



**Support for Claiming Gift Aid
Welcome!**

1. Welcome, purpose, introductions

2. What is Gift Aid

- What you can count and what you can't

- Who you can count donations from

3. Consent to claim

- OSM vs non-OSM

- Collating these consents

4. Registering for Gift Aid

5. Making the claim

- Manually generating the submission

- OSM output of the submission

- Submission

6. Questions & Answers

Welcome, purpose, introductions

Pete Jeffreys, Deputy County Commissioner

- ❑ Around 25% of Scout Groups in Berkshire don't claim Gift Aid
- ❑ The average claim of Gift Aid for a Scout Group in the UK is £2,500
- ❑ There could be £250,000 of unclaimed money waiting for Scout Groups in Berkshire

☐ Retail, Hospitality & Leisure Grant £10k / £25k

☐ Local authority Discretionary Grants

☐ [Other sources of Funding for local Scouting](#)

Short Term County Plan – early stages

☐ Adult volunteers

☐ Young people

☐ Programme

☐ Meeting places

☐ Mandatory issues

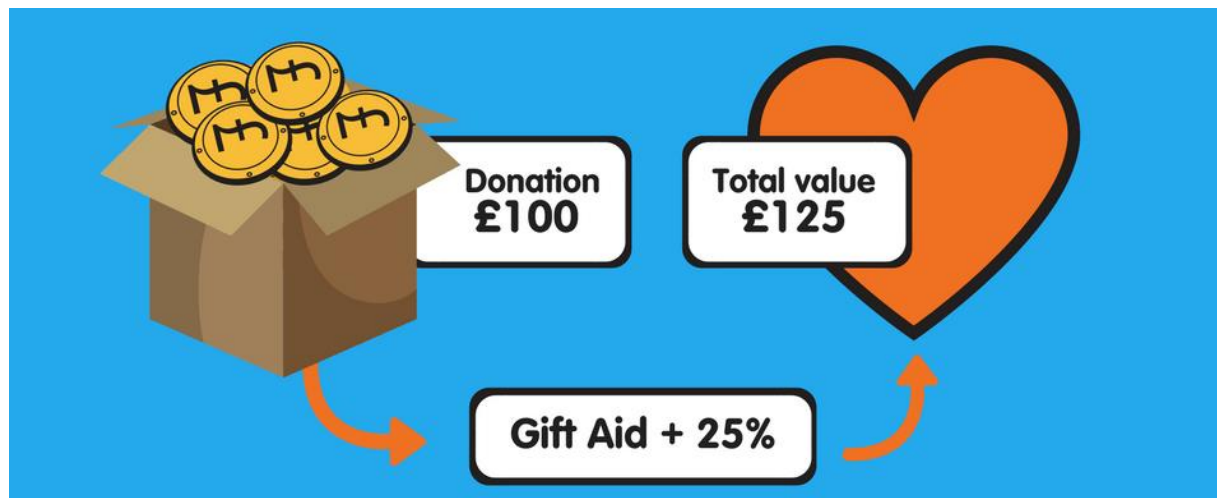
☐ Finance

What is Gift Aid?

Marc Brunel-Walker, GSL, 1st Crowthorne

What is Gift Aid?

- Put simply its FREE Money from HMRC for Charities and other similar organisations.
- In the UK, Gift Aid is a tax incentive that encourages individuals to donate to good causes via tax-effective giving. Introduced way back in 1990, Gift Aid to date has helped thousands of charities generate additional funds for their cause.
- For every £1 of qualifying income – you can claim an additional 25% back HMRC.
- 1st Anytown has over 150 members – we charge £120 per annum for subs – Gift Aid gives us £30 extraor **£4500 extra per year**



Who can you sign up for Gift Aid

- You can claim Gift Aid on donations from individuals.
- The donor must have paid the same amount or more in Income Tax or Capital Gains Tax in that tax year - *Don't worry – the Donor will check that box when they sign-up*
- They **MUST** have completed a Gift Aid declaration that gives you permission to claim – It can be OSM or a form – we have examples of both

Don't forget that every £1 is worth £1.25 to you

What CAN you claim Gift Aid on

- Young person's membership fees paid by parents/guardians
- Sponsored challenges – fundraising platforms normally process this for you. .
- Adult subscription fees to a Scout Group, District, County and Headquarters can be covered by Gift Aid.
- General donations from Parents and individuals
- Volunteer expenses – donated back to your Scout Group.
- Charity auctions

But there is more Bag packs? Bucket collections? [We'll come to that in a minute!]

