

Your guide to: Maximising Gift Aid

It's been a difficult year for charities; with donor-giving levels down and many fundraising activities cancelled, now is the time to ensure you are getting the most out of your charity's Gift Aid claim.

Common Pitfalls

Are you using inexperienced or poorly trained staff/volunteers to process your Gift Aid claims?

Gift Aid is complex and it is worth investing time and resources in correct training and awareness for your staff/volunteers. Give it the attention it deserves!

Can you produce a complete audit trail from donor to donation?

HMRC are increasingly interrogating claims and expect a charity to be able to document the path of a donation, including linking the donor to a valid Gift Aid declaration.

Gift Aid and tax legislation is always changing. Are you up to date with the latest changes?

Recent changes include:

- Increases in value thresholds for benefits received as a consequence of the donation
- Simplification of the Gift Aid Small Donations Scheme (GASDS), making it easier for charities to access
- HMRC guidance now suggests that the Gift Aid declaration should include the donor's full name, rather than just initials

Excluding donations from your Gift Aid claim

Take care not to exclude donations that are from members where they are freely given. If you have suspended your charity's membership payments, or where it has not been possible for the usual benefits to be provided to your donors, some payments you receive may well now qualify for Gift Aid. Check to see if a claim is now possible.

Opportunities

1. If your charity has not yet claimed or is behind with claims, do not delay, get your claim in as soon as possible.

Time limits for claims:

- **Trusts:** four years from 5 April in which the donation was received
 - **Corporates:** four years from end of accounting period in which the donation was received
 - **GASDS:** two years
2. Follow up with donors where you believe there to be missing or unclear information from their Gift Aid declaration. If you think there is an opportunity to claim Gift Aid, then take the initiative and make contact with your donors.
 3. Take care not to exclude donations where they have unusual address details. Claims can still be made for donors living in care homes, houseboats and pubs. For example, HMRC does not expect you to investigate every donor's address details; if it looks reasonable, make a claim.

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