

scottishathletics 

Gift Aid

Key Considerations for Clubs

GBSport

Workshop Content

What We Will Cover

- What is Gift Aid?
- Who Can Benefit?
- How To Claim
- Common Scenarios



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GIFT AID

What is Gift Aid?



What is Gift Aid?

Government Scheme

Donor donates to club
Club claims 25p for every £1
Government pays club



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What is Gift Aid?

Donor Must

- Be a Taxpayer
- Have paid tax greater than gift aid amount
- Sign Declaration if > £20



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What is Gift Aid?

Donation Must

- Be monetary gift
- Carry no significant benefit
- Have no repayment condition



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What is Gift Aid?

Club Must Be One Of


Charitable Trust

Community Amateur Sports Club



Scottish Charitable

Incorporated Association

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Paperwork?

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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:

Name of Charity _____

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.

My Details

Title _____ First name or initial(s) _____

Surname _____

Full Home address _____

What is Gift Aid?

Declaration Form

For > £20 donations

Club details

Donor details

Gift details and date

Keep forms for 6 years



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What is Gift Aid?

G.A.S.D.S.

For < £20 donations

Gift Aid Small

Donations Scheme

Claim up to £1,250 p.a.

Conditions attached 



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How to Claim?



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What is Gift Aid?

Claiming


Online or by post
HMRC Spreadsheet
Charities Online

Must claim within
4 years of donation



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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 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.
- * Enter the house name or number and the postcode of all donors that live in the UK. For donors living abroad, enter their address and put X in the
- * Stay within the maximum of 1,000 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
- * For sponsored events enter the participant's name and address, the date collected, and the total amount raised. Don't include any donations over

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 [Charities online guidance](#)


Fig.1 Examples	Title up to 4 characters	First name or initial up to 35 characters with no spaces, or just enter an initial	Last name up to 35 characters	House name or number up to 40 characters	Postcode UPPER CASE and include a space	A
	Prof	Henry	House Martin	152A	M99 2QD	
	Mr	John	Smith	100 Champs Elysees, Paris	X	
	Miss	B	Chaudry	21	L43 4FB	On

Enter details from here

CASC club should use **Charities Online** system even though not a charity




Claiming Online as a CASC





What is Gift Aid?

Payment to Club


Within 20 working days
Paid into Club bank account




 

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Keep paperwork
for 6 years –
subject to HMRC
scrutiny



Gift Aid Paperwork



GIFT AID

Common
Scenarios





Membership Fees?

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Common Scenarios

Rules on gift aid for membership fees are **DIFFERENT** for a charity and a CASC

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Charity Membership Fees?

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Membership Subscriptions

AnyTown Charity

£50 membership
Entitled to use track
Entitled to free coaching
ELIGIBLE FOR GIFT AID?
WHAT CAN WE DO?

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Membership Subscriptions

Charity

CAN claim for subscription
 Must be membership only
 No personal use of services
 No personal use of facilities





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“Where a charity separates that part of the membership subscription that simply gives the basic rights of membership and does no more than cover the basic administration costs of the charity from any part that relates to the provision of services or facilities **the membership element can be a gift.**

So, for example, **a sports charity that charges a basic membership subscription**, with additional, variable, training or playing charges depending on the member's standard, **could regard the basic membership as a gift.”**

HMRC GUIDANCE NOTES FOR GIFT AID

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Membership Subscriptions

AnyTown Charity

£50 membership becomes
£20 membership +
£30 charge for services/facility
= TOTAL £50

Can claim gift aid on £20 ⓘ

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Charge for services must be commercially viable



Restructure of Charity Membership ⓘ



CASC Membership Fees?

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Membership Subscriptions

AnyTown CASC

£50 membership
ELIGIBLE FOR GIFT AID?
WHAT CAN WE DO?

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Membership Subscriptions

CASC

CAN'T claim for subscription

CAN restructure subscription

Split into subs and donation

Can then claim on donation



Membership Subscriptions

AnyTown CASC

£50 membership becomes

£20 membership +

£30 suggested donation

= TOTAL £50

Can claim gift aid on £30





Charge for membership must be commercially viable

Restructure of CASC Membership



Members may **NOT** pay the suggested donation

Restructure of CASC Membership



Volunteer Expenses?

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Volunteer Expenses

Mike Volunteer



Entitled to £30 expenses
Waives payment
Tells club to keep money
ELIGIBLE FOR GIFT AID?
WHAT CAN WE DO?


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Volunteer Expenses



You Can IF

- Volunteer **actually paid** expenses
- Volunteer pays club
- Club has evidence of payment
- No repayment conditions
- No benefits provided

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Donor not a Taxpayer?


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Donor not a Taxpayer

Liability?

HMRC discover donor
is not taxpayer


Repayment of tax due DONOR OR CLUB LIABLE?





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Donor not a Taxpayer

Donor liable if not a taxpayer



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Paying For Others?

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Paying for Others?

Charity Membership

Wife pays husband's
basic membership fee
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Paying for Others?

Charity Membership

Wife pays family's
basic membership fee
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GIFT AID

Support Options

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ONLINE TRAINING

