

# 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/docs-and-resources/finance-insurance-and-property/gift\\_aid\\_information\\_pack2016.pdf](https://www.girlguiding.org.uk/globalassets/docs-and-resources/finance-insurance-and-property/gift_aid_information_pack2016.pdf)



## Gift Aid Information

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# Registering for Gift Aid (2)

<https://www.girlguiding.org.uk/globalassets/docs-and-resources/fundraising-and-partnerships/gift-aid-certificate-england-and-wales.pdf>

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



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

Name 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 By-laws 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 exempted 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 SI 1961 No. 1044.

### Details of Responsible Persons

Applicant full name	Responsible person 1 full name	Responsible person 2 full name
<input type="text"/>	<input type="text"/>	<input type="text"/>
Address	Address	Address
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
National Insurance number	National Insurance number	National Insurance number
<input type="text"/>	<input type="text"/>	<input type="text"/>
Date of birth	Date of birth	Date of birth
<input type="text"/>	<input type="text"/>	<input type="text"/>

Authorised signatory for Girlguiding

Name

Signature

Date

See explanatory notes on next page

# Registering for Gift Aid (3)

- **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)

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

# 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 Gift Aid donations all qualifying gifts of money made

today  in the past four years  in the future

Please tick all boxes 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

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.

# 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 'Charities' as a new user.
- 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 logging in to Online Services 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)

HM Revenue & Customs | Home | Cymraeg | Contact HMRC | Help | Sign out

Your HMRC services

**Charity repayment claim**

- At a glance
- Make a charity repayment claim**
- FAQs

### At a glance

#### Make a charity repayment claim

You can make a charity repayment claim using the HMRC online service by following the link below.

[Make a charity repayment claim](#)

To make a charity repayment claim using commercial software follow the link below.

[View a list of commercial software](#)

#### News & updates

Welcome to the charities online service. Before you make your claim please complete and save any schedules. Please refer to the [demonstrator](#) which will help you make your claim correctly.

**Avoid these 5 common mistakes that will delay your payment:**

1. Answer 'No' to the question 'are you a corporate trustee?' unless your charity is managed by a trust company, or trust department of a bank. See [demonstrator page 8](#)
2. Do not confuse Gift Aid with the Gift Aid Small Donations Scheme (GASDS). See [demonstrator page 6](#)
3. Do not confuse your charity regulator's number with your HMRC reference or User ID. See [demonstrator page 8](#)
4. If you are including a tax adjustment on any schedule make sure you enter the amount of tax over-claimed and not the value of the donations.
5. Make sure you only give details of an official who is already known to HMRC.

HMRC charities reference: **BROWNIE**

HM Revenue & Customs | Home | Cymraeg | Contact HMRC | Help | Sign out

Your HMRC services

## Repayment claim details

### Questions about this claim

I commit to providing honest and accurate information in the following claim

You can use this service to claim tax repayments on Gift Aid donations, claim UK tax deducted from other income and claim top-up payments under the Gift Aid Small Donations Scheme (GASDS). Please answer the questions below indicating which of the three areas you want to claim under then click the 'Next' button to continue.

\* indicates required information

Are you claiming Gift Aid? \*

Are you claiming UK tax deducted from other income? \*

Are you claiming a top up payment for small cash donations \* under GASDS? These are not your Gift Aid donations.

Your claim reference number:

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# Making a Claim (3)

HM Revenue & Customs Home Cymraeg Contact HMRC Help Sign out

Your HMRC services

HMRC Charities Reference: [REDACTED]

## Repayment claim summary

You have not completed all the required sections of your claim. You must complete all the sections shown below with an arrow or cross beside them before you can finalise your claim.

To complete, view or amend a section, please follow the relevant link in the 'Status' column or click the 'Next' button to start completing the first section.

To delete this charity repayment claim click the 'Delete' button.

- ✓ A tick means you have entered information in this section
- An arrow means you haven't entered information in this section
- ✗ A cross means this section is incomplete

Section	Status
Questions about this claim	✓ Repayment claim details
<b>About the organisation</b>	→ Organisation details
Gift Aid schedule:	→ Attach Gift Aid schedule

To delete this repayment claim click the 'Delete' button below.

