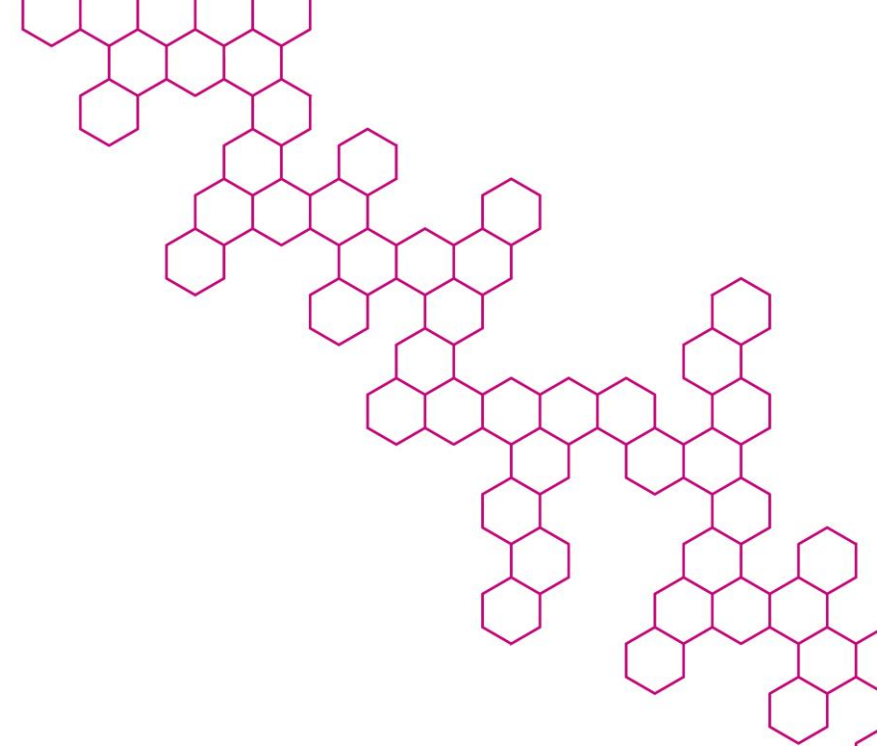




# Gift Aid 101

Autumn 2023



# Registration



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# Gift Aid standard requirements

---

Gift of a sum of money made to a charity or CASC recognised by HMRC

---

Donations must be from an individual who is a UK taxpayer (and has paid at least as much in Income Tax or Capital Gains Tax as you want to claim in Gift Aid)

---

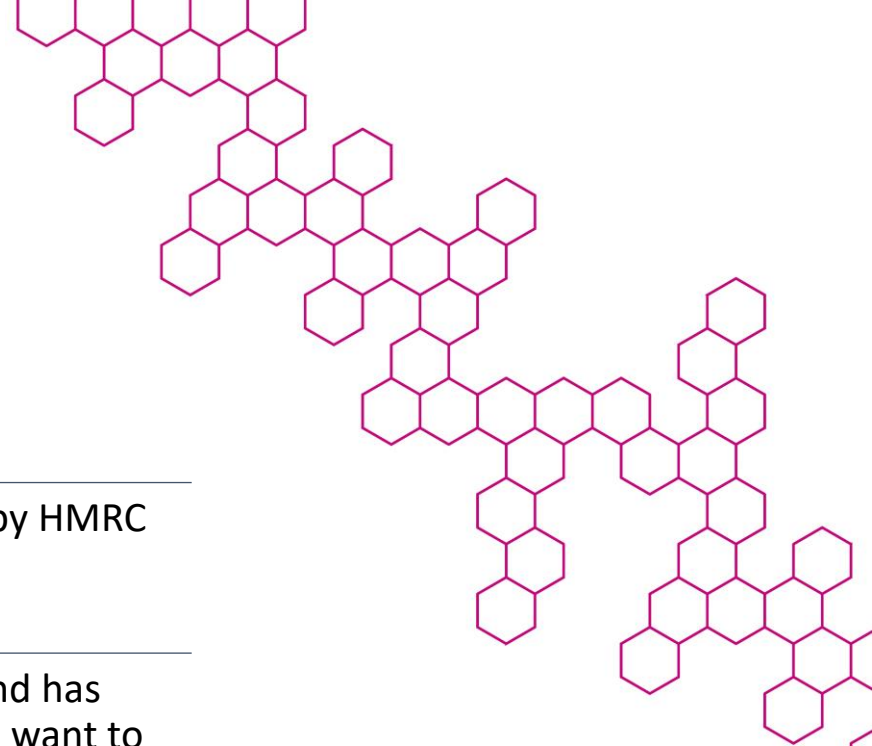
Donor must have made a Gift Aid declaration

---

Must be genuine gift – the benefit rule

---

Charity/CASC must be able to provide evidence of receipt of donation





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# For registration:

1

Register charity  
with HMRC Online  
Services/Govt  
Gateway

2

Get recognition for  
your charity from  
HMRC

3

Register/Enrol  
charity for  
Charities Online

4

Activate Charities  
Online using  
activation code





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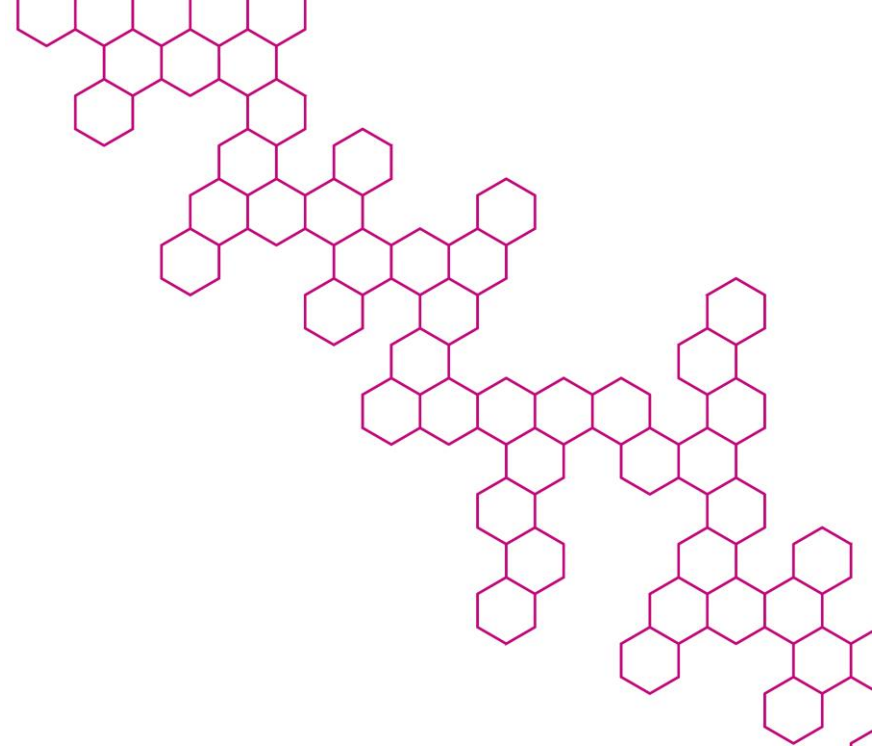
# Starting off:

1

Register charity  
with HMRC Online  
Services/Govt  
Gateway

2

Get recognition for  
your charity from  
HMRC



# Registration

## Get recognition from HMRC for your charity

You can register your charity's details with HM Revenue and Customs (HMRC) to get tax back on things like Gift Aid donations.

You can also continue with a [previously saved application](#).

Use [form ChV1](#) if you're already registered but want to change your details.

This guide is also available [in Welsh \(Cymraeg\)](#).

### Before you start

[Check if you need to register with the Charity Commission](#) before registering with HMRC.

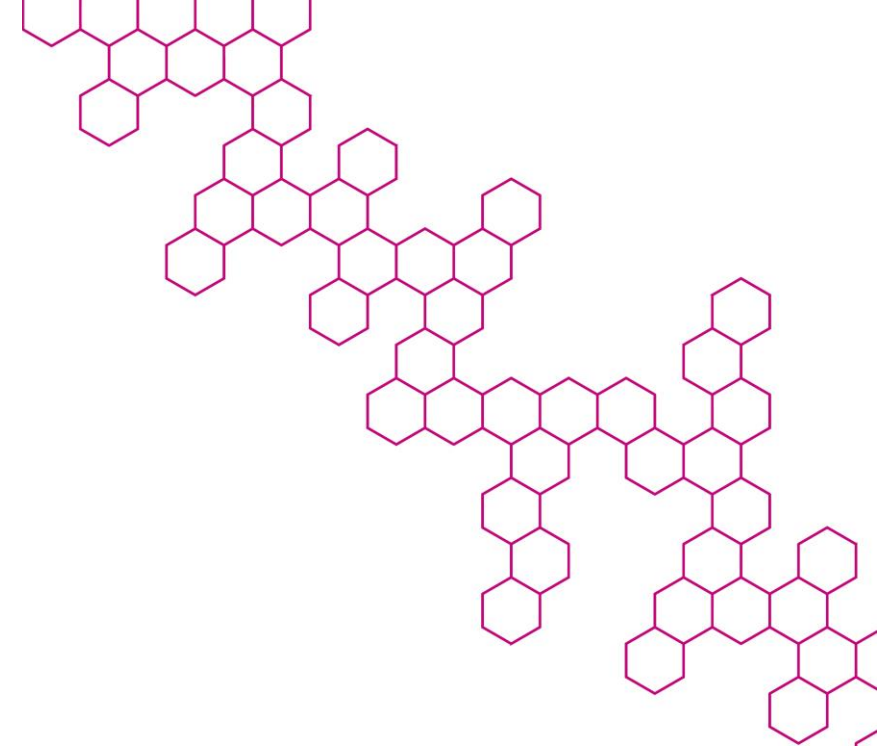
### Register with HMRC

You'll need your charity's:

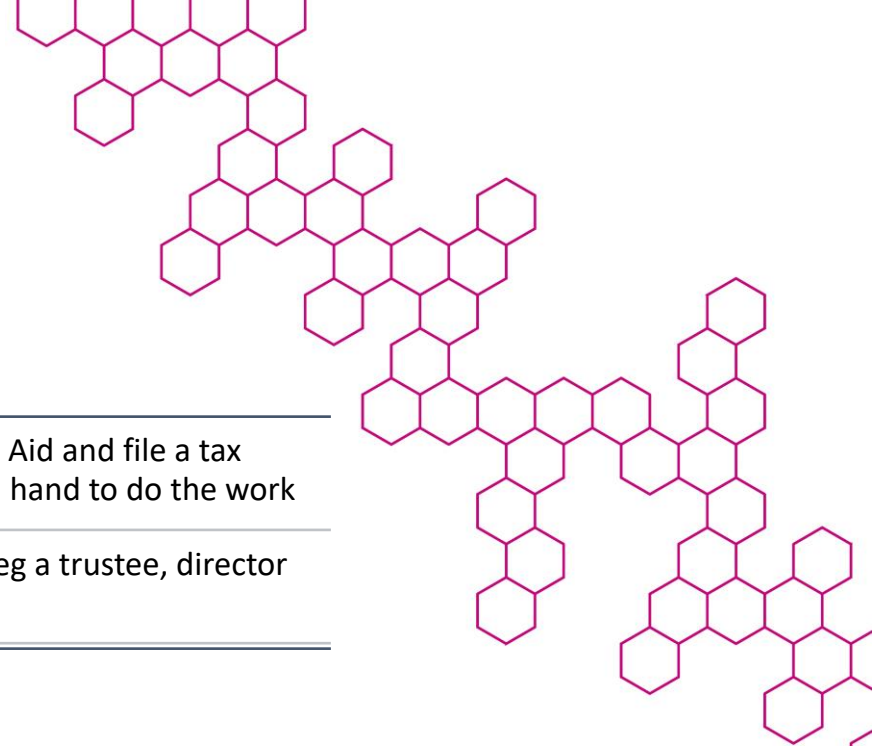
- bank account details and financial accounts
- [officials' details](#), including dates of birth and National Insurance numbers
- [registration number](#) if you've registered your charity with a regulator
- [charitable objectives](#) (sometimes called purposes)
- [governing document](#) (sometimes called a rulebook) - this explains how your charity is run
- Government Gateway user ID and password - you can create an account when you register your charity's details

[Start now >](#)

