



# Gearing up for Gift Aid

## 1. How to register your Company for Gift Aid

The first step is to write to the Inland Revenue notifying them of your interest in reclaiming tax under the Gift Aid scheme and to ask for information. Included in this pack is a sample letter for guidance. Alternatively, most forms can be downloaded from the Inland Revenue web site.

The Inland Revenue will send you a package of information and forms that you should keep safely. This package will include forms for making a claim and others that are self-explanatory. Your reference number will be filled in for you. To avoid confusion, simply ignore references on the forms that do not involve Gift Aid. Before making a claim you will need to complete the Charity Official Authorisation form. This must be submitted before you are in a position to finalise your claim (more details are given in part 4).

If you do not receive a reply from the Inland Revenue, please see the contact numbers on page 9 of this pack.

## 2. How to keep the necessary records and filing system

### Filing system

All Gift Aid information needs to be kept securely in a file with the following sections:

- Correspondence with the Inland Revenue including claims made.
- A record of subscriptions received supporting claims made (see below under Company records).
- Gift Aid declarations filed alphabetically by member's name (link to Gift Aid declaration).
- Forms for later use (such as blank repayment forms)

The benefit of keeping everything in one file is that there is a possibility that the Inland Revenue will wish to audit the records of selected organisations. If this happens to your Company, it will simply be a case of giving them one file to inspect.

### Company records

On the Gift Aid declaration there are spaces to record the member's name and date of birth as well as the details of the donor (which would normally be the parent or guardian). The member's name and date of birth form the link between the Company financial records and the Gift Aid declarations. The declarations should be filed alphabetically by member's name.

For most Companies there should be very little additional bookkeeping required to conform to the Gift Aid scheme providing you record those subscriptions for which Gift Aid forms have been received.

## **New parents**

In a later section there are details on how to write an explanatory leaflet on Gift Aid. This may be given to new parents with a Gift Aid declaration that may be completed and returned at that time. Once a Gift Aid declaration has been completed it is valid until the donor notifies you otherwise. It is a good idea to include this explanatory leaflet in any information sent out to new parents. See part 5 of this pack for guidance on the explanatory leaflet.

## **Existing parents**

The big challenge is to get existing parents to complete a Gift Aid declaration form. If your total subscription payable in the year is £30, each completed declaration is worth £8.46 to your Company (at current tax rates) for every year of membership. The declaration may be backdated to 6 April 2000 so that it may apply to payments made before the date it is completed.

The best thing would be to give the form to parents at the same time you request payment for subscriptions. If subscriptions are paid weekly, we suggest that parents are given a form with an explanatory leaflet one week and asked to return it completed the next week

Please remember that this is a one-off exercise and although it may seem time consuming, when this process is up and running, the money coming into your Company could increase by over 28%. The Gift Aid declaration forms, once completed, are valuable so make sure they are safely filed in a manner in which they may be easily retrieved (as described above).

## **3. Gift Aid declarations – advice on how to get them completed**

### **The Gift Aid declaration form – for parents or guardians**

The example form at the back of this pack contains all the information needed to comply with the Gift Aid scheme. If you or someone else has access to a computer, it would be easy to create your own Gift Aid form. Printing it double-sided (putting the notes on the reverse) could halve the size of it. There is a sample included in this pack.

## 4. A step-by-step guide to making a claim

Claims may be made at any time of the year and you may back date your claim to 6th April 2000.. Claiming once a year, for the year ending 5th April, would be the best practice but there is nothing to stop you claiming more often. You may claim at a time of year that suits you. Brigade Headquarters will provide any support or advice for Companies wishing to make the most of the Gift Aid scheme.

### Step 1: Charity Official Authorisation Form

This is a pale blue form included in the pack sent to you from the Inland Revenue in reply to your letter asking for a Gift Aid Reference Number. If you do not have a charity commission reference, leave this box blank.