Delete

Next

## About the organisation

Organisation details

You must provide the information below then, click the 'Next' button to continue. The person making this claim must be a recognised authorised official or corporate trustee that has already been notified to HM Revenue & Customs as the authorised official.

\* indicates required information

Name of charity regulator:\*  
None

Is this claim being made by a corporate trustee\* such as the Trust Department of a bank, a Trust Company or a Trust Corporation? No

If you selected that this claim is not being made by a corporate trustee, you must provide details below about your organisation's authorised official.

Title: [REDACTED]

First name: [REDACTED]

Last name: [REDACTED]

Please enter a postcode or indicate if your address is not in the UK.\*  
Postcode: [REDACTED]  
eg AB12 3YZ

Please select if your address is not in the UK.

Your daytime telephone number (including international dialling code if outside the UK): [REDACTED]

Next automatically saves your data.

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# Making a Claim (4)

**Charity repayment claim**

- At a glance
- Repayment claim summary
- About the organisation
- Attach Gift Aid schedule**
- FAQs

## Attach Gift Aid schedule

Gift Aid schedule

Download a Gift Aid schedule

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 of tax.

You must have already completed and saved an HM Revenue & Customs (HMRC) Gift Aid schedule on your computer with details of your Gift Aid donations to support this claim.

**Please note:** If you haven't already done so please follow the link below to download the HMRC Gift Aid 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:  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 note:** 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**

- 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.

# Completing the Gift Aid Schedule

- <https://www.gov.uk/government/publications/gift-aid-schedule-spreadsheets-to-claim-back-tax-on-donations>

**HM Revenue & Customs**

## Gift Aid donations schedule

**Get it right first time - how to complete this schedule:**

- Don't change the layout of the schedule or change the order of the columns.
- Save the schedule as a spreadsheet (Microsoft Excel) file. For example GAA-2024-01.xls.
- If any section isn't applicable leave it blank. Don't enter 0/0 or 0/00.
- Don't include blank spaces or other characters at the start or end of boxes.
- Don't leave a blank row between donations.
- Enter the first name and number and the postcode of all donors that live in the UK. For donors living abroad, enter their address and put 'X' in the 'Postcode' column.
- Stay within the maximum of 1000 rows of donations.
- Aggregated donations are donations under £20 from different people totalling less than £1000 per line. When you add together donations from the same donor, you must leave the aggregated donations column blank.
- For sponsored events enter the participant's name and address, the date collected, and the total amount raised. Don't include any donations over £1000 - these must be shown separately as normal Gift Aid donations.

Fig 1 shows an example of how to complete the schedule. For more information follow the link below. You may be contacted by the internet to access the guidance.

**Checklist of the evidence**

Fig 1 Example	Title (up to 4 characters)	First name (up to 25 characters or initials, or partner's address)	Last name (up to 25 characters)	House name or number (up to 40 characters)	Postcode (UPON CASE and include a space)	Aggregated donations (a single donation or an amount - DON'T include 'Van or Motor')	Sponsor of event (enter 'Yes' or leave blank)	Donation date (DDMMYY) (DDF) use full date or full	Amount (DON'T use a comma)
71 of 76	Henry	Henry	House Main	1234	W1A 0AB			24/11/18	240.00
72	John	John	Sea	15 Cheapside, Paris	X			24/01/19	250.00
73	John	John	Sea	15 Cheapside, Paris	X	One of 100 Gift Aid donations		1/01/19	100.00
74	John	John	Sea	15 Cheapside, Paris	X		Yes	25/04/18	100.00

**Enter details from here**

**Case 1** Earlier donation date in the period of claim (DDMMYY)  
For aggregated donations, the date may be earlier than any date entered in the donation date column of the donations schedule table below.

**Case 2** Previously over-claimed amount. Leave blank if none.  
Make sure you show the tax on the donation. This amount will be deducted from your claim.  
Derivatives sign

The total below is automatically calculated from the amounts shown in the schedule:

**Total donations: £10.00**

**Donations schedule table**

Item	Title	First name	Last name	House name or number	Postcode	Aggregated donations	Sponsor of event (Y/N/blank)	Donation date (DDMMYY)	Amount
1									
2									

# Next Steps

- **Complete Girlguiding Certificate of Registration and send to Girlguiding**
- **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!**