<https://www.gov.uk/charity-recognition-hmrc>



# Filling in the form



<p><b>Collect the info together</b></p>	<p>up to 2 'authorised officials' within your charity to manage its tax, eg claim Gift Aid and file a tax return – senior member of staff – someone responsible who will actually be on hand to do the work</p>
	<p>2 to 4 'responsible persons' to be legally accountable for running your charity, eg a trustee, director or treasurer</p>
<p><b>If no NI numbers</b></p>	<p>national ID card or passport number &amp; country of issue</p>
	<p>have to post copy of passport, evidence of address etc</p>
<p><b>Prep for</b></p>	<p>500 characters on what the charity does</p>
	<p>500 characters on public benefit</p>
<p><b>Print out before pressing submit!</b></p>	<p>No option to print copy of submission after it is sent, so print the confirmation of details page</p>

# What to send to HMRC

- Send your docs within 28 days of filling in form.
- They process your form within 30 days of receiving docs
- They send you a reference so you can enrol for Charities Online

28 Days!

## Your next steps

Add your reference number (██████████) to copies of your charity's:

- notification of registration from any regulators
- bank statements
- financial accounts
- evidence of activities
- governing document and any proposed changes

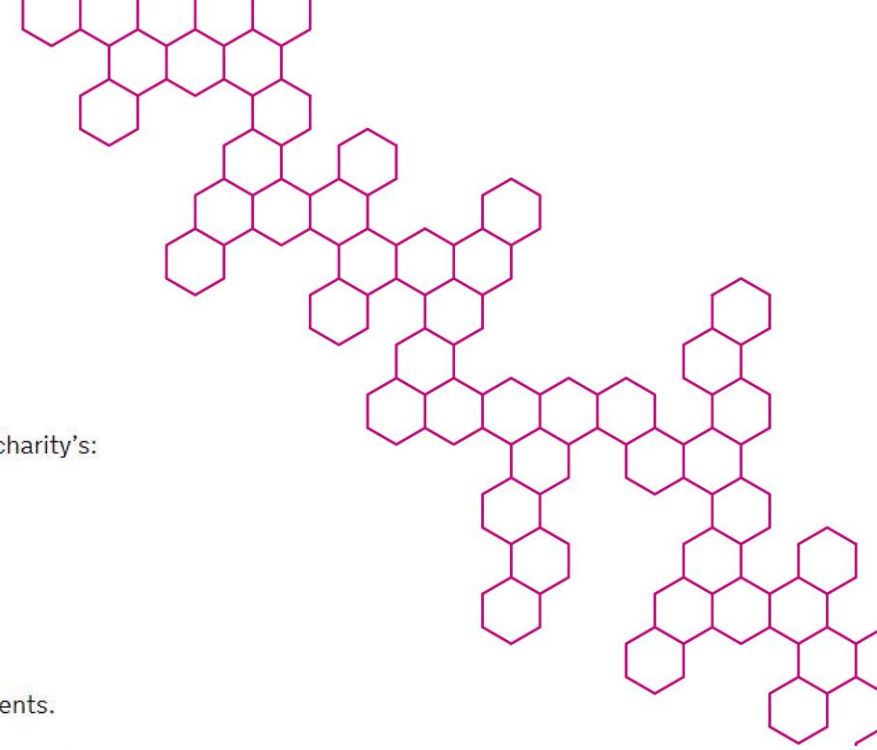
Copies are needed because we are unable to return your documents.

If you are missing any National Insurance numbers, remember to post a copy of each persons' passport photograph page, along with proof of their home address.

Post your documents to:

Charities, Savings & International 2  
HMRC  
BX9 1BU

If we do not get your documents by Friday 31 July 2020, you will need to apply again.





# For registration:

1

Register charity  
with HMRC Online  
Services/Govt  
Gateway

2

Get recognition for  
your charity from  
HMRC

3

Register/Enrol  
charity for  
Charities Online

4

Activate Charities  
Online using  
activation code



# Enrol for charities online

Log into your Government Gateway account and you'll come to this page (image only – not link)

More guidance here:

<https://www.gov.uk/guidance/claim-tax-back-on-donations-using-charities-online#register-for-charities-online>

[Home](#) [Manage account](#) [Messages](#) [Help and contact](#)

## 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.](#)

Click here

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.

These processing times do not apply to PAYE for employers. [View processing times for PAYE for employers](#)

# Enrol for charities online

The next page doesn't give you many clues...

