



Scouts



Scouts

**A Guide to registering Scout Groups, Districts
and other TSA Scout Charities for Gift Aid
with HMRC – Pack 1**

Gift Aid Facts

Gift Aid Maths

Charities have special status in tax law. Charities can claim back the tax paid by a taxpayer on all donations.

+

Every Scout Group, District and County is a Charity.

=

+

All subs are treated as donations.

All Scout Groups can claim 25% (tax paid by parents) on all Subs paid for their members.

Gift Aid Facts

Example calculation of Gift Aid

If you have 40 members in your group and each member pays £3 per week (for 45 weeks).

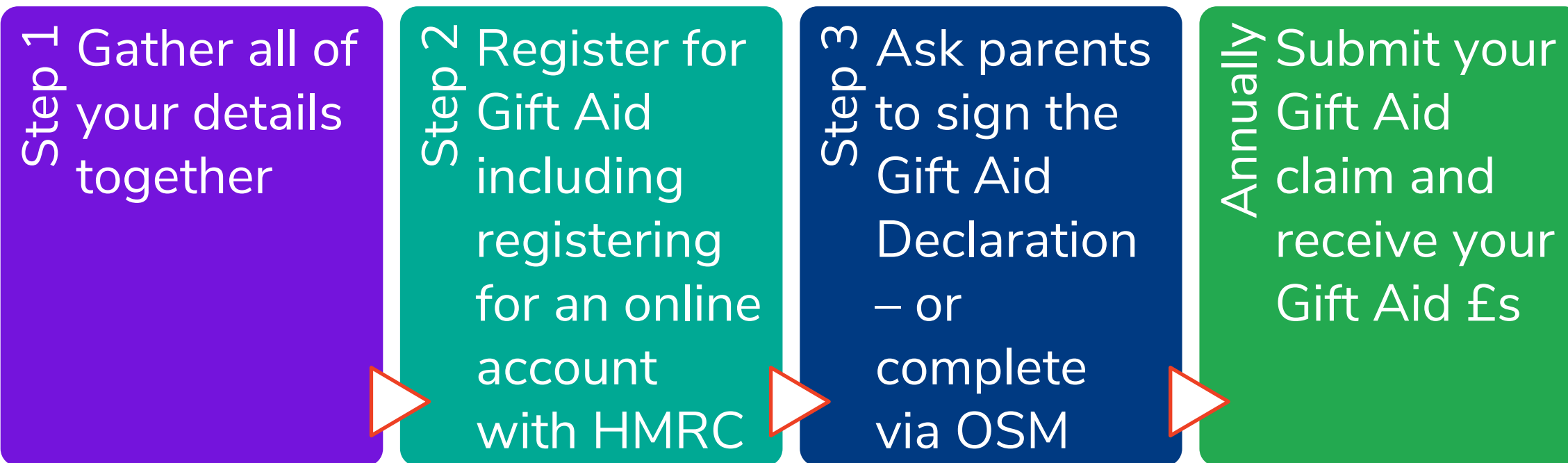
Your group could be £1350 PER YEAR better off.

You can claim back 4 years NOW...

(that's £5400 in your group's bank account in the next 3 months!)

There are 3 initial steps to register for Gift Aid

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



Claiming Gift Aid Pack 1

Gather all of your details together and Register with HMRC for Gift Aid

There are two packs to guide you through the Gift Aid process.

- **Pack 1** – Gather all of your details together and Register with HMRC for Gift Aid (**this pack**)
- Pack 2 – The parents Gift Aid form and submitting your Gift Aid Claim

Step 1

Gather all of your details together

Step 1 Gather all of your details together

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.

Step 1 Gather all of your details together

Once you have your Charity's:

- bank account details and financial accounts
- Official's details
- Registration number
- Charitable Objectives
- Governing document

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>

Step 2

Register for Gift Aid

This process will take 1-2 hours online

You can create a Government Gateway account anytime but it's best to do it all in one go.

Step 2

Create an account on the Government Gateway for your Group

Who should register the Scout Group/District or Charity.


- Treasurer
- Or Trustee appointed by the Executive Committee to deal with HMRC or submit tax return
 - Up to two people can be the HMRC Authorised Officials
 - It is recommended to register two people – just in case.

Step 2

Create an account on the Government Gateway for your Group

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

You need to register for an HMRC account to use the Government Gateway.

Select the  button.

You'll be taken to a temporary Covid-19 page.

