

## Claiming Gift Aid

Any voluntary donation made to the Association by an individual who is a UK taxpayer can be gift aided, i.e. the tax that has been paid on the amount can be claimed back. This is as long as the donor has paid Income Tax or Capital Gains Tax at least to the value of that amount being claimed back, and that the donor has received no benefit from the donation.

Every branch and group can claim back 25p in every £1 donated which is an extra £5 for every £20 given. Claiming Gift Aid is straightforward – the branch provides the information and national office will make the claim to HMRC.

So what do you do next?

- Ask all your members and supporters to complete a Gift Aid declaration. Every time someone new gives you a donation ask them to complete the declaration. All their future and past donations during the last 4 years can then be Gift Aided. The forms can be copied from the Branch Treasurer Guidelines or are available from national office
- Every time someone does a sponsored event make sure that the sponsor form has a Gift Aid declaration. If the sponsor money is pledged by a UK taxpayer, they tick the Gift Aid box and provide their full home address, including the post code, the money can be gift aided. Sponsor forms with the Gift Aid declaration tick box are available from national office
- Suggest to your supporters that they set up an online giving page. The Association has accounts with both just giving and virgin. Money can then be donated online; they will collect the gift aid on your behalf and send the money to the Association. There is a small fee but it is quick, efficient and cost effective. Remember to let your Regional Fundraiser know about any of your supporters who are raising money through online giving and they will ensure that all monies are redirected from national office to the right branch or group
- Use gift aid envelopes at small events instead of collecting tins – although it is now possible to claim gift aid on some collection it is subject to a number of restrictions which limits the benefit.

- Legacies are not Gift Aidable but donations In Memoriam are – perhaps consider having Gift Aid or In Memoriam envelopes available for use at this difficult time
- Most events cannot be Gift Aided as there is a “benefit” from the sum given – if you are in any doubt consult your Regional Fundraiser
- Donations from companies and individuals who do not pay UK tax cannot be Gift Aided

**HOWEVER** – all sums to be gift aided must be identifiable and evidenced. The easiest way of doing this is to bank sums to be gift aided separately so that the amount claimed on the gift aid form tallies with an identifiable sum on your bank account statement.

For further information and help with any aspect of Gift Aid, forms to use and how to make your claim, please contact your Regional Fundraiser.

**For more information contact your Regional Fundraiser or the Volunteering Team:**

Phone: 0845 6044 150

Email: [volunteering@mndassociation.org](mailto:volunteering@mndassociation.org)

Website: [www.mndassociation.org/volunteerzone](http://www.mndassociation.org/volunteerzone)

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