



Questions to ask... Gift Aid #tickthebox

With Gift Aid being claimed by over 70,000 charities, is your charity maximising its claims or are valuable opportunities for increasing the value of donations received being missed?

Common pitfalls	Questions to ask
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!	<ul style="list-style-type: none"> • Are we using experienced staff/volunteers to process our Gift Aid claims? • Do they have the necessary training? • Have we reviewed our processes recently?
HMRC are increasingly interrogating claims and expect a charity to be able to document the path of a donation from donor to charity, including linking the donor to a valid Gift Aid declaration.	<ul style="list-style-type: none"> • Can we produce a complete audit trail from donor to donation? • Do we hold valid declarations for all donor donations? • Can we prove that the donor was made aware that they are liable for tax equal to the amount reclaimed?
Recent changes to Gift Aid and tax legislation: <ul style="list-style-type: none"> • Increases in value thresholds for benefits • Simplification of Gift Aid Small Donation Scheme (GASDS) • Proposed changes to include full name rather than initials only 	<ul style="list-style-type: none"> • Are we up to date with the latest changes to Gift Aid and tax legislation? • Could we make better use of GASDS?

Opportunities available
<ul style="list-style-type: none"> • If your charity has not yet claimed any gift aid or is behind with claims, do not delay, get your claim in as soon as possible. <p>Time limits for claims are as follows;</p> <ul style="list-style-type: none"> • <i>Trusts</i> – four years from the end of the tax year in which the donation was received (to 5 April) • <i>Corporates</i> – four years from end of accounting period in which donation was received • <i>GASDS</i> – two years rather than four for the above scenarios <ul style="list-style-type: none"> • Follow up with donors where you believe you have missing or unclear information. 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 unnecessarily exclude donations, where the donor has an unusual address. Claims can be made for donors living in care homes, houseboats and pubs for example – HMRC do not expect you to investigate every donor’s address details – if it looks reasonable, then make a claim.

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