What CAN'T you claim Gift Aid on

The good news is that there is not a lot that applies to Scouting

- Payments for goods and services – If you sell a tent for example to a parent.
- Camps and Activities
- If a company donates
- Payments received in return for goods or services e.g. admission to a concert or a fee for a sponsored challenge
- A 'minimum donation' where there is no choice about payment
- Gifts made using 'charity vouchers' or 'charity cheques'
- Donations received before you register!

There are a few more to add to the list – but they are detailed in the handouts

Claim top-up payments for the Gift Aid Small Donations Scheme

There are 2 main forms of Gift Aid that are available to Scouting - The majority of Groups claim the first – but many forget the second.

This scheme is basically MORE free money ... but you'll need to keep some records.



Remember the bucket collections or Supermarket bag packs?

- You can claim Gift Aid on the value of the bucket ... providing no donation was more than £30 ..
- You can even count donations made on debit/credit cards!
- And the good news - you DON'T need to have a Gift Aid form to claim it!
- Don't forget that every £1 is worth £1.25 to you

Keeping records

Don't Panic!!!

This scheme does need a little extra work ... but not much

- Date of the collection
- Date it was paid into a bank account
- A breakdown of WHAT was collected – how many £20, £10, £5 notes and all the different coins
- You'll need to keep records of any contactless card donations that you've taken, for example receipts from your card machine.
- You must submit your claim for "Small Donations Scheme" within 2 years – rather than 4 for the main scheme



When is a Tube of Smarties NOT a Tube?

When you fill it 20p coins! When its full – its worth £12 per tube

With the Small Donations Scheme ... its worth £15 £3 extra, for free for very little work

Consent to claim

Tony Phillips, GSL, 73rd Reading (Park)

Rules!

- Donor must have paid the same amount, or more, in the relevant tax that year (Income + CGT)
- Donor must agree to let you claim gift aid and make a formal declaration
- Declarations must be kept for 6 years after most recent donation you claimed Gift Aid on
- 2 options for declaration
 - OSM
 - Gift Aid Declaration Form
- Responsibility remains with donor to notify of changes

OSM (Gold level subscription to use Gift Aid features)

