



HM Revenue
& Customs

HMRC Charities Overview

Steve Carroll

Wednesday 9 February 2022

Topics

- Gift Aid Overview
- Gift Aid Small donations Scheme (GASDS)
- How to apply for recognition as a charity for tax purposes
- Making a repayment claim





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Gift Aid Overview

Claiming Gift Aid

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Gift Aid can be claimed on voluntary freewill gifts of money by an individual who has paid sufficient UK income tax, completed a valid Gift Aid declaration and providing any benefits are within statutory limits.

Payments for goods or services do not qualify for Gift Aid.

Charities & Community Amateur Sports Clubs (CASC) can claim back 25p every time an individual donates £1 to your organisation.

- Donation from a UK Taxpayer £100
- Charity can claim £25



What is Gift Aid?

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Basic Gift Aid Principles

The starting point to qualify for Gift Aid:

- It can only be claimed on voluntary freewill gifts of money.
- consideration of which nothing is received in return, apart from token benefits within the statutory limits.

The fact that marketing material for these schemes may refer to the payments as ‘donations’ is immaterial as this is effectively a two part test where we are required to consider;

1. The payment arrangements; (how the donations are requested)
2. Were we are satisfied that the payments represent a donation - what is provided in return for payments. (what benefits are provided)



Qualifying Requirements

For Charities/CASCs to take advantage of tax exemptions including Gift Aid they must:

- Be registered as a charity/CASC for tax purposes with HMRC – if your organisations income exceeds £5000 per annum you must register with the appropriate Charity Regulator first.
- Receive a Gift of a sum of money from an individual who is a UK taxpayer and has paid sufficient tax to cover the donation.
- Donor must complete a valid Gift Aid declaration
- Charity / CASC must be able to provide a full Audit trail.
- Payment must not have any conditions for repayment (to the donor)



Paying enough tax to qualify for Gift Aid

Donations will qualify as long as they're not more than 4 times what the donor has paid in tax in that tax year (6 April to 5 April).

The tax could have been paid on income or capital gains.

The position of a taxpayer making Gift Aid donations can change from one tax year to the next. Charities should remind donors on a regular basis of the need for them to have paid sufficient Income and/or Capital Gains Tax on their donations. It need not be done in a separate letter to each donor, but could be included in any material sent to supporters, for example a newsletter.



Gift Aid Declaration

A Gift Aid Declaration must contain;

- Name of charity or CASC
- Name of donor
 - Ideally, we would like to see; Mr John Smith
 - We will accept; John Smith, J Smith, Mr J Smith
 - We will not accept; Mr Smith, Smith, John
- Donor's home address
- Description of payment(s)
- Declaration that payments(s) are Gift Aided
- **Must include a declaration that confirms;**



“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.”



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Sponsorship Gift Aid declaration form

A Sponsorship Gift Aid declaration form must contain;

- Name of participant
- Name of charity the event is in aid of
- Name of event
- Sponsor's Full Name
- Sponsor's Home Address
- Gift Aid tick box
- Amount of donations collected
- Date that pledged donations were collected

Must also contain the following statement;

If I have ticked the box headed 'Gift Aid? ', I confirm that I am a UK Income or Capital Gains taxpayer. I have read this statement and want the charity or Community Amateur Sports Club (CASC) named above to reclaim tax on the donation detailed below, given on the date shown.

I understand that if I pay less Income Tax / or Capital Gains tax in the current tax year than the amount of Gift Aid claimed on all of my donations it is my responsibility to pay any difference.



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Sponsorship Gift Aid

Charity: The HMRC Auditors Benevolent Fund

Name of Participant: Anne Bloxam

Event: The 2019 Bootle Marathon

Full Name	Home Address	Amount	Total	Gift Aid	Date collected
Clark Kent	21, Worthing Drive, Brighton BN4 1ZP	£1 per mile	£26	✓	10/02/19
Harry Potter	6, Nottingham Close, Derby D4 2YP	50p per mile	£13		11/02/19
James Bond	14, CH2 1PY	50p per mile	£13	✓	09/02/19

If I have ticked the box headed 'Gift Aid? ✓', I confirm that I am a UK Income or Capital Gains taxpayer. I have read this statement and want the charity or Community Amateur Sports Club (CASC) named above to reclaim tax on the donation detailed below, given on the date shown.