The image shows a 'Charity Official Authorisation Form' from the Inland Revenue. The form is divided into two main parts: Part A and Part B. Part A contains fields for 'Charity name', 'Gift Aid reference' (with a box checked), 'Charity Commission or Justice Charter Ref. No.' (left empty), and 'Post code'. Below these is a note: 'Please complete Part A below to let me have details of the official who will sign your repayment claims. We will apply claims only if they are signed by this authorised official. If you wish to change the authorised official, you must inform us in writing, providing all the details requested in Part A.' It also says 'Having completed Part A, please also complete Part B before returning this form.' and 'We will send any question about claims to the authorised official in due course via our claims form (FD88).'. Part B contains fields for 'Details of the Authorised Official': 'Full name', 'Address', 'Post code', 'Office telephone number (where possible)', 'National Insurance Number', and 'Source of Authorised Official'. It also includes fields for 'PART B': 'Signature', 'Capacity in which signed', 'Full name in CAPITALS', and 'Post'. At the bottom is a 'MSA authorisation' section.

If you have not already filled this in and sent it off then do so now because the Inland Revenue will not process your claim without it.

When you have completed the form, please send it to the appropriate address:

*For England Wales and Northern Ireland*

IR Charities (Repayments)  
St John's House Unit 361  
Merton Road  
BOOTLE  
Merseyside L69 9BB

*For Scotland*

IR Charities  
Meldrum House  
15 Drumsheugh Gardens  
EDINBURGH  
EH3 7UL

## Step 2: Schedule to Charity Repayment Claim

The Inland Revenue will have sent you two forms with this heading. You need to fill in the form that has, in lilac colouring, the words 'Schedule of New Gift Aid donations made by individuals resident in the UK' (ignore the other form).

This form should have your Gift Aid Reference number filled in (beginning with 'x').

If you have managed to keep your filing system in good order, then this form should not take too long to complete. There are spaces for subscriptions for up to 46 individual donors. The name of the donor should come from the Gift Aid declaration form. The 'Total donation(s) received' and 'Date of payment or last payment in series' should come from your cashbook or Company register sheet (see part 2).

Schedule to Charity Repayment Claims		
For claims from 6 April 2000 to 5 April 2001		
Reference <b>X29125</b>		
Please use a separate schedule for each tax year and ensure that you enter the relevant information in the box above on all schedules.		
Sheet number <input type="text"/>		
Schedule of New Gift Aid donations made by individuals resident in the UK		
Do NOT send declarations with this claim		
<ul style="list-style-type: none"><li>▪ Use this schedule to record donations made on or after 6 April 2000 to 5 April 2001 by individuals resident in the UK.</li><li>▪ This schedule must be accompanied by form R68(2000). Please complete all columns to avoid delay and possible restriction of claim.</li><li>▪ Ensure that for each payment or series of payments included in this claim, the donor has made a declaration that the payment(s) are to be made tax effectively.</li><li>▪ Where a series of payments from the same donor are to be included in this claim enter the total donations received and the date of the last payment.</li></ul>		
Name of donor	Date of payment or last payment in series	Total donation(s) received
Brought forward from previous schedule (if applicable)		
1.		£
2.		£
3.		£
4.		£
5.		£
6.		£
7.		£
8.		£
9.		£
10.		£
11.		£
12.		£
13.		£
14.		£
15.		£
16.		£
17.		£
Totals carried forward overleaf		£
R68(New Gift Aid)		
AOB 300 (Letter UK) BMS2000 RPA100		
Total donations received (carried forward to next schedule if appropriate)	£	£
Total tax claimed = A x $\frac{28}{100}$ (transfer to box 2 on form R68(2000))	£	£

When all the donors have been entered, the 'Total donations received' column should be added up and agree with your financial records. At the end there is a box to calculate the tax that you may reclaim. The tax reclaimed should be over 28% of the total donations received.

## **Step 3: Charity Repayment Claim**

On this form you need to ensure that the charity name (as it appears on the Gift Aid declaration form) and address are correctly completed.