OSM is an HMRC approved system

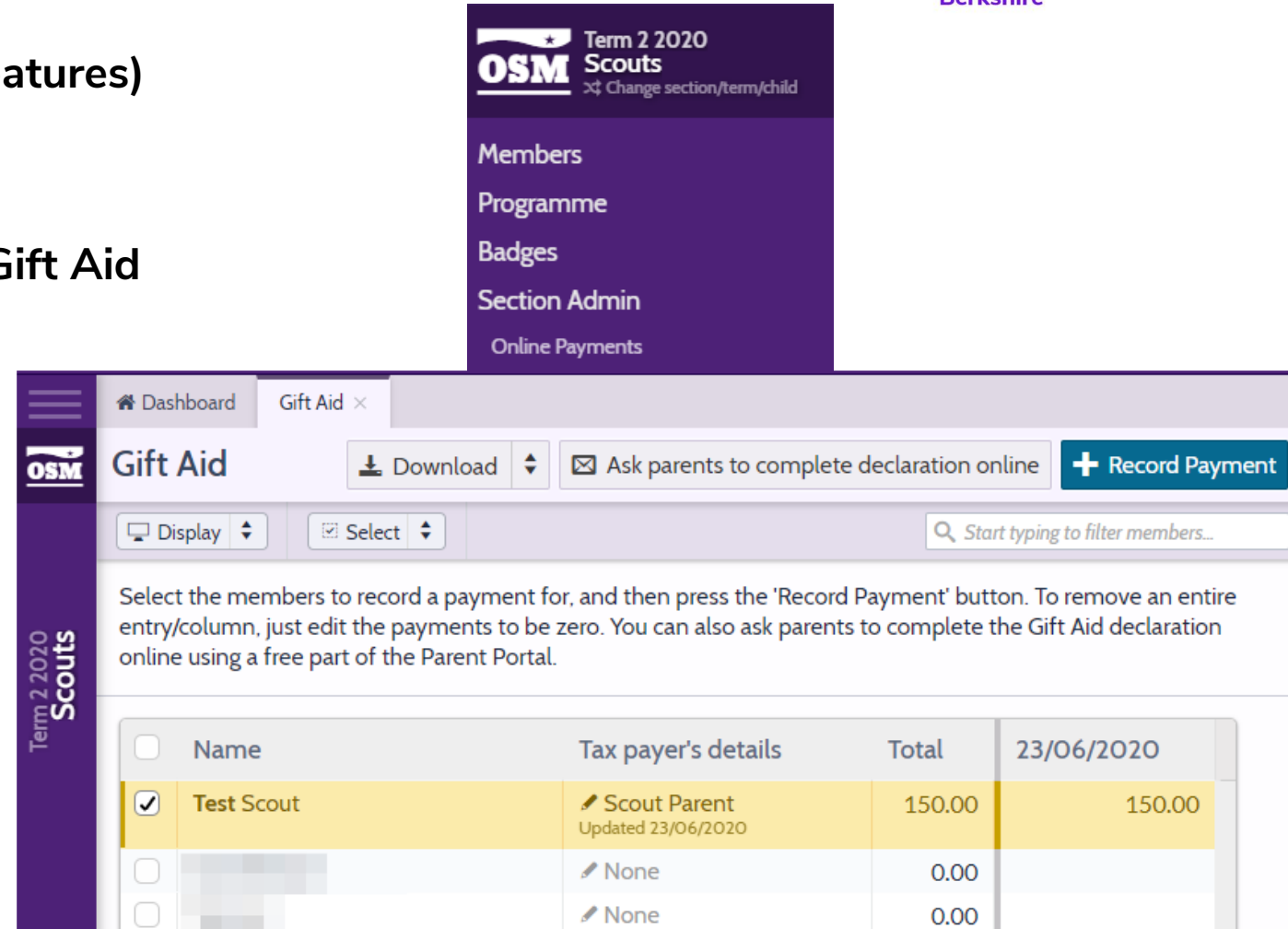
Request parent declaration: Section Admin -> Gift Aid

Select young person/people (or select all)

Click on “Ask parents...” at the top

Parent will be emailed inviting them to make the declaration and prompted to do so next time they use the Parent Portal

OR you can use a declaration form and enter the declaration into OSM manually



The screenshot shows the OSM Scouts Gift Aid interface. At the top, there's a navigation bar with 'Dashboard' and 'Gift Aid' tabs. Below this, the 'Gift Aid' section is active, showing a 'Download' button, a checkbox for 'Ask parents to complete declaration online', and a '+ Record Payment' button. A search bar with the placeholder 'Start typing to filter members...' is also present. Below the search bar, there's a table with columns: 'Name', 'Tax payer's details', 'Total', and '23/06/2020'. The table contains three rows: 'Test Scout' (checked), 'None', and 'None'. The 'Total' column shows 150.00 for 'Test Scout' and 0.00 for the other two rows. The '23/06/2020' column shows 150.00 for 'Test Scout' and 0.00 for the other two rows. A sidebar on the left shows 'Term 2 2020 Scouts' and a list of menu items: 'Members', 'Programme', 'Badges', 'Section Admin', and 'Online Payments'.

	Name	Tax payer's details	Total	23/06/2020
<input checked="" type="checkbox"/>	Test Scout	Scout Parent Updated 23/06/2020	150.00	150.00
<input type="checkbox"/>		None	0.00	
<input type="checkbox"/>		None	0.00	

Support for Claiming Gift Aid
Declaration Form

Adapted from HMRC & Scout Association templates

Your charity name

Donor's full name and initials

Donor's full home address

Postcode

Date + Signature

Tick confirmation and state first donation amount

Useful to confirm member names!