I understand that if I pay less Income Tax / or Capital Gains tax in the current tax year than the amount of Gift Aid claimed on all of my donations it is my responsibility to pay any difference.

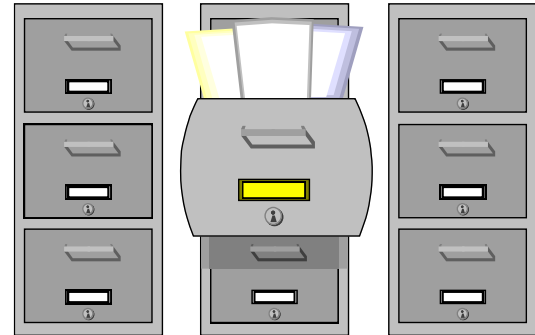


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Retention of Declarations



For Audit purposes;

- Records should be kept for a period of 6 years (after the last donation)
- Must be available for inspection
- Can be retained as a scanned document



What records are required by HMRC?

- Blank Gift Aid declaration form(s)
- Appeal leaflets and membership forms
- The selected Gift Aid declarations & Sponsorship forms (paper or scanned images)



Account records - 'Audit trails';

- Banking records, Paying-in book, Bank statements, donation envelopes etc.



Joint Donations

- If a donation is drawn on a joint bank account and the charity has been given a Gift Aid declaration by one account-holder only, the charity can assume the donation is from the donor who has made a Gift Aid declaration - even if the cheque is signed by the other account holder.

e.g.

- Donation received from Mr and Mrs Smith's bank account.
 - Charity hold a Gift Aid declaration for Mr Smith but not Mrs Smith
 - Charity can assume that the donation has been made by Mr Smith
-
- If in doubt seek clarification from the donor e.g. a cheque drawn on the sole account of the other account-holder.



Charity Auction



£100

£60

- Shirt valued at £40, sold for £100 so Gift Aid can be claimed on £60.



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Charity Auction



£250

- Signed shirt sold for £250. No Gift Aid can be claimed as it does not have a recommended retail price



Ticketed Charitable Events

- A payment to purchase a ticket (or an admission charge) to attend a charity event is **not** a gift to charity but the purchase of a right to attend the event.
- A charity could charge a set ticket price (on which Gift Aid cannot be claimed) and, in addition, request a suggested donation that **may** qualify for gift aided.
- A payment described as a ‘minimum donation’ or a ‘specified donation’ that has to be paid in addition to the set ticket price isn’t a freewill gift and **cannot** be gift aided. The set ticket price plus the minimum/specified donation is the actual ticket price and no part of the payment made **can** be gift aided.



Ticketed Charitable Events

Example 1

The charity charges £65 per ticket and also asks for a minimum donation of £35. To attend the dinner an attendee must pay £100 (£65 + the minimum donation of £35). A person may not buy a ticket or attend by only paying £65. There's no gift, the whole of the £100 is a compulsory payment to attend the dinner and no part of it is eligible for the Gift Aid Scheme.



Ticketed Charitable Events

Example 2

The charity charges £80 per ticket and, in addition, asks for a suggested donation of £20. The charity makes it clear on the back of the ticket that the £20 is only a suggested donation and that attendance at the dinner can be obtained by only paying the set ticket price of £80.

The £80 paid for the ticket cannot be Gift Aided. However, as the charity made it clear that a payment to attend the dinner was only £80 (the set cost of a ticket) then any payment made in excess of the £80 can be Gift Aided. So the suggested £20 donation or any other donation in excess of the £80 paid for a ticket can be Gift Aided.



What is a benefit?

- Any item or service provided by the charity or a third party to the donor or a person connected with the donor as a consequence of making the donation
- When someone makes a donation, you might want to give the donor something in return (an item or service) to say thank you. This is known as a 'benefit'
- We have to apply the benefit rules as there limitations on what a donor can receive.
- An acknowledgement of a gift, a newsletter about a charities activities, items with a nominal value are not benefits



Gift Aid donor benefit limits

You can claim Gift Aid on the donation if the value of the benefit doesn't exceed certain limits, for example:

Amount of donation	Maximum value of benefits
£0 - £100	25% of the donation
£101 +	25% of £100 Plus 5% of £101 up to a total benefit value of £2,500

These limits apply separately to each donation.