Click here

## What do you want to add?

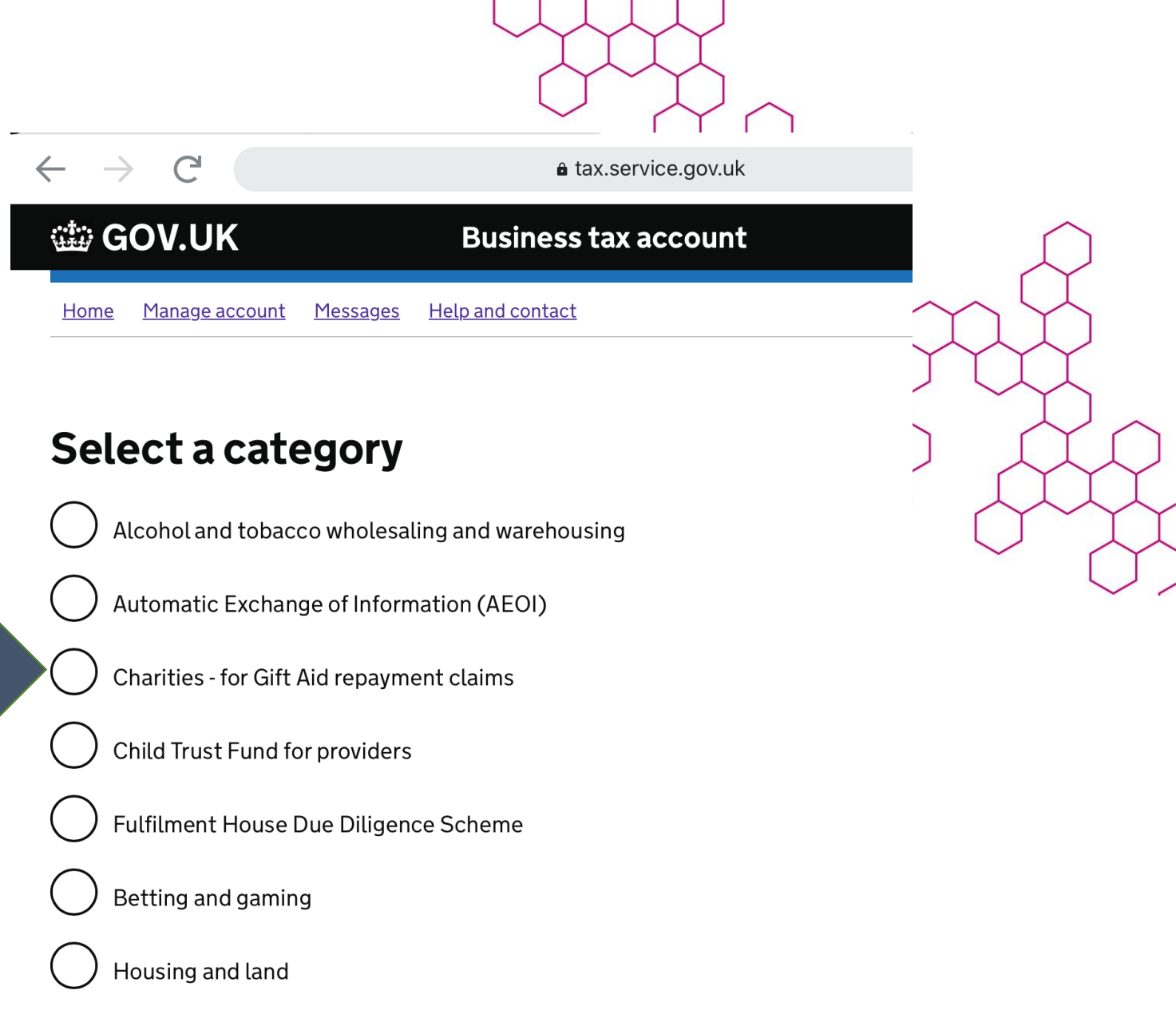
- Corporation Tax
- Self Assessment, including partnerships and trusts
- Employers or intermediaries, for example PAYE for employers or CIS
- VAT and VAT services, for example EC Sales List
- Other taxes or schemes

Continue

# Enrol for charities online

Which brings you to here:

Click here



The screenshot shows the GOV.UK Business tax account interface. At the top, the browser address bar displays 'tax.service.gov.uk'. Below this is the GOV.UK logo and the page title 'Business tax account'. A navigation menu includes links for 'Home', 'Manage account', 'Messages', and 'Help and contact'. The main content area is titled 'Select a category' and lists several options, each with a radio button. A blue arrow points to the 'Charities - for Gift Aid repayment claims' option.

- Alcohol and tobacco wholesaling and warehousing
- Automatic Exchange of Information (AEOI)
- Charities - for Gift Aid repayment claims
- Child Trust Fund for providers
- Fulfilment House Due Diligence Scheme
- Betting and gaming
- Housing and land



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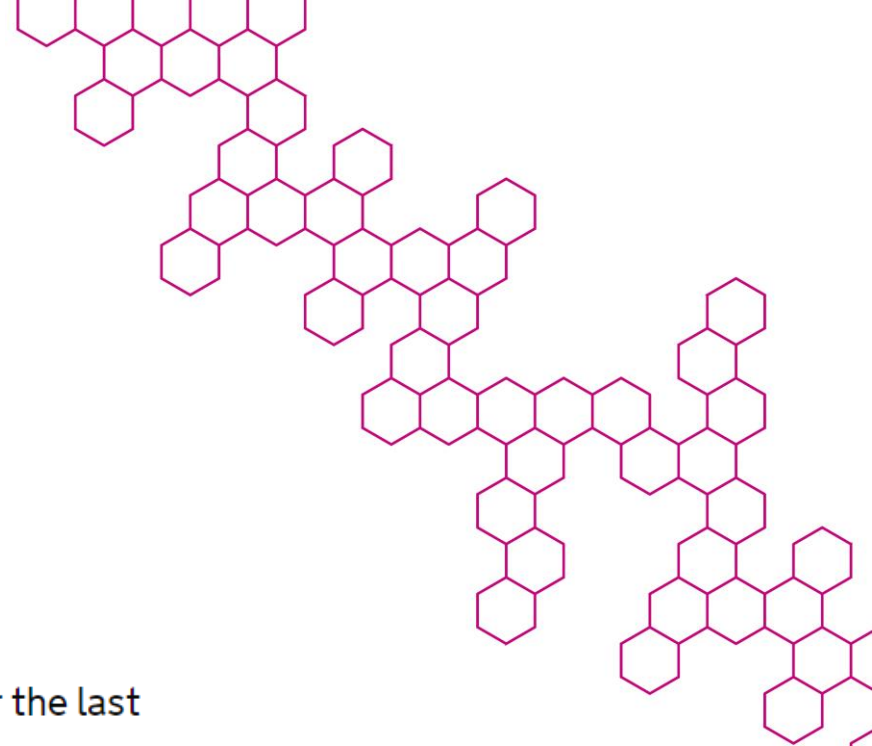
# Registration

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**

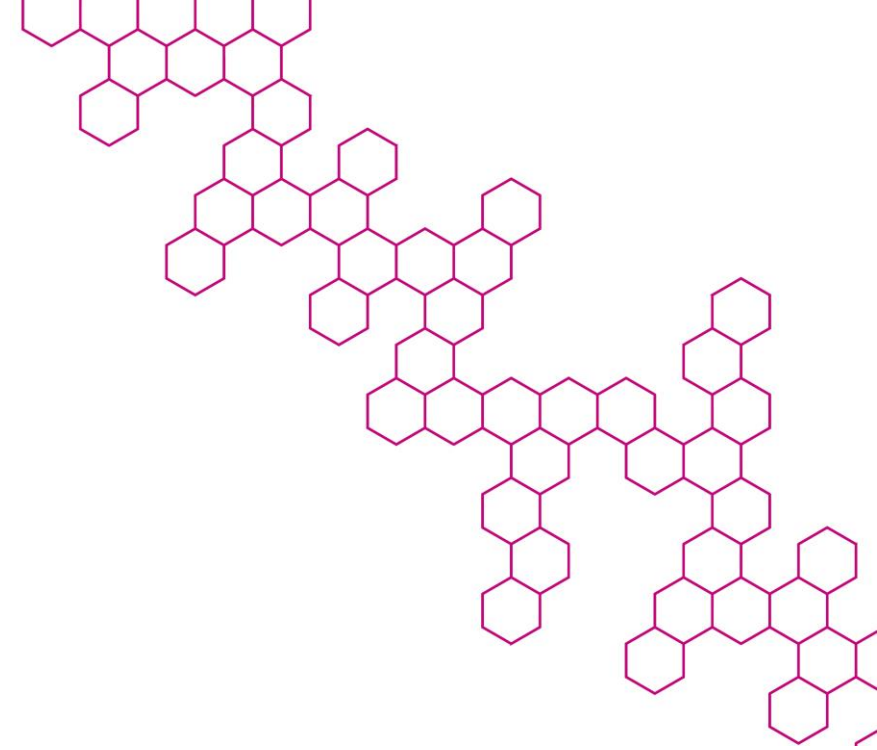
When you enrol, you'll be sent an activation code through the post. It can take a week to arrive and is valid for 28 days. Activate Charities Online by [logging in to Online Services](#) and entering your code.