Templates available widely

73rd Reading (Park) Scout Group



Gift Aid Declaration Form

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 £36 and any donations I make in the future or have made in the past 4 years to 73rd Reading (Park) Scout Group, Reading Central, Royal Berkshire

Donor's Details

Title: Mrs Name: Parent Surname: Scout
Initial(s): P

Home Address: The House, The Street, Reading, Berks

Post Code XYD 1AB Date 12 / 3 / 2020

Signature Parent Scout

I am a UK taxpayer and understand that if I pay less income Tax and/or Capital Gains Tax in the current tax year than the amount of Gift Aid claimed on all my donations it is my responsibility to pay any difference.

Please notify the Scout Group if you:

- Want to cancel this declaration.
- Change your name or home address.
- No longer pay sufficient tax on your income and/or capital gains.

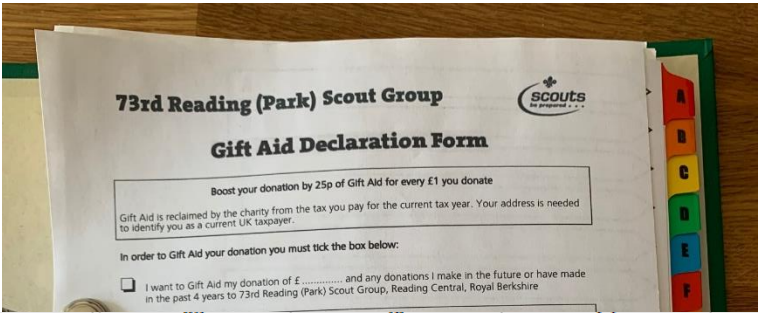
If you pay income tax at the higher or additional rate and want to receive the additional tax relief due to you, you must include all your Gift Aid donations on your Self-Assessment tax return or ask HM Revenue and Customs to adjust your tax code.

To assist us in making claims, please list here the full name, or names, of the young people for whom you currently pay and/or expect to pay member subscriptions to the Scout Group during the validity of this declaration.

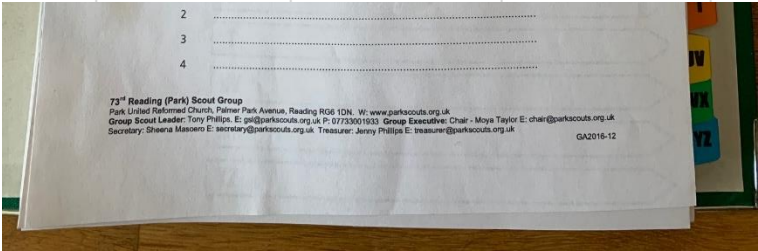
1 Test Scout
2 Beaver Sibling Scout
3 _____
4 _____

File Paper Records and keep them safe

Enter data into a Spreadsheet to help with claims



Surname	Young Person	Current Section	Title	Firstname P/G 1	Lastname P/G 1	Name P/G 1	Declaration Date	Last Claimed	House Name / Number	Postcode
Scout	Test Scout	Scout		Parent	Scout	Parent Scout	12/03/2007	23/06/2020	The House	XY0 1AB
Scout	Beaver Sibling Scout	Scout		Parent	Scout	Parent Scout	12/03/2007	23/06/2020	The House	XY0 1AB
		Beaver								
		Scout								
		Beaver								
		Has left group								
		Cub								
		Cub								



Gift Aid requires you to process personal data for a number of data subjects

Your Group Exec is the data controller

If you use it, OSM is a third party processor acting on behalf of your Group Exec

Ensure your Group data retention policy is clear: you are required to keep a record of Gift Aid declarations for 6 years after the most recent donation you claimed Gift Aid on

Delete/Destroy all Gift Aid data 6 years after last claim for that donor – remember this includes any backup files, scanned copies and paper forms!

