



# What is Gift Aid?

## Girlguiding How can my unit benefit?

**Gift Aid is a government scheme to encourage giving to charities like us. It means that you can claim back money on Girlguiding subscriptions and donations, at no extra cost to your unit.**

You can claim 25p back from every £1 of eligible subs or donations. This means you could boost your unit's income by a quarter.

It's important to note that other payments (for example, for outings or camp fees) aren't eligible for Gift Aid.

Setting up the scheme does involve some work. But you'll only have to do most of it once, so it's well worth it for the boost in income.

This resource aims to make the process as quick and easy as possible, talking you through the 5 steps you'll need to take to claim Gift Aid:

1. Registering your unit with HMRC.
2. Keeping your Gift Aid documents.
3. Recording the Gift Aid information in your unit accounts.
4. Getting parents/carers to sign Gift Aid declarations.
5. Submitting your Gift Aid claims.

## 1. Registering your unit with HMRC

Read our [guidance on how to register your unit with HMRC](#).

## 2. Getting parents or carers to sign Gift Aid declarations

You'll need parents or carers who pay subs, or anyone who gives a donation to your unit, to complete a Gift Aid declaration.

Download an up-to-date Gift Aid declaration.

- [Gift Aid declaration](#) (England and Wales)
- [Gift Aid declaration](#) (Northern Ireland)
- [Gift Aid declaration](#) (Scotland)

### Parents of new unit members

The 'Starting Rainbows/Brownies/Guides' leaflets all have a form with a Gift Aid declaration. By signing this form, new parents give permission for you to claim Gift Aid on their subscription payments or donations.

Once they've signed a Gift Aid declaration, it's valid unless they tell you otherwise. You need to keep declarations for 6 years after the last Gift Aid claim you make for any parent.

## Parents of current unit members

You can claim Gift Aid on subscriptions and donations going back 4 years. So it's worth asking the parents of your existing members to fill in Gift Aid declarations. You can then claim Gift Aid on subscriptions/donations they've made over that time.

You need to make any claims for previous years no later than 4 years after the end of the accounting period the claim relates to.

Here's an example letter you can give to parents or carers alongside the Gift Aid declaration form:

Dear parent/carer,

We have a chance to increase the amount of money going into our unit by as much as 25% - and all you need to do is sign the simple form attached to this letter.

Government legislation on Gift Aid means we can claim back an extra 25% on the money you pay for your daughter's subscription. The notes on the attached Gift Aid declaration explain this in more detail.

At present, the money you pay for your daughter's subscription is spent on: [insert details]

If all parents/carers sign the form, the amount of money we can claim back amounts to £[x]. We'd propose spending this money on [y].

If you have any questions, please ask and we'll do our best to answer them. If you'd like to sign the form, please do so, put it in the attached envelope, and bring it to the next meeting.

Yours sincerely,

It's a good idea to give the form to parents at the same time as you ask them to pay subscriptions. Make it as easy as possible for them to return the form with their next payment by including an envelope.

If your subscriptions are paid weekly, we'd recommend giving parents a form with an explanatory leaflet one week and asking them to bring the signed form back the next week.

This might all seem a bit time-consuming. But remember **you'll only need to do it once**. And when you've got Gift Aid up and running, **your unit's income could rise by up to 25%**.

### 3. Keeping your Gift Aid documents

You'll need to keep copies of the following documents:

- All correspondence you have with HMRC, including the claims you've made.
- A record of subscriptions and donations you've received that you've claimed Gift Aid on.
- Gift Aid declarations (you can file these alphabetically by girls' names). You should keep declarations for 6 years.

Keeping these documents together in 1 file will make it easier for you to submit your Gift Aid claims. It's also a good idea in case you ever need to submit your records for auditing.

### 4. Recording Gift Aid information in your unit accounts

You can use a spare column on a 'receipts (in)' form to record subscriptions you've received Gift Aid declarations for. You should keep a copy of your unit accounts for the year in the relevant section of your Gift Aid file.

Or, for subscriptions paid termly, you may want to use a unit register sheet, like the sample below.

Name	Tel no.	Date of birth	Subs paid in term 1	Subs paid in term 2	Subs paid in term 3	Subs paid in year	Gift Aid dec Y/N	Calim Gift Aid	Date last paid
V. Jones		19/6/2019	15	15	15	45	Y	45	5/3/2025
C. Smith		26/1/2019	15	15	15	45	N	0	
R. Harris		31/5/2019	15	15	15	45	Y	45	5/3/2025
Total subs received			45	45	45	135		90	

Agree to cash records   
Agree to HMRC claim form 

You should reconcile your total subscriptions for the year to your cashbook. The 'Claim Gift Aid' column of the unit register records subscriptions a Gift Aid declaration has been received for. The total of this column is the amount you can reclaim tax on.

### 5. Submitting your Gift Aid claims

You can make Gift Aid claims at any time of year. However, it's a good idea to submit them at the same time of year as your deadline for preparing unit accounts. If you want to claim more than once a year, each claim should be for at least £100