

# Gift Aid

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# = Topics to be covered

1. New Charities Online Filing
2. Gift Aid Small Donations Scheme
3. Update Gift Aid in general

# Charities Online HM Revenue & Customs

- From 22 April 2013
- Current R68 forms and postal repayment replaced by three options
- Online claim form accessed through HMRC website
- Online externally developed software interface
- Paper claim form

# = Online Claim Form

- Accessed through HMRC website
- Maximum 1,000 donors
- Unlimited claims - even same day
- Downloadable spreadsheet template
- One error on form, whole claim rejected
- Aggregated donations
- Sponsored events

# = Online externally developed

- More than 1,000 donors
- Charity software providers develop module to facilitate
- Develop own interface software
- Technical pack from:

<http://www.hmrc.gov.uk/softwaredeveloper/gift-aid-repayment.htm>

# = Paper Claim Form

- New ChRI
- Time consuming
- 90 donors
- Cannot photocopy
- Telephone: 0845 302 0203

# Gift Aid Small Donations Scheme Outline

- From 6 April 2013
- Separate from existing Gift Aid system
- Made by Individuals Cash less than £20
- Received in the UK
- Basic core limit £5,000 donations refund £1,250
- No paperwork, no Gift Aid declaration certificate
- Claim on same form - separate section

# = Records/qualifications to claim

- Charity for two complete tax years
- Charity completed two successful Gift Aid claim in two out of last four years and at least every other year
- Audit trail
  - Date
  - Cash collected
  - Who collected it
  - Identification of £20
  - Bank money
- Not available to donors using Gift Aid Declaration Certificates



# = Community building

- Further claim if using a community building another £1,250
- Rooms/building open to public:
  - Church
  - Halls
  - Hotel
- Not:
  - Restaurant
  - Charity Shop
- Activities must take place six times a year
- Group of ten on each of at least six occasions
- Different community building, additional claim
- Post Code needed

# = General matters

- HMRC visits
- Basic rate tax payer
- Higher rate tax payer
- Gift Aid Declaration Certificates
- Abuse
- Loans
- Update Authorised Official
  - Responsible person
  - Nominee/agent
  - Forms ChV1