Memberships of Sporting Clubs.

We are often asked about whether these subscriptions qualify for gift aid.

The position is that the can only if the membership does not offer the personal use of any facilities/services provided by the club.

This means that the traditional payment of subscriptions to children's sports clubs will not qualify as there will usually be some kind of training sessions which would deemed to be use of the services provided by the club.

You would also need to factor in any other benefits but in the membership fee fails one the first criteria (above) there is no need to calculate the level of any benefits such as discounts etc.



Sale of donated goods & Gift Aid



There is an important distinction between goods donated to a charity (the charity becomes the owner of the goods and there is no possibility of gift aid as there is no gift of cash) and goods placed for sale with a charity where the individual remains the owner until they are sold.

A gift aid position for the individual can only be achieved if the Charity acts as an agent for the donor selling the goods on their behalf offering the proceeds back to the donor, who is then free to donate or accept the proceeds.

See detailed online guidance: **3.42 Claiming Gift Aid when goods are sold by, and the proceeds gifted to, charities**



Sale of donated goods & Gift Aid



Donors can make a one-off GAD that covers donations worth up to £100 or £1,000 of future sale proceeds

Charities write to a donor when sale proceeds exceed these amounts

- £100 limit in shops operated directly by a charity
- £1,000 in shops operated by a trading subsidiary company of a charity



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Sale of donated goods & Gift Aid



The 3 ways that charity shops can convert donated goods into Gift Aid payments;

1. Standard Method – Charity writes to donor when goods are sold & allows 21 days for donor to say they want some/all of the sale proceeds
2. Method A – letter is issued when proceeds from donated goods exceeds £100 in a tax year*
3. Method B - letter is issued when proceeds from donated goods exceeds £1,000 in a tax year*

** Donor must be sent a letter by 31 May showing the total amount raised from the sale of their goods during the previous tax year and the Gift Aid that will be claimed by the charity.*



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Time Limits for claiming Gift Aid

- A charity which is a Company for tax purposes must make any claim within 4 years from the end of the accounting period to which the claim relates.
- A charity which is a Trust for tax purposes must make any claim within 4 years of the end of the tax year to which the claim relates.





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Any Gift Aid Questions?





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Gift Aid Small Donations Scheme (GASDS)

Small Charitable Donations Act 2012

(Gift Aid Small Donations Scheme)



- From 6 April 2013; Charities & CASCs that receive small cash donations of £20 or less are able to apply for a Gift Aid style repayment without the need to obtain Gift Aid declarations for those donations
- GASDS is a public spending initiative (not a repayment of tax) that gives Charities & CASCs a top-up payment on donations they receive
- The total amount of small donations was capped at £5,000 maximum per tax year, giving a top-up repayment of £1,250.
- This increased to £8,000 maximum per tax year for GASDS collected from 6 April 2016 and the top-up repayment will increase to £2,000

Charities only have two years to claim GASDS from the end of a tax year in which the small donations were made



What is a small donation?



- A cash or contactless donations of £30 or less from an individual.
- “Cash” means notes or coins of any currency.
- Donations must be collected and banked in the UK
- Membership fees of a charity or CASC aren’t small donations for GASDS purposes
- Cash donations from Companies or Trusts cannot be GASDS
- No benefits can be given to an individual that makes a small donation (only gifts with negligible value such as a lapel sticker are allowed)



Eligible for claiming GASDS

- Eligible small donations are cash or contactless donations made by an individual to a charity or CASC. Donations must be collected in the UK and paid in to a UK bank or building society account kept by the charity.
- Gift Aid and GASDS top-up payments cannot be claimed on the same donation. E.G. GASDS should not be claimed if a charity receives a donation from an individual who has completed a valid Gift Aid declaration that covers the donation.
- Contactless debit or credit card payments is an acceptable way of making a small donation. This includes mobile phone Apps or other devices.
- Charity has not incurred an HMRC penalty in respect of GA or GASDS claims in the previous 2 tax years



Eligibility for claiming GASDS



It isn't always obvious that a donation is less than the limits eligible under this scheme (£20 up to 05/04/19, £30 thereafter).