Avoid sharing electronic Gift Aid data in unencrypted communication (emailing spreadsheets)

Registering for Gift Aid

Firstly – DON'T PANIC! You will get through this!

There are 3 initial steps to register for Gift Aid

Once registered you may submit your claim annually (or monthly)

Step 1 Gather all of your details together

Step 2 Register for Gift Aid including registering for an online account

Step 3 Ask parents to sign the Gift Aid Declaration – or complete

Annually Submit your Gift Aid claim and receive your Gift Aid £s

Need some help?

If you have any questions about Gift Aid, please contact the Fundraising Team at fundraising@scouts.org.uk

For further support or information about Gift Aid, please contact the **HMRC Charities Helpline** on **0300 123 1073** (open from 8.30am to 5pm, Monday to Friday).



This is "harder" bit – but its not that hard!

We'll email you a step-by-step guide that will show you EXACTLY what you need and what to do

Firstly you need to make sure you have a fair amount of information to hand... it will save frustration and scrabbling around for it later!

In this webinar we wont take you through the steps – but we are here to help afterwards if you need it

What you need.	To register you'll need your charity's:
<ul style="list-style-type: none"> bank account details and financial accounts 	you'll need a recent bank statement and your last annual accounts
<ul style="list-style-type: none"> Official's details 	including dates of birth and National Insurance numbers of your Trustees (members of your Executive Committee)
<ul style="list-style-type: none"> Registration number 	if you've registered your charity with a regulator. If you don't have a charity number because you are a Scout Group or District that doesn't need to be registered in England or Wales, you don't need this information.
<ul style="list-style-type: none"> Charitable Objectives 	The information is contained in POR – Purpose of Scouting .
<ul style="list-style-type: none"> Governing document 	<ul style="list-style-type: none"> this is either your Constitution if you have one OR Chapter 3 of POR - and explains how your charity is run.

You are ready to register your charity's details with HM Revenue and Customs (HMRC) to get tax back on things like Gift Aid donations. Go to HMRC webpage:
<https://www.gov.uk/charity-recognition-hmrc>

Before making your Gift Aid claim, there are a few tasks you must complete to set up

- **Give yourself plenty of time to get set up**
- **Grab a Coffee and all your info – and it should take you no longer the 1-2 hours**

Firstly – lets deal with "Charities" ... Not every group is a registered charity and if had £10 for everyone that said "We have been told we can't claim because ..." Then I would remember the Small Donations program and make it £12.50! Moving on It does matter!

ALL Scout Groups, Districts, Counties/Areas and Scottish Regions generally are '[Excepted Charities](#)' and don't need a charity number for Charities Online, but you will need a unique Gift Aid registration number.

Get a Gift Aid registration number:

The good news is that you have already collected the info - its the same for Registered and Exempted Charities

You need to head over to this link and follow the steps

<https://www.gov.uk/charity-recognition-hmrc>

- You'll need to create an "online account" as part of the process - I strongly suggest using a DIFFERENT email if you already have an HMRC Tax Account
- For the detailed step-by-step walk through of each part of the journey we will send you a very detailed easy to follow guide

Making the claim



HMRC Gift Aid Donation Schedule Template must be used

The form is an “ODS” spreadsheet and can be downloaded from HMRC

Up to 1000 donations (rows) in a schedule
HMRC system truncates at 1000 rows
You can submit multiple schedules

You can complete the claim manually by collecting donation data and adding it to the schedule

Small Claims are entered as aggregate Donations, no individual donor details but add the name, eg, the collection

OSM will generate the document for you!

The screenshot shows the HM Revenue & Customs Gift Aid donations schedule spreadsheet template. The spreadsheet is titled "Gift Aid donations schedule" and includes instructions on how to complete it. It features a "Donations schedule table" with columns for Item, Title, First name, Last name, House name or number, Postcode, Aggregated donations, Sponsored event (Yes/blank), Donation date (DD/MM/YY), and Amount. The table is currently empty, with rows numbered 1 to 7. The spreadsheet also includes a "Total donations" field showing £0.00.

