Gift Aid schedule Gift Aid schedule Charity repayment claim Download a Gift Aid schedule + At a glance You have indicated that you want to claim a repayment of tax on Gift Aid donations. Your claim must include full details of the donors and their donations on which you are claiming a Repayment claim repayment of tax. summary You must have already completed and saved an HM Revenue & Customs (HMRC) Gift Aid About the organisation schedule on your computer with details of your Gft Aid donations to support this claim. Please note: If you haven't already done so please follow the link below to download the + Attach Gift Ald HMRC Gift Aid schedule. schedule To complete the schedule now you will need to log out of this service. Any information you have already entered will be saved. Once you have completed the schedule you will be able to log back into this service and attach it to your claim. Download a Gift Aid schedule Further information about Gift Aid schedules can be found in the online guidance. HMRC recommend you read this guidance before you complete and save your schedule. Attach your Gift Aid schedule When you are ready to attach your Gift Aid schedule to this claim, click on the 'Browse' button below to find and select the completed schedule on your computer Gift Aid schedule: Choose File No file chosen If you do not want to attach a Gift Aid schedule now please tick the checkbox below then, click the 'Next' button to continue. Please notes You must attach a Gift Aid schedule before you can submit your charity repayment claim. I do not want to attach a Gift Aid schedule at this time. Repayment claim summary Next

What happens next ullet

- HMRC takes around 2 weeks to process your claim
- Your gift aid money is either paid directly into your unit account or sent by cheque (based on how you ask to be paid)
- HMRC will send a letter telling you how • much gift aid your unit has received.



FADs.

Completing the Gift Aid Schedule



Gift Aid donations schedule

Get it right first time . how to complete this achedule:

" Dan't change the layout of the schedule or change the name of the workshoest. " Sowe the schedule as a role tensor a Planneck Excel sterifie, for example DRI Aut Jan 2014, with

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Don't leave a Bank row between donation. "Enor the heuron size or undee and the portoode of all donot that leave the UK. Yis donot living about, enserties address and partition the "Portoode" solution. Stay attantion manipulation 1000 news of donastorial

Represented deviations are deviations under (22 horie different people totalling into than 1000) per live. When you add ingettee deviations from the same devise, you must have the appropriate deviations entered

blank. *For paraoned events enter the participant's name and address, the date colleged, and the total answers alond. Don't include any donations over (500 + these must be shown separately as normal CB Add

Fig.1 shows an example of how to complete the schedule. For more information follow the fink balan. You must be connected to the internet to access the guidance

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Enter details from here



For aggregated donations, the date maybe statist than any date anseted in the donation date column of the donations schedule table below.

Nake sure you show the tax now the donation. This amount will be deducted from your claim

The total before is automatically calculated have the amounts you error in the schedule. Total denations:

10.00

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| 3 | | | | | | | | | |

https://www.gov.uk/government/publications/ • gift-aid-schedule-spreadsheets-to-claimback-tax-on-donations



Next Steps

- Complete Girlguiding Certificate of Registration and send to Girguiding
- Send forms off to HMRC with accounts and bank statements to register!
- Keep records of income/ receipts
- Create a Government Gateway logon
- Download the latest Gift Aid Schedule
- Make your first claim!