E.G. in a church collection an individual could donate £40 in four £10 notes without the collector realising.

Charities and CASCs need to take reasonable steps to apply the £30 limit but aren't expected to scrutinise every donation as it's made.

Reasonable steps to apply the £30 limit would include evidence that the charity has standing instructions to all collectors to note any donations greater than £30, and ensure that whoever records the donations excludes the ineligible ones.



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Ineligible donations for claiming GASDS

- Donations made by text message or bank transfers are not eligible.
- Donations made by credit/debit card are not eligible (Contactless cards only are acceptable)
- The top-up payment is calculated on the amount of eligible small donations your charity or CASC has collected.
- Charities only have two years to claim GASDS from the end of a tax year in which the small donations were made



The Gift Aid “matching rule”

The amount of GASDS top-up charities can claim also depends on the amount of Gift Aid donations that they have received and successfully claimed on in that tax year. The maximum amount of GASDS top up they can claim is 10 times the total amount of Gift Aid donations claimed on by the charity or CASC in that tax year.

To claim a top-up payment on £8,000 of small donations a Charity or CASC needs to successfully claim Gift Aid on at least £800 of eligible donations in the same tax year.

Your charity or CASC must have claimed Gift Aid in the same tax year as you want to claim GASDS



There are two methods to claims GASDS

Method A – If your charity only operates from one building, the claim should be made for GASDS donations collected anywhere in the UK. This limits the claim to a maximum of £8,000 in donations per tax year, resulting in a top-up payment of £2,000.

Method B - If your charity operates from two of more buildings, the charity maybe able to claim using the Community Buildings schedule.



Community buildings



What is Community building?

A community building is a building (or part of a building) in which a charity carries out its charitable activities to groups of 10 or more beneficiaries on at least 6 occasions each tax year.

- The beneficiaries must not be charged for access to the part of the community building where the charitable activity takes place
- The charitable activity must also be open to members of the general public (or a section of the public)

The beneficiaries do not need to be the same 10 people each time



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Community Buildings

Examples of a Community Buildings are:

- A village hall
- A town hall
- A church
- A School
- A cathedral
- A synagogue
- A mosque etc.
- A Scout hut



Charities do not need to own a building for it to qualify as a community building.

A function room of a hotel could be a community building for a support group if the group met there at least 6 times each year to deliver charitable activities to 10 or more beneficiaries, provided the room was used exclusively by the group.



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Community Buildings

A building cannot be a community building if the building (or parts of it) is used wholly or mainly for residential purposes or the sale/supply of goods unless the charity is using part of that building exclusively to carry out a charitable activity.

Two or more buildings on the same or adjacent land are treated as a single building where the same person or organisation holds a freehold or leasehold interest in the land

Examples of buildings which are not community buildings include:

- Priest's House
- Charity Shops
- Vicarage / Manse
- Residential care homes
- A Supermarket



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Community Buildings

If your charity has only one community building, it should make a GASDS claim on a maximum of £8,000 of eligible small donations each tax year collected anywhere in the UK.

If your charity has 2 or more community buildings:

Charities that have 2 or more community buildings should claim:

- Up to £8,000 top-up payment for each community building.
- This option enables a charity to claim a GASDS top-up payment on eligible small donations collected in the community building & within the same Local Authority area as the community building they are claiming for



Community Buildings

Charities claiming under the community building rules can collect donations at any time, not just during charitable activities, as long as:

- The building qualifies as a community building
- The donations are collected in the same Local Authority area as a qualifying community building
- The charity claims on a maximum of £8,000 of eligible donations per community building

Charities will need to decide which option would be best for each tax year. If a charity changes its mind part way through the tax year, then it must notify HMRC before it makes any further top-up claims.



“Local Authority Area”

“Local authority area” means:

- In the UK, a district council, a county council if there is no district council, a London borough council, the Common Council of the City of London or the Council of the Isles of Scilly

If a charity has collected eligible small donations in a Local Authority area where the charity has more than one community building they can choose which building to allocate the donations to.

The only exception to this is when donations are collected inside a community building, when they can only allocate these donations to the building they were collected in.