On the front fill in box 2 with the tax figure to be claimed as calculated on the previous form. Enter the same figure in box 4. Ignore boxes 1 and 3. Tick the 'Yes' box in section 5 if you accept Gift Aid declarations by telephone, otherwise tick the 'No' box.

On the back of the form under 'Charity details' you need to tick the 'Yes' box in response to the question, 'Is the charity a company for tax purposes?' and enter the year end date of your Company accounts.

The repayment details are straightforward. The period for an annual claim will be from 6th April in one year to 5th April in the next. However, if declarations have been backdated to 6th April 2000, more than one year may be included on a form.

Additional copies of forms are available by writing to or telephoning the Inland Revenue. Telephone numbers are given in part 6. If claims are made more frequently than annually the end date may be any day. On the next claim the period will begin on the following day. Unless the sums involved are significant, claims other than annually may involve more work than is justified.

It is recommended that you fill in your Company bank account details so that the repayment may be paid directly into the account.

The declaration needs to be completed by the person authorised in step 1 above. Do not forget to fill in the box showing the money you are claiming (the same figure as in box 4 on the front of the form).

You are now ready to send the forms to the appropriate address:

*For England, Wales and Northern Ireland*

IR Charities (Repayments)  
St John's House Unit 361  
Merton Road  
BOOTLE  
Merseyside L69 9BB

*For Scotland*

IR Charities  
Meldrum House  
15 Drumsheugh Gardens  
EDINBURGH  
EH3 7UL

## **5. How to write an explanatory leaflet for parents/guardians**

The success of the Gift Aid scheme for your Company depends on persuading as many parents or guardians as possible to complete Gift Aid declarations.

Writing an explanatory leaflet for parents or guardians is a task which every Company needs to do. It would be helpful to explain to parents how the current subscription income is spent and how the money raised by the Gift Aid scheme would be used.

It may be useful to hold a parents' meeting so that questions may be answered. Please refer any difficult questions to Brigade headquarters. We may publish answers to the most commonly asked questions in a future edition of the BB Gazette.

A sample letter to parents will be found at the end of this pack.

## **6. Where to find help – useful telephone numbers and addresses**

### **Applying for a Gift Aid number for your Company**

#### *For England, Wales and Northern Ireland*

IR Charities (Charity Title)  
St. John's House Company 380C  
Merton Road  
BOOTLE  
Merseyside L69 9BB

Telephone: 08453 02 02 03  
Fax: 0151 472 6268/6060

#### *For Scotland*

IR Charities  
Meldrum House  
15 Drumsheugh Gardens  
EDINBURGH  
EH3 7UL

Telephone: 08453 02 02 03  
Fax: 0131 777 4045

### **Making a Claim for a Tax Repayment**

#### *For England, Wales and Northern Ireland*

IR Charities (Charity Repayments)  
St John's House Unit 361  
Merton Road  
BOOTLE  
Merseyside L69 9BB

Telephone: 08453 02 02 03  
Fax: 0151 472 6268/6060

#### *For Scotland*

IR Charities  
Meldrum House  
15 Drumsheugh Gardens  
EDINBURGH  
EH3 7UL

Telephone: 08453 02 02 03  
Fax: 0131 777 4045

The e-mail address is [Charities@inlandrevenue.gov.uk](mailto:Charities@inlandrevenue.gov.uk)



MR JOHN SMITH, THE BOYS' BRIGADE, 13 ANY ROAD, ANYTOWN, ANYWHERE, BB1 2BB.  
TEL: 01442 231681 E-MAIL: 1anytown@boys-brigade.org.uk

BRINGING GOOD NEWS  
TO YOUNG PEOPLE

31st March 2003

IR Charities  
St John's House Unit 380c  
Merton Road  
Bootle  
Merseyside  
L69 9BB

Dear Sir

I am writing to request that our organisation be registered for tax relief under the Gift Aid System.

I would be grateful if you could send me information on the Gift Aid scheme including guidance for issuing certificates for completion by donors.