HM Revenue & Customs

Gift Aid donations schedule

How to complete this schedule:

Step 1 – Enter the date for the earliest donation you have received in the period that you are claiming for in Box 1.
Please note: This date should be the earliest date of a donation included in the schedule below.

Step 2 – Enter the amount of tax overclaimed in previous Gift Aid claims in Box 2. If you have not overclaimed any tax, leave this box blank.

Step 3 – Enter the details of each donation in the donations schedule table below. Enter values in pound sterling including pence.

Important note
You **must not** alter the structure or formatting of data in this schedule. If you do HMRC will **not accept** your schedule.

More information about how to fill in this schedule is available on the HMRC website by following the link below. You must be connected to the internet to access the guide.
[Charities Online guidance](#)

Earliest donation date:
Box 1 01/01/70 (DD/MM/YY)

Previously over-claimed amount:
Box 2

The total below is automatically calculated from the amounts you enter in the schedule.
Total donations: £0.00

Donations schedule table

Item	Title	First name	Last name	House name or number	Postcode	Aggregated donations	Sponsored event (Yes/blank)	Donation date (DD/MM/YY)	Amount
1									
2									
3									
4									
5									
6									
7									

ODS documents are “Open Office” spreadsheets. Current Excel (O365) works, older versions of may not. Apple Numbers doesn’t work
An “OpenDocument” compatible program can be used, eg Libre Office (Mac/Windows), NeoOffice (Mac), both open source (a.k.a free!)

- **Title**
- **First Name**
- **Last Name**
- **House Name or Number**
- **Postcode**
- **Earliest Donation Date**
(eg first subs in claim year)
- **Total amount of donation(s)**

- **Name of collection (aggregated column)**
- **Donation Date**
- **Amount**

Spreadsheet calculates total for you!

You need to provide the earliest claim date in the Donation Date column

[illegible]

In the OSM Gift Aid page, click Download

Choose Download HMRC Spreadsheet

**Pick the date range you are claiming for
and click Generate**

OSM will fill in the data and download the Document

[illegible]

Submitting the schedule, or schedules to HMRC

Steps:

- **Login to Government Gateway**

Sign in using Government Gateway

Government Gateway user ID
This could be up to 12 characters.

Password

Sign in

[Create sign in details](#)

Submitting the schedule, or schedules to HMRC

Steps:

- Click on the Claim tax back on donations link

Business tax summary

View and access your business taxes in one place

Add a tax to your account to [get online access to a tax, duty or scheme](#).

Payments will take up to 7 working days to show, depending on how you pay. After you complete your return your tax calculation will take up to 2 days.

Charities

Claim tax back on things like Gift Aid donations.

[Claim tax back on donations](#)

Submitting the schedule, or schedules to HMRC

Steps:

- Click on “Make a charity repayment claim”

Charity repayment claim

- ▶ **At a glance**
- ▶ Make a charity repayment claim
- ▶ FAQs

At a glance

Make a charity repayment claim

You can make a charity repayment claim using the HMRC online service by following the link below.

[Make a charity repayment claim ▶](#)

To make a charity repayment claim using commercial software follow the link below.

[View a list of commercial software ▶](#)

News & updates

Welcome to the charities online service.

Before you make your claim please complete and save any schedules.

Please refer to the [demonstrator](#) which will help you make your claim correctly.

Avoid these 5 common mistakes that will delay your payment:

1. Answer 'No' to the question 'are you a corporate trustee?' unless your charity is managed by a trust company, or trust department of a bank. See demonstrator page 8
2. Do not confuse Gift Aid with the Gift Aid Small Donations Scheme (GASDS). See demonstrator page 6
3. Do not confuse your charity regulator's number with your HMRC reference or User ID. See demonstrator page 8
4. If you are including a tax adjustment on any schedule make sure you enter the amount of tax over-claimed and not the value of the donations.
5. Make sure you only give details of an official who is already known to HMRC.