If you do not need coronavirus guidance

[Continue to your account](#)

It is strongly recommended you create a new account for your charities Gift Aid claim. Don't use a personal login for the Government Gateway. Click on [Create Sign-in details](#) on the webpage.



[Create sign in details](#)

Step 2

Create an account on the Government Gateway for your Group

- Enter the email address you wish to register to claim your scout group's/district's gift aid.
- You'll be emailed a code to verify that email address.
- Enter the code in the email from Government Gateway. If you don't receive an email within a few minutes, look in your junk email folder.
- Create a password
- Create a recovery word that will be linked to your Government Gateway account should you forget the password and need to recover it in the future.

Step 2

Create an account on the Government Gateway for your Group

Choose the type of Government Gateway Account you need. Click on **Organisation**

- Individual
Includes personal tax account, tax credits, Self Assessment and Child Benefit
- Organisation
Includes limited companies, partnerships, charities, trusts and estates
- Agent
Includes accountants acting on behalf of clients, payroll bureau and bookkeepers

On the next page click on 'add tax to your account.'

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

Step 2

Create an account on the Government Gateway for your Group

Choose the type of Government Gateway Account you need. Click on **Organisation**

Click on Other taxes or schemes and press the continue button.

What do you want to add?

- Corporation Tax
- Self Assessment, including partnerships and trusts
- Employers or intermediaries, for example PAYE for employers or CIS
- VAT and VAT services, for example EC Sales List
- Other taxes or schemes

Continue

[Get help with this page.](#)

Step 2

Create an account on the Government Gateway for your Group

On the next page you'll be asked to select a category.

Select:

- Charities – for Gift Aid repayment claims

Select a category

- Alcohol and tobacco wholesaling and warehousing
- Automatic Exchange of Information (AEOI)
- Charities - for Gift Aid repayment claims
- Child Trust Fund for providers
- Fulfilment House Due Diligence Scheme
- Betting and gaming
- Housing and land
- Imports and exports
- Oil and fuel
- Manage and register pension schemes

Continue

Step 2

Create an account on the Government Gateway for your Group

On the next page you'll be asked if you have an HMRC Charities reference?

If your charity has NOT previously registered for Gift Aid, answer 'No' and Continue.

You will now proceed to Register with HMRC for a Gift Aid Account.

You must proceed to the end as you can't save what you do and go back to it.

Ensure you have all the information gathered in Step 1 to hand

Do you have an HMRC Charities reference?

Yes No

Continue

[Get help with this page.](#)

Step 2 Register with HMRC for Gift Aid

Check the 'Yes' button and click 'Next'

Check your eligibility

Is your charity established for charitable purposes only?

Yes No

Next

Check your eligibility

Does your charity have a UK bank, building society or credit union account?

Yes No

Check your eligibility


Is your charity based in the UK, another country in the European Union, or in Iceland, Liechtenstein or Norway?

Yes No

Next

Step 2 Register with HMRC for Gift Aid

Enter your User ID and Password from slide 14 in the relevant boxes before clicking 

 HM Revenue & Customs

Sign in with your Government Gateway account

You can [register for a Government Gateway account](#) if you don't have one.

User ID

Password



Problems signing in

Step 2 Register with HMRC for Gift Aid

Your charity's contact details

Full name of your charity

As shown on your charity's governing document.

Operating name of your charity (optional)

The working name or acronym by which your charity is known.

Daytime phone number

Mobile phone number (optional)

Email address (optional)

Website address (optional)

Save and continue

Step 2 Register with HMRC for Gift Aid

On this page enter your group's official address.
Scroll down and complete fields as necessary.
Then click 'Save and Continue'

Your charity's official address

Address line 1

Address line 2

Address line 3 (optional)

Address line 4 (optional)

If your charity's official address is in the UK

Postcode

For example, L69 9AZ or NE98 1ZZ.

If your charity's official address is not in the UK

Country

Save and continue

Step 2 Register with HMRC for Gift Aid

Your charity's correspondence address

Is your charity's correspondence address different to your charity's official address?

Yes No

Save and continue

If your group/district or charity is using a different correspondence address – eg the Treasurer's address. Click 'Yes')

Is your charity's correspondence address different to your charity's official address?

Yes No

Address line 1

Address line 2

Address line 3 (optional)

Address line 4 (optional)

If your charity's official address is in the UK

Postcode

For example, L69 9AZ or NE98 1ZZ.

If your charity's official address is not in the UK

Country

Save and continue

Your charity's regulator

Step 2 Register with HMRC for Gift Aid

If your charity is not registered with a charity regulator

Tell us why you have not registered with a charity regulator.