Yours faithfully

John Smith  
Captain  
1st Anytown Company

PATRON: H.M. THE QUEEN · BRIGADE PRESIDENT: HIS HONOUR JUDGE R LOCKETT  
OBJECT: THE ADVANCEMENT OF CHRIST'S KINGDOM AMONG BOYS AND THE PROMOTION OF HABITS OF OBEDIENCE,  
REVERENCE, DISCIPLINE, SELF RESPECT AND ALL THAT TENDS TOWARDS A TRUE CHRISTIAN MANLINESS.  
PART OF ANYTOWN CHURCH, 1 ANY ROAD, ANYTOWN, ANYWHERE, BB1 2BB  
COMPANY WEB SITE – <http://1anytown.boys-brigade.org.uk>





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COMPANY WEB SITE – <http://1anytown.boys-brigade.org.uk>





MR JOHN SMITH, THE BOYS' BRIGADE, 13 ANY ROAD, ANYTOWN, ANYWHERE, BB1 2BB.  
TEL: 01442 231681 E-MAIL: 1anytown@boys-brigade.org.uk

BRINGING GOOD NEWS  
TO YOUNG PEOPLE

31st March 2003

Dear Parent/Guardian

### **Gift Aid**

We have a chance to increase the income of our Company by as much as 28% of annual subscriptions but we need your help. If you complete the declaration which is attached to this letter we shall be able to claim an income tax repayment from the Inland Revenue. This is part of the Gift Aid scheme which came into force on 6th April 2000. The notes on declaration explain the regulations in more detail.

Members' subscriptions are a major source of income and being able to reclaim the tax will be a useful addition to Company funds.

If you have any questions then please ask and we shall do our best to get you an answer. If you are willing to complete the declaration please return it as soon as possible.

Yours sincerely,

John Smith  
Captain  
1st Anytown Company

*PATRON: H.M. THE QUEEN · BRIGADE PRESIDENT: HIS HONOUR JUDGE R LOCKETT*

*OBJECT: THE ADVANCEMENT OF CHRIST'S KINGDOM AMONG BOYS AND THE PROMOTION OF HABITS OF OBEDIENCE,  
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COMPANY WEB SITE – <http://1anytown.boys-brigade.org.uk>





## GIFT AID DECLARATION

In respect of a donation or donations to

**THE BOYS' BRIGADE**

**COMPANY**

### **MEMBER**

Initials \_\_\_\_\_ Surname \_\_\_\_\_ Date of Birth \_\_\_\_ / \_\_\_\_ / \_\_\_\_

### **DONOR**

Title \_\_\_\_\_ Forename(s) \_\_\_\_\_ Surname \_\_\_\_\_

Address \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Postcode \_\_\_\_\_

I wish The Boys' Brigade, \_\_\_\_\_ Company to treat as Gift Aid  
donations (tick as appropriate):

- The enclosed donation of £\_\_\_\_\_
- The donation of £\_\_\_\_\_ which I made on \_\_\_\_ / \_\_\_\_ / 20 \_\_\_\_
- All donations which I make from the date of this declaration until I notify you otherwise
- All donations I have made since 6<sup>th</sup> April 2000, and all donations I make from the date of this declaration until I notify you otherwise

Date: \_\_\_\_ / \_\_\_\_ / 20 \_\_\_\_

## **NOTES**

1. You may cancel this declaration at any time by notifying the Company Captain.
2. You must pay an amount of income tax and/or capital gains tax at least equal to the tax that The Boys' brigade reclaims on your donations in the tax year (currently 28p for each £1 you give).
3. If in the future your circumstances change and you no longer pay tax on your income and capital gains equal to the tax that The Boys' Brigade reclaims, you may cancel your declaration (see note 1).
4. If you pay tax at the higher rate you may claim further tax relief in your Self Assessment tax return.
5. If you are unsure whether your donations qualify for Gift Aid tax relief, ask the Company Captain or ask your local tax office for leaflet IR 113 *Gift Aid*.
6. Please notify the Company Captain if you change your name or address.

[Name of Captain]

[Address]

[Address]

[Address]