

# Maximising Gift Aid

Charities are making an increasing return to fundraising activities and in-person events. With that, now is the time to ensure you are getting the most out of your charity's Gift Aid claim.

## Avoiding 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 is increasingly interrogating claims and expects 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?

Latest changes include:

- Clarification of the availability to claim Gift Aid on waived refunds and loan repayments by individuals in certain circumstances.
- Reduced administration for end-of-year letters for Retail Gift Aid, where the sales proceeds raised are less than £20 per annum.
- 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.

## Opportunities

- Where your charity has cancelled ticketed events or other fee-paying activities, and the donor has indicated that they would like to donate the refund to your charity, you should now be able to claim Gift Aid on these amounts. You will need to hold a valid Gift Aid declaration for the individual and meet the other usual requirements for Gift Aid in order to make the claim. Individual donors waiving the right to a repayment of a loan made to your charity may also now attract Gift Aid, subject to certain conditions.
- Remember that some items 'given' by your charity to your donors do not count as a benefit for the purpose of calculating the benefits limits. These relate to items given as a consequence of a donation, i.e. a thank you. One such item is naming rights, which can be very useful for your more generous donors as a way of saying thank you without jeopardising the availability of Gift Aid.
- If your charity has not yet claimed for Gift Aid or is behind with claims, do not delay - get your claim in as soon as possible. Time limits for claims are:
  - **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
- 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.
- Take care not to exclude donations where the donor has an unusual address. 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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