- Established in England and/or Wales and under gross income threshold
- Parochial Church Councils under gross income threshold
- Uniformed youth groups**
- No regulator in country of establishment
- Exempt or excepted
- Other

If your charity is registered with a charity regulator

Who is your charity's regulator?

- Charity Commission for England and Wales
- Office of the Scottish Charity Regulator
- Charity Commission for Northern Ireland
- Other

[▶ Where do I find the registration number?](#)

If your charity is not registered with a charity regulator

Tell us why you have not registered with a charity regulator.

If you selected 'Other' as your reason for not being registered with a charity regulator

Tell us the 'Other' reason why you are not registered
Using 100 characters or less (including spaces).

Save and continue

Step 2 Register with HMRC for Gift Aid

- Select 'Rules or Constitution'
- Unless your group/district or charity has a constitution other than the relevant suggested constitution in POR chapter 3 (Scout Group) or 4 (Scout District)
- Enter the date of your constitution OR the date of POR from the Scouts website
- Select the 'Yes' box below the date box

Your charity's governing document

Document used to set up and run your charity

Rules or constitution

If you selected 'Other' as the document used

Name of the document used

Date that this document became effective

For example, 21 3 1990.

Day Month Year

06 01 2020

Is your charity using a form of governing document that is approved by a national organisation, parent body or principal regulator?

Yes No

If you have changed parts of the approved governing document

List the sections and clauses that have changed and give brief reasons for each change

Using 350 characters or less (including spaces).

Your charity's operations and funds

If your charity has a set of prepared financial accounts, you will need to post us a copy to support your application.

Have financial accounts been prepared for your charity?

Yes No

Does your charity have bank statements for the last 3 months of operation?

If the account has been open for less than 3 months, you will need to provide evidence from the bank that the account is open.

Yes No

Accounting period end date

This is the date to which your charity prepares its financial accounts.

Day Month

31 03

Step 2 Register with HMRC for Gift Aid

Click the appropriate buttons regarding your accounts and bank statements.

The answers should be 'Yes' if you have been operative for more than a year.

Step 2 Register with HMRC for Gift Aid

How will your charity raise funds in the future?

Select all that apply.

- Donations
- Fundraising
- Grants
- Membership subscriptions
- Trading income
- Trading subsidiaries
- Investment income
- Other

Where does your charity operate?

Select all that apply.

- England and Wales
- Scotland
- Northern Ireland
- UK Wide
- Overseas

Save and continue

Step 2 Register with HMRC for Gift Aid

Charity Objectives:
Take the latest Purpose of Scouting from
Chapter 1 of POR

Scouting exists to actively engage and support young
people in their personal development, empowering
them to make a positive contribution to society
(January 2020).

What your charity does

What are your charity's charitable objectives?
Using 500 characters or less (including spaces).

Step 2 Register with HMRC for Gift Aid

Charity's charitable purposes

Tick any relevant boxes.

What are your charity's charitable purposes?

Select all that apply.

- Relief of poverty
- Education
- Animal welfare
- Health or saving of lives
- Citizenship or community development
- Relief of those in need
- Religion
- Amateur sport
- Human Rights
- Arts, culture, heritage or science
- Environmental protection or improvement
- Promotion of efficiency in armed forces, police, fire and rescue service
- Other

Step 2 Register with HMRC for Gift Aid

How do these things benefit the public?

You may use the following or write your own benefits.

Scouts UK is the largest educational charity for young people in the UK. Every week Scouts give almost half a million 6-25 year olds the skills they need for school, college, university, the job interview, the important speech, the tricky challenge and the big dreams: the skills they need for life. Everyone is welcome. All genders, races and backgrounds. In influencing young people to be a good citizen, the whole country benefits.

How do these things benefit the public?
Using 500 characters or less (including spaces).

Save and continue

Step 2

Register with HMRC for Gift Aid

On this page enter your group's bank account details.

Make sure the name on the account matches with the name on the bank statement – this might not be the same as on the cheque book.

Your charity's bank account details

Your charity's bank, building society or credit union account details are needed so that Gift Aid and any other tax repayments can be paid into it.

Repayments are made using Bacs, so ensure that your charity's account accepts such payments.

Account name

As shown on your charity's account statements.

Account number

Sort code

For example, 12-34-56

Building society roll or reference number (if applicable)

Save and continue

Step 2 Register with HMRC for Gift Aid

You need up to 2 Authorised officials from within the group. These people can claim Gift Aid and are the only people that can contact HMRC about tax. (You can also appoint someone from outside your group to claim tax but still you need an Authorised Official internally).