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“Local Authority Area” (continued)

Example - A charity has 3 community buildings in a Local Authority area.

During the tax year the charity collected £15,000 in eligible small donations inside this Local Authority Area.

£4,000 was collected inside of one community building and therefore the charity can only allocate the £4,000 to that particular building. The remaining £11,000 was collected outside of the community buildings and can be allocated to the 3 buildings in any way the charity chooses, as long as the amount allocated to each community building does not exceed £8,000.



Community Buildings

Example: A charity has 3 community buildings which are each in different Local Authority areas. This means that the charity could claim a top up on donations up to £8,000 for each building or £8,000 in total if collecting anywhere inside the UK.

During the tax year it collects:

- £3,000 in the Local Authority area of building A
- £2,000 in the Local Authority area of building B
- £9,000 in the Local Authority area of building C
- £2,500 outside of the Local Authority area. **Total = £16,500**

This charity is better off claiming under the community buildings rules because this allows them to claim a top up on:

- £3,000 in the Local Authority area of building A
- £2,000 in the Local Authority area of building B
- £8,000 in the Local Authority area of building C. **Total = £13,000**

This is £5,000 more than they could have claimed if they had chosen the single £8,000 limit for donations collected anywhere in the UK.



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Record Keeping



For contactless donations charities need to keep records that identify how much was collected on each terminal so that they can work out how much was collected in a particular Local Authority area and so that you can monitor for any 'multiple donations' from the same person.

They must keep a record of the denominations of all coins and notes received and exclude all £50 notes

Small cash donations must be banked if the charity or CASC wants to claim a GASDS top-up. If the charity or CASC uses small cash donations to pay for minor expenses, it will only be able to claim on the net amount banked

Some charities provide fundraisers with paying in slips so that they can pay any amounts collected directly into the charity account. The counterfoil receipt which notes the breakdown of the coins and notes collected should then be given to the charity for audit purposes.



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Record Keeping (continued)

If a charity wants to claim GASDS top up payments based on amounts collected in a Local Authority Area near a community building they must also keep a record of:

- The address of the community building and a record to show that the building held at least 6 charitable activities for 10 or more beneficiaries to qualify as a community building
- The date(s) that the money was collected
- The location(s) that the money was collected - this should include full address and postcode
- Which community building the donations will be allocated to for the purposes of the GASDS claim



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Common Errors for claiming GASDS

- GASDS limit exceeded
- Charities claiming GASDS by accounting period, not tax year
- Entering GASDS on Gift Aid claim schedules
- Duplication of previously claimed Gift Aid when submitting GASDS only claim





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Any questions on GASDS?





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Apply for recognition as a charity for
tax purposes

Charitable Purposes

Charitable purposes include things that contribute to:

- relieving poverty
- education
- religion
- health
- saving lives
- citizenship or community development
- the arts
- amateur sport
- human rights
- religious or racial harmony
- the protection of the environment
- animal welfare
- the efficiency of the armed forces, police, fire or ambulance services
- disability



Does your charity need to register with a Charity Regulator?

- If your Charities income exceeds £5000 you must register with the Charity Commission (England & Wales),
- All charities in Scotland & NI MUST register with their regulator Office of the Scottish Charity Regulator (OSCR) or the CCNI before registering with HMRC.



If not, may still be able to apply to HMRC to be accepted as a charity “for tax purposes”

- CASC’s (Community Amateur Sports Clubs) must register with HMRC.
- Some Charities are exempt from registering with the charity commission e.g. Churches, Schools etc....

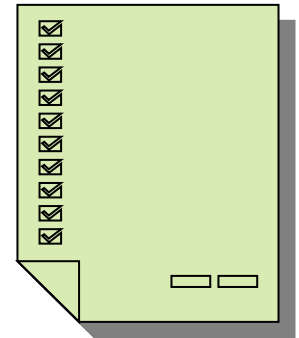


What you need to register as a Charity with HMRC

Officials details;

- You need to have a minimum of 2 different officials
 - 1x Authorised Official
 - 1x Other Officials

(names, addresses, phone numbers,
dates of birth, national insurance numbers)



Charitable evidence;