# Activate!

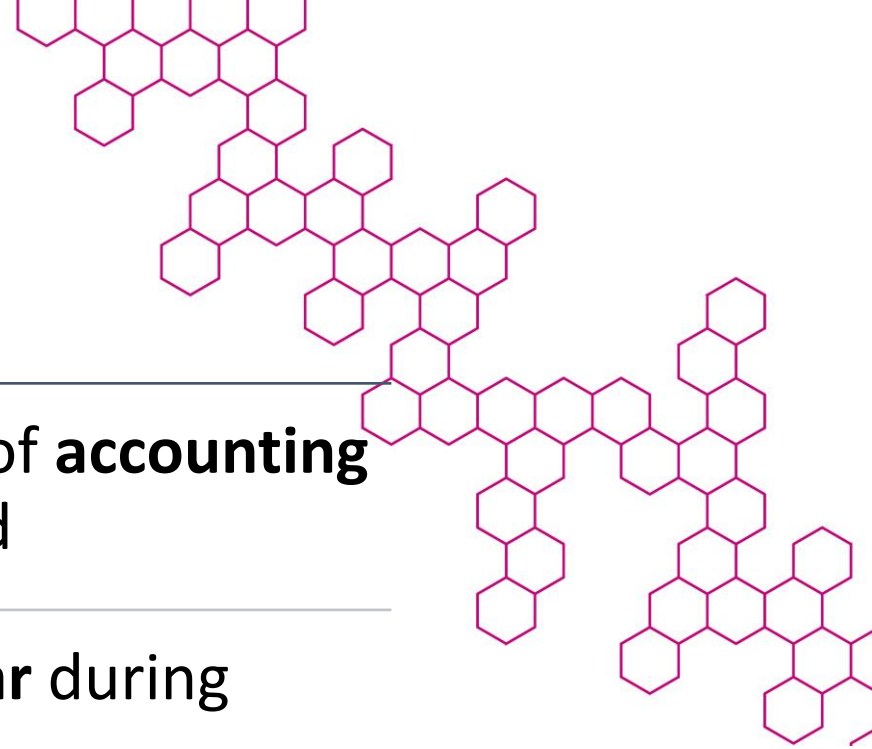
- Log in to HMRC Online Services using your Government Gateway user ID and password, and you'll see 'Charities' listed as one of the 'services you can use'. You'll then need to:
  - Select 'activate service'.
  - Enter your Charities Online activation code.
  - Select 'activate'.





# Making a Claim

# Time Limits



---

## Gift Aid

Company/CIO – within 4 years of end of **accounting period** during which donation received

---

Trust – within 4 years of end of **tax year** during which donation received

---

## GASDS

within 2 years of end of the **tax year** that the donations were collected in

---





Start here or by logging into your Charities Online Account

# Claim Gift Aid online

Your charity or community amateur sports club (CASC) can use online services to claim:

- Gift Aid, including under the [small donations scheme](#)
- tax back on other income, such as bank interest

Online services may be slow during busy times. Check if there are any [problems with this service](#).

[Start now >](#)

## Before you start

Your charity or CASC will need to:

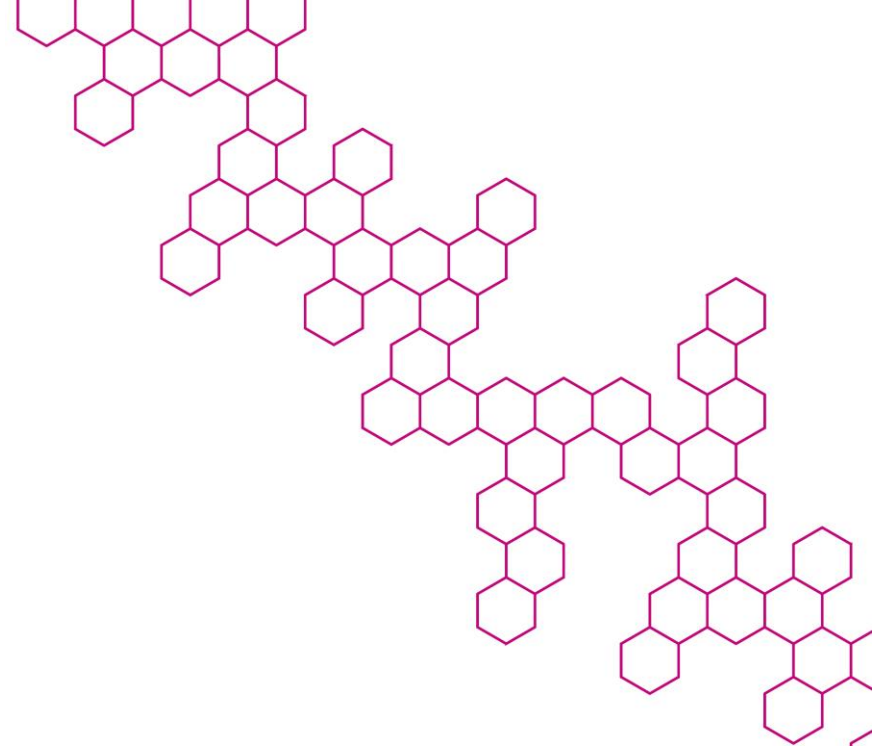
- be [recognised as a charity for tax purposes](#)
- [add Charities Online](#) to your HM Revenue and Customs (HMRC) online account

## How to claim

You'll be asked to attach a 'schedule spreadsheet' - [download and fill it in](#) before you log in. You can claim for up to 1,000 donations on each spreadsheet.