Submitting the schedule, or schedules to HMRC

Steps:

- Fill in the claim details using the drop-down lists

Repayment claim details

Questions about this claim


You can use this service to claim tax repayments on Gift Aid donations, claim UK tax deducted from other income and claim top-up payments under the Gift Aid Small Donations Scheme (GASDS). Please answer the questions below indicating which of the three areas you want to claim under then, click the 'Next' button to continue.

* Indicates required information

Are you claiming Gift Aid? * Yes 

Are you claiming UK tax deducted from other income? * No 

Are you claiming a top up payment for small cash donations * 
under GASDS? These are not your Gift Aid donations.

Your claim reference number: 

Back

Next

Submitting the schedule, or schedules to HMRC

Steps:

- Enter details about your Scout Group and other details

Charity repayment claim

[▶ At a glance](#)

[▶ Repayment claim summary](#)

[▶ **About the organisation**](#)

[▶ Attach Gift Aid schedule](#)

[▶ FAQs](#)

About the organisation

Organisation details

You must provide the information below then, click the 'Next' button to continue. The person making this claim must be a recognised authorised official or corporate trustee that has already been notified to HM Revenue & Customs as the authorised official.

* indicates required information

Name of charity regulator:*

Charity Commission for England and Wales

Please select

Charity Commission for England and Wales

Charity Commission for Northern Ireland

Office of the Scottish Charity Regulator

None

Charities reference number):

Is this claim being made by a corporate trustee*
such as the Trust Department of a bank, a
Trust Company or a Trust Corporation?

Your daytime telephone number (including*
international dialling code if outside the UK):

Submitting the schedule (or schedules) to HMRC

Steps:

- Click Choose File to upload the schedule
- Follow the instructions to upload file(s)
- Possible problems here with files
- When submitted, you receive an acknowledgement and receive the money within 5-6 weeks

Charity repayment claim
▶ At a glance
▶ Repayment claim summary
▶ About the organisation
▶ Attach Gift Aid schedule
▶ FAQs

Attach Gift Aid schedule

Gift Aid schedule

Download a Gift Aid schedule

You have indicated that you want to claim a repayment of tax on Gift Aid donations. Your claim must include full details of the donors and their donations on which you are claiming a repayment of tax.

You must have already completed and saved an HM Revenue & Customs (HMRC) Gift Aid schedule on your computer with details of your Gift Aid donations to support this claim.

Please note: If you haven't already done so please follow the link below to download the HMRC Gift Aid schedule.

To complete the schedule now you will need to log out of this service. Any information you have already entered will be saved.

Once you have completed the schedule you will be able to log back into this service and attach it to your claim.

[Download a Gift Aid schedule](#) ▶

Further information about Gift Aid schedules can be found in the online guidance. HMRC recommend you read this guidance before you complete and save your schedule.

Attach your Gift Aid schedule

When you are ready to attach your Gift Aid schedule to this claim, click on the 'Browse' button below to find and select the completed schedule on your computer.

Gift Aid Schedule:



If you do not want to attach a Gift Aid schedule now please tick the checkbox below then, click the 'Next' button to continue.

Please note: You must attach a Gift Aid schedule before you can submit your charity repayment claim.

☐ I do not want to attach a Gift Aid schedule at this time.

[Repayment claim summary](#)

[Next](#)

Summary

Get everything ready then:

- Login to Government Gateway
- Click on the Claim tax back link
- Follow the workflow steps
- Attach the schedule, or schedules
- Submit the claim
- Wait for the money to arrive!

	B	C	D	E	F	G	H	I	J	K
Enter details from here										
			Earliest donation date in the period of claim. (DD/MM/YY)							
Box 1			18/04/17							
			Previously over-							
Box 2										
			Don't use a £ sign							
For aggregated donations, this date may be earlier than any date entered in the donation date column of the donations schedule table below.										
Make sure you show the tax not the donation. This amount will be deducted from your claim.										
The total below is automatically calculated from the amounts you enter in the schedule.										
Total donations:										£7,488.00



Useful Links

Support for Claiming Gift Aid

Useful Links



Scout Association: <https://www.scouts.org.uk/about-us/support-scouts/gift-aid/>

HMRC: <https://www.gov.uk/claim-gift-aid>

Questions & Answers