- Governing document
 - Rules/Constitution, Trust deed, Memorandum and articles of association, Will, Act of Parliament, Other



What you need to register as a Charity with HMRC

Regulator details;

- Copy of notification of registration from any regulators

Charitable objectives;

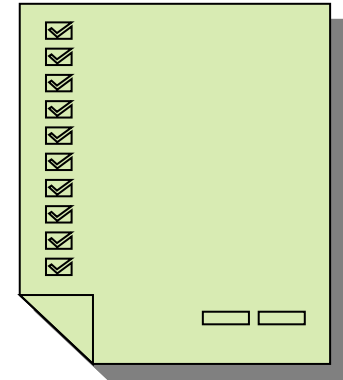
- What your organisation does

Financial accounts;

- Last 3 months
- Provide accounting period end date

Bank account details;

- Account name, number and sort code



Register with HMRC Online – WWW.GOV.UK

- Search for – Get recognition from HMRC for your Charity

The screenshot shows the GOV.UK website interface. At the top, there's a navigation bar with the GOV.UK logo and the text 'Welcome to GOV.UK'. Below this, a search bar contains the text 'Get recognition from HMRC for your Charity'. To the right of the search bar, there's a list of popular services: 'Universal Jobmatch job search', 'Renew vehicle tax', 'Log in to student finance', 'Book your theory test', and 'Employment and Support Allowance'. The main content area is divided into several categories, each with a sub-heading and a brief description:

- Benefits**: Includes tax credits, eligibility and appeals
- Disabled people**: Includes carers, your rights, benefits and the Equality Act
- Money and tax**: Includes debt and Self Assessment
- Births, deaths, marriages and care**: Parenting, civil partnerships, divorce and Lasting Power of Attorney
- Driving and transport**: Includes vehicle tax, MOT and driving licences
- Passports, travel and living abroad**: Includes renewing passports and travel advice by country
- Business and self-employed**: Tools and guidance for businesses
- Education and learning**: Includes student loans, admissions and apprenticeships
- Visas and immigration**: Visas, asylum and sponsorship
- Childcare and parenting**: Includes giving birth, fostering, adopting, benefits for children, childcare and schools
- Employing people**: Includes pay, contracts and hiring
- Working, jobs and pensions**: Includes holidays and finding a job
- Citizenship and living in the UK**: Voting, community participation, life in the UK, international projects
- Environment and countryside**: Includes flooding, recycling and wildlife
- Crime, justice and the law**: Legal processes, courts and the police
- Housing and local services**: Owning or renting and council services

At the bottom of the page, there's a large number '24' representing the number of ministerial departments, followed by the text: 'The websites of all government departments and many other agencies and public bodies have been merged into GOV.UK. Here you can see all policies, announcements, publications.'



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Any questions on registrations?