You can also claim through [eligible software](#), like a database.

<https://www.gov.uk/claim-gift-aid-online>









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# GASDS Making a claim Community Buildings



## Gift Aid Small Donations Scheme (GASDS) community buildings

Read this!

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

- \* Don't enter an amount over the GASDS limit of £5000 (for donations received before 6 April 2016) or £8000 (for donations received on 6 April 2016 onwards)
- \* GASDS are claimed by tax year - not on your accounting period. Please ensure you separate donations into tax years.
- \* GASDS must be claimed within two years. If it has been more than two years then your GASDS will now be out of date.
- \* Don't change the layout of the schedule or change the name of the worksheet.
- \* Save the schedule as a .ods file not a Microsoft Excel .xlsx file, for example Gift Aid Jan 2014.ods.
- \* If any section isn't applicable leave it blank. Don't enter N/A or Nil. \* Don't include blank spaces or other characters at the start or end of boxes.
- \* Don't leave a blank row between donations. \* Stay within the maximum of 500 rows of donations. \* Enter values in pounds sterling including pence.

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

[Charities Online guidance](#)

Fig.1 Examples	Building name (up to 160 characters)	First line of address (up to 40 characters)	Postcode UPPER CASE and include a space	Tax year 1 ending 5 April (include tax year 3 claims in this column)	Amount of donations received in tax year 1 (£) (include tax year 3 claims in this column)	Tax year 2 ending 5 April	Amount of donations received in tax year 2 (£)
	The Vault	22 Liberty Place	L20 3UD	2014	1500.00	2015	2500.00
	The Vault	22 Liberty Place	L20 3UD	2016	2000.00		
	Bootle Village Hall	11A Grange Road	L20 1KL	2015	1750.00		

The total below is calculated from the amounts you enter into the schedule.

**Total of all amounts: £0.00**

### Community buildings table

Item	Building name	First line of address	Postcode	Tax year 1 ending 5 April	Amount of donations received in tax year 1 (£)	Tax year 2 ending 5 April	Amount of donations received in tax year 2 (£)
1							
2							
3							

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

# Making the claim

---

Log into your Charities Online Account

---

Select “Services you can use”

---

Then “access service”

---

then “make a charity repayment claim”



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# Claim details

## Repayment claim details

### Questions about this 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:  ?

If you indicated you are claiming a top-up payment under GASDS you must provide the information below.\*

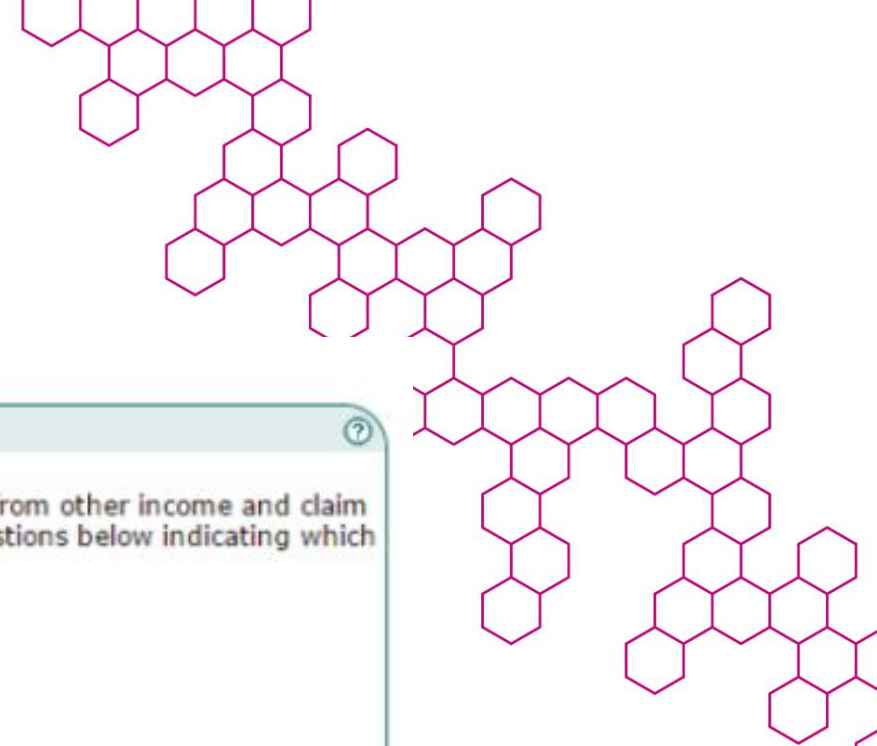
Are you claiming a top up payment under GASDS for donations that were not collected in a community building?  ?

Are you claiming for donations collected in community buildings?  ?

Are you connected to any other charities or CASCs for the purpose of GASDS?  ?

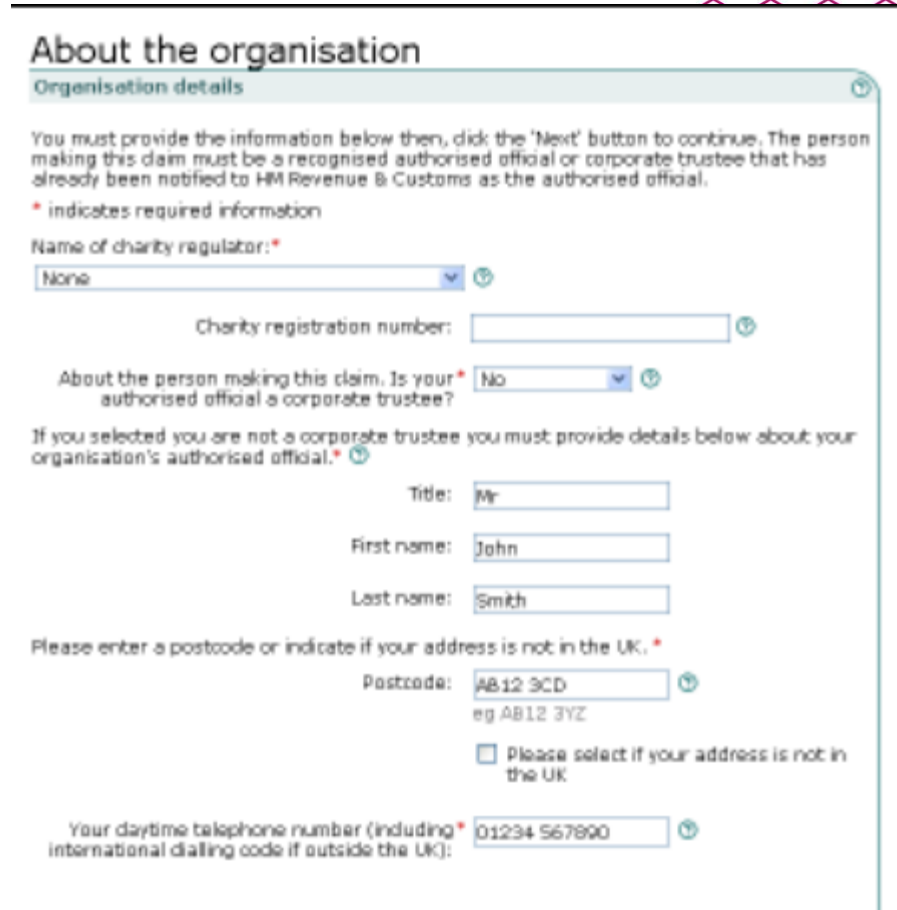
Back

Next



# Next page

- Charity Regulator drop down list
- “Corporate trustee?” – “no” unless managed by trust company etc
- Authorised official MUST be known to HMRC – changes notified 1 month before claim made



**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

Charity registration number:

About the person making this claim, Is your \* authorised official a corporate trustee? No

If you selected you are not a corporate trustee you must provide details below about your organisation's authorised official. \*

Title: Mr

First name: John

Last name: Smith

Please enter a postcode or indicate if your address is not in the UK. \*

Postcode: AB12 3CD  
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): 01234 567890



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# And finally

---

Upload spreadsheet(s)

---

if there are errors on file they will be picked up and you can correct and reattach

---

Click confirm details

---

Submit claim – will need to re-enter user ID etc

---

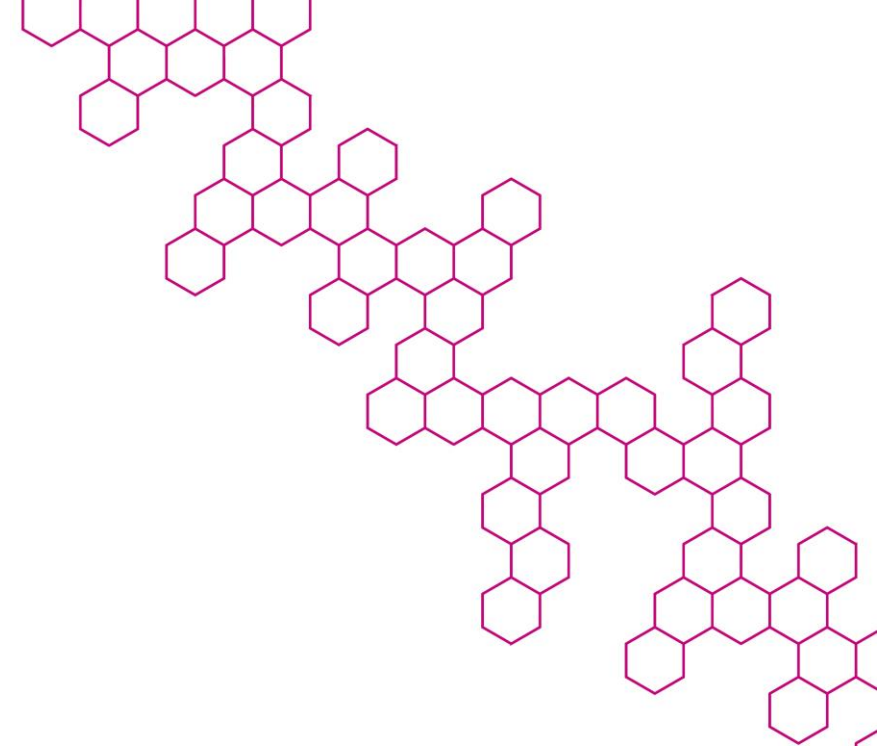
Make sure you have confirmation of submission receipt reference

---

Wait for your money!







# Declarations

# Gift Aid standard requirements

---

Gift of a sum of money made to a charity or CASC recognised by HMRC

---

Donations must be from an individual who is a UK taxpayer (and has paid at least as much in Income Tax or Capital Gains Tax as you want to claim in Gift Aid)

---

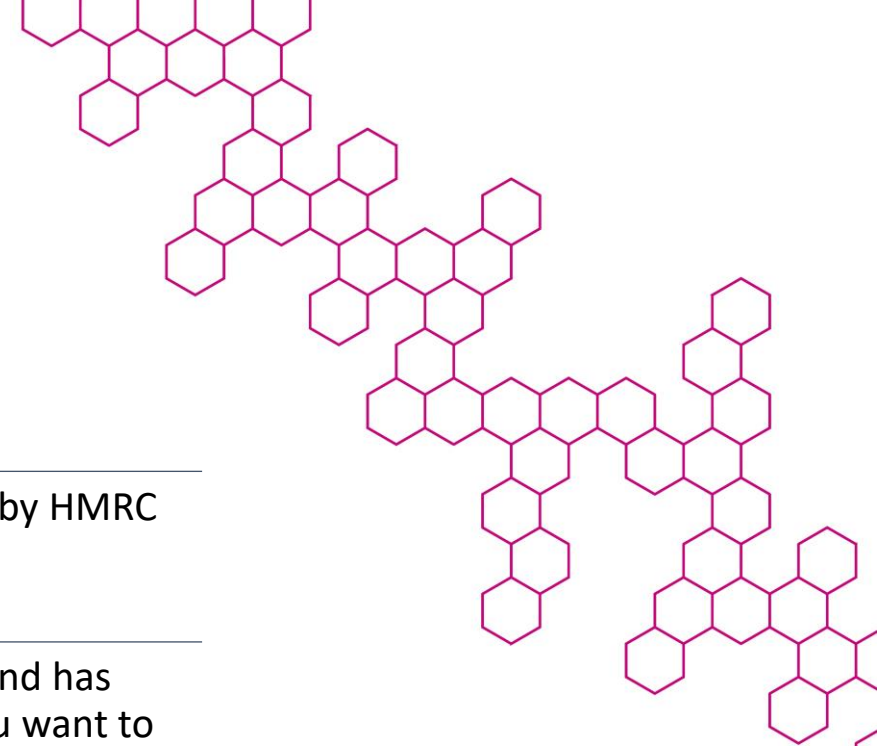
Donor must have made a Gift Aid declaration

---

Must be genuine gift – the benefit rule

---

Charity/CASC must be able to provide evidence of receipt of donation



# HMRC Model Declaration

<https://www.gov.uk/claim-gift-aid/gift-aid-declarations>

## Charity Gift Aid Declaration – multiple donation

### 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.

In order to Gift Aid your donation you must tick the box below:

I want to Gift Aid my donation of £\_\_\_\_\_ and any donations I make in the future or have made in the past 4 years to:

Charity  
Name

Name of Charity \_\_\_\_\_

Donor agrees to  
Gift Aid being  
claimed ✓

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 is taxpayer &  
responsible for paying  
shortfall if Gift Aid  
claimed on donations is  
more than Income/  
Capital Gains Tax paid

### My Details

Title \_\_\_\_\_ First name or initial(s) \_\_\_\_\_

Surname \_\_\_\_\_

Full Home address \_\_\_\_\_

Postcode \_\_\_\_\_ Date \_\_\_\_\_

Donor's Name – HMRC  
require full name  
because they need to be  
able to trace the  
taxpayer

Donor's home  
address – will accept  
house no and  
postcode

### Please notify the charity 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.

# Evidence of declarations

---

written declaration made by the donor or a ticked box confirmation by the donor that they wish Gift Aid to apply to the donation

---

an audio recording of the making of a declaration by the donor or an audio recording of the donor confirming a declaration where the declaration is pre-recorded by the charity

---

a computer record of a declaration template filled in by the donor and containing a link to the donors banking details



# Evidence of declarations

---

an emailed copy of a declaration

---

a computer 'screen print' of the declaration sent to the charity

---

a scanned image that's an exact replica of a declaration

---

a copy of a mobile phone text message confirmation of a declaration

---

confirmation that a donor has been sent a written record confirming their oral declaration

<https://www.gov.uk/government/publications/charities-detailed-guidance-notes/chapter-3-gift-aid#chapter-37-recording-and-audit-of-gift-aid-declarations>



# Record Keeping

---

Declarations

---

Evidence of  
donations

Standing Order forms plus log of donations

Planned giving envelopes

One-off donation – gift envelope or declaration

---

Correspondence – HMRC recommend checking contact details every 2 years – but make sure GDPR compliant

---

Records of benefits given to donors

---

Standard – keep records for 6 years



# Keeping records - GASDS

---

Two people check and count the cash collected.

---

You  
need to  
record:

---

how much money was collected, including denomination of all notes

---

Confirmation collected in UK

---

the date the money was collected and the date the money was banked (in charity named bank account)

---

that no individual donation > £30

---

Contactless donations – can all be separately identified and banked

---

Keep records of small donations you've received for 6 years from the end of the tax year to which they relate.



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## Keeping records – GASDS Community buildings

---

the address and postcode of the community building

---

the address (or addresses) where the donations were collected and the date of each collection

---

how and when that building met the charitable activity requirements







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# Avoid these common errors

---

Missing donation dates

---

Confusion between Charity Reg no and HMRC ref No

---

Claim submitted by unauthorised person (eg before records changed)

---

Entering GASDS claim on same Schedule spreadsheet as Gift Aid

---

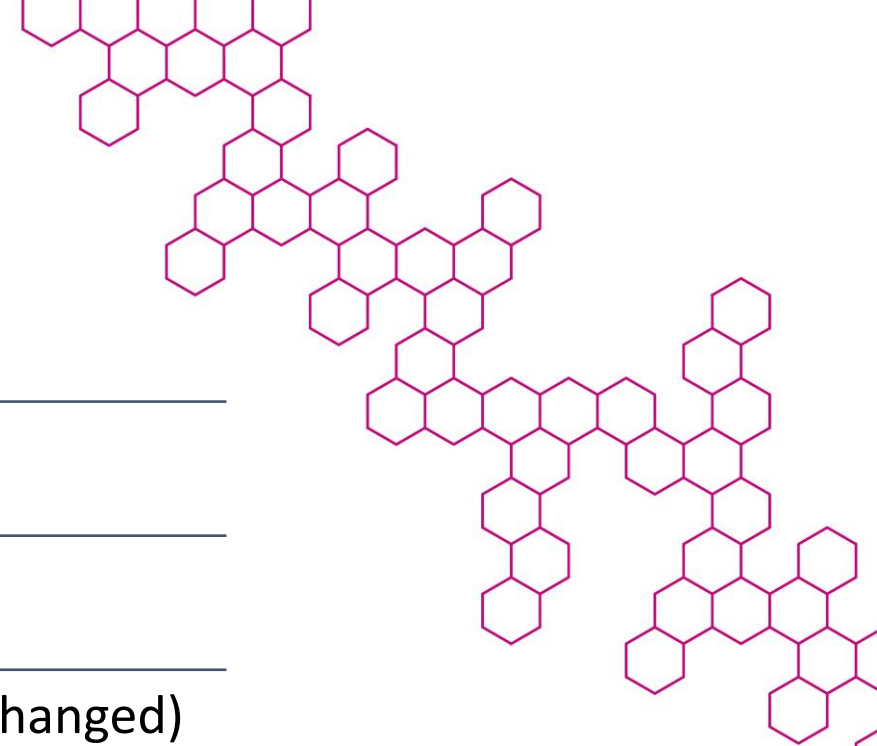
Misunderstanding aggregated donations

---

Confusing GASDS with aggregated donations and vice-versa

---

Updating CC records but not HMRC records





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Find Rachel on LinkedIn: [www.linkedin.com/in/mrachelcooper](http://www.linkedin.com/in/mrachelcooper)

Follow Rachel on twitter: @mrachelcooper

If you have any questions, please email: [policy@cfg.org.uk](mailto:policy@cfg.org.uk)