It would be good practice to have two.

Select the appropriate number then Click 'Save and continue'

Your charity's authorised officials

How many of your charity's officials are authorised to deal with HM Revenue and Customs about its tax affairs and, if necessary, submit tax returns?

1 2

Save and continue

Step 2

Register with HMRC for Gift Aid

- Fill in the details of the Authorised official(s) for Gift Aid purposes. You will also need the details of two more of your charity's officials in the next section

You will need to complete:

- Name (first, middle and last names)
- Address
- Postcode
- Date of Birth
- Position in Charity (this should either be Treasurer or Trustee)
- Telephone and mobile numbers
- Email address
- Previous address if they have lived at their current address for less than 12 months
- National Insurance number (if they have one)

Authorised official (1 of 2)

Authorised official (2 of 2)

Step 2 Register with HMRC for Gift Aid

You also need at least two more Trustees from within the group/district or charity. Enter them as Trustees of your charity.

Authorise a nominee

Do you want to authorise a nominee from outside your charity to make Gift Aid or other tax repayment claims on your charity's behalf?

Yes No

Save and continue

Step 2 Register with HMRC for Gift Aid

If you want to authorize a nominee from outside your group to make Gift Aid or other tax repayment claims on your group's behalf (eg District Treasurer or a bank/JustGiving organisation who could make Gift Aid claims as part of donation collection,) check the 'Yes' button and

This can be changed at a later date by completing a form. It keep things simple, it would be advisable to answer 'no' to this on initial application.

Authorise a nominee

Do you want to authorise a nominee from outside your charity to make Gift Aid or other tax repayment claims on your charity's behalf?

Yes No

Save and continue

Step 2 Register with HMRC for Gift Aid

Check all the information and Edit where changes are needed.

Once happy everything is ok click 'Save and Continue'

Check your information

Make sure you are happy with the information you have given before you continue to the next page.

Declaration

If you are in any doubt about the information that you have provided, then you should [go back and check it](#).

You can be prosecuted for knowingly providing false or misleading information in your application.

! I confirm that the information I have provided in this application is, to the best of my knowledge and belief, correct and true.

Complete your application

You have successfully entered your charity's details

Step 2 Register with HMRC for Gift Aid

Check all the information and Edit where changes are needed.

Once happy everything is ok click 'Save and Continue'

Step 2

Register with HMRC for Gift Aid

Once you've made the Declaration, the website will list the next steps.

Print off the acknowledgement and follow the instructions in 'Your next steps' **BY THE DATE STATED**

In Summary, you need to send evidence of your scout group/district or scout charity's legal existence.

Under 'evidence of activities' you could send your last annual report or census submission

In addition to printing a copy out to send with your evidence, print to PDF and save a copy for your reference later.

Your next steps

Add your reference number () to copies of your charity's:

- bank statements
- financial accounts
- evidence of activities
- governing document and any proposed changes

Copies are needed because we are unable to return your documents.

If you are missing any National Insurance numbers, remember to post a copy of each persons' passport photograph page, along with proof of their home address.

Post your documents to:

Charities, Savings & International 2
HMRC
BX9 1BU

If we do not get your documents by Tuesday 9 June 2020, you will need to apply again.

It takes 6 weeks to process most applications. If more checks are needed or during busy periods, it may take longer.

Finish

Steps 1 and 2 are complete

Congratulations you have completed Step 1
& Step 2

Step 1

Gather all of your
details together

Step 2

Register with HMRC
for Gift Aid

For guidance on collating the Gift Aid Declarations from
parents and submitting your Gift Aid claim please see:

- Pack 2 – The parents Gift Aid form and [Submitting your Gift Aid Claim](#)

Parent Gift Aid Declaration

HAVE YOU COMPLETED YOUR GIFT AID DECLARATION?

It should take you less than 1 minute to respond to the email just issued from OSM and make the Gift Aid Declaration.

The Scout Group would then be able to claim Gift Aid on Subs payments from you - for a maximum of the last 4 years. This would cover the group's overheads until we resume face to face meetings

The Scout Group's financial future will take you 60 seconds to secure. The amount we COULD claim in back-dated Gift Aid is around £4000.

Step 2 Register with HMRC for Gift Aid Help

Here is the link to the Scout UK website to access the FAQ on Gift Aid should you feel you need additional information once you've worked through this pack

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

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).

Thank you