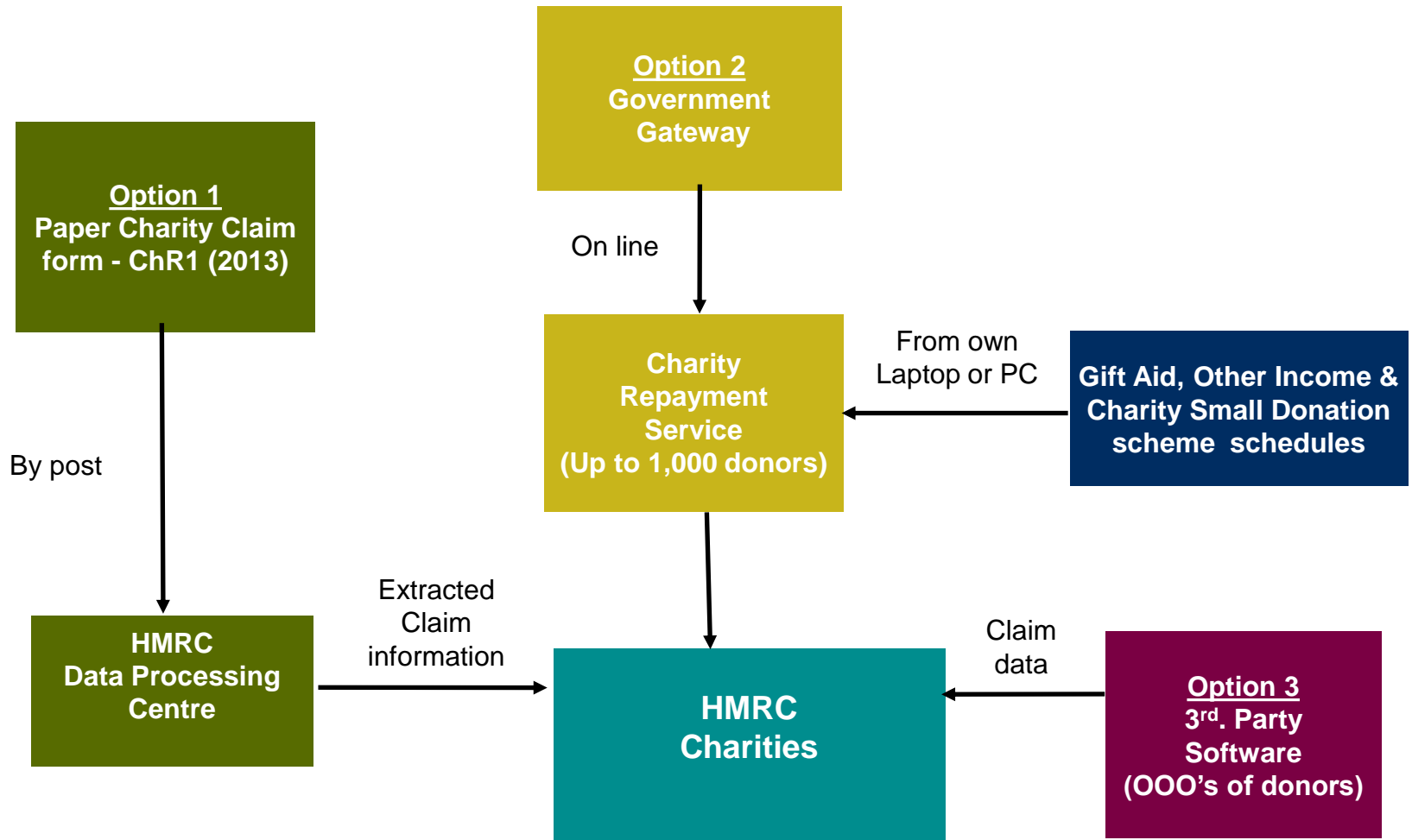




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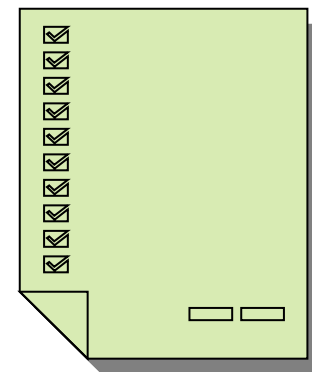
Making a Repayment Claim

Charity Repayment Claim Options



Paper ChR1 Claim Form + ChR1CS (Continuation sheet)

- Only available direct from HMRC
- Form will be handwritten, scanned and data extracted
- ChR1 - space for 15 Gift Aid donors + 6 Other taxed income items + 2 Community Buildings + 5 Connected charities
- ChR1CS - space for 5 more extra Gift Aid donors
- Photocopies not acceptable
- Typed schedules & Covering letters not acceptable



Charity Repayment Claim Service

Introduced in April 2013



- Only charities registered with HMRC can use the Service
- Must first register with Government Gateway on line
- ID & Activation PIN posted to authorised official - Must activate within' 28 days
- Then need to Register and activate online service
- Separate service for Agents that submit claims on behalf of charities



What to do if you make a mistake?!



We understand that mistakes can happen and we are here to help!

- If you've only just submitted your claim and it hasn't been repaid – phone our Helpline on 0300 123 1073 and they can put a lock on the account - this should prevent payment from going out and we can amend/reject your claim.



What to do if you make a mistake?!



If your claim has already been repaid and you then realise you've made a mistake, just phone us on 0300 123 1073, or put the information in writing (letter or via the 'Contact Us' section of Gov.uk website).

You'll need to let us know the total amount the charity have been overpaid by.

We can then either raise a manual charge on the system for the amount the charity have been overpaid by, or advise you to enter an adjustment on your next claim

We understand these mistakes do happen though so please don't worry!



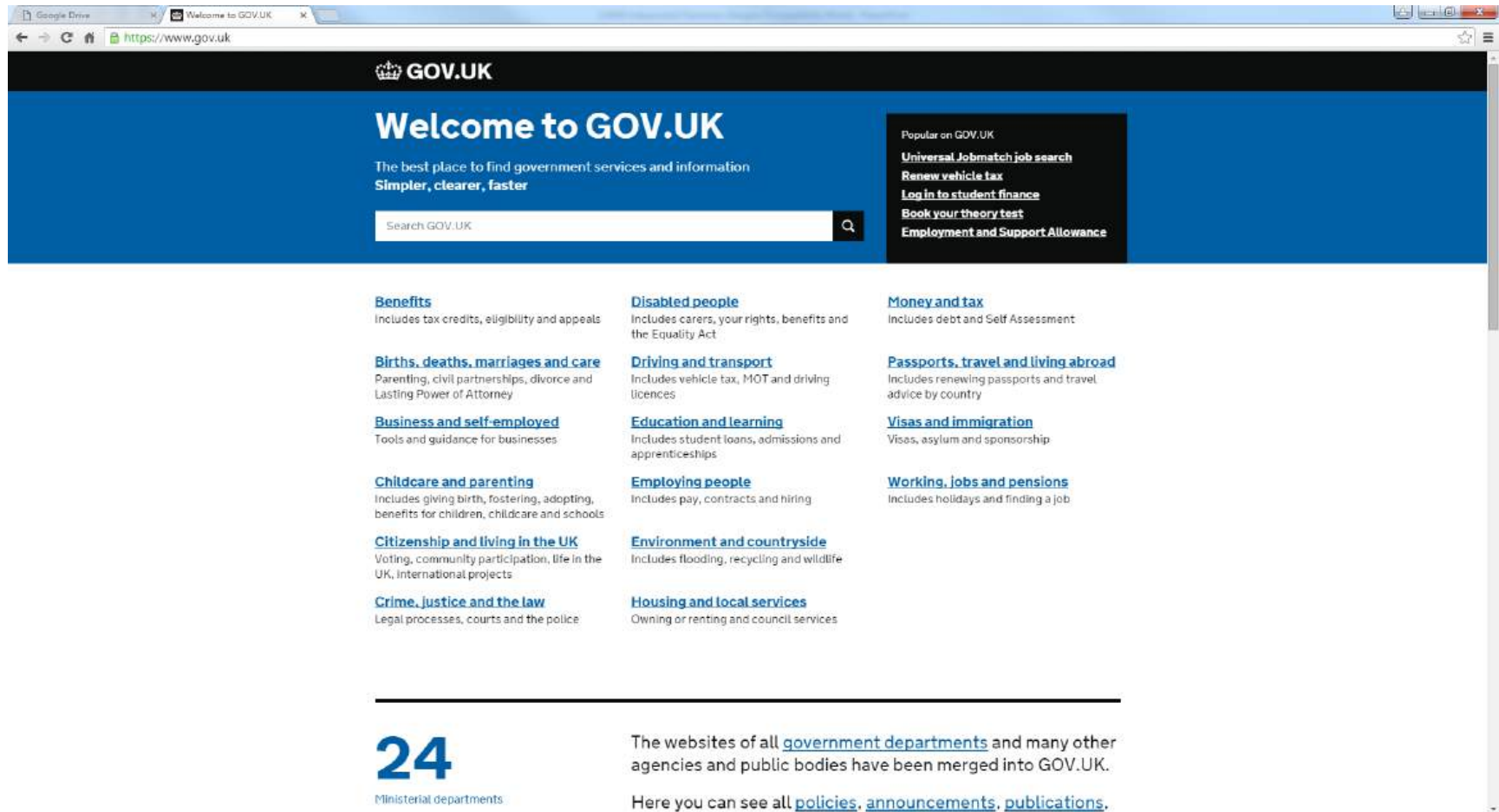


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Any questions on the Making A
Claim?



Need more information?



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Thank you

Website: WWW.GOV.UK

Helpline: 0300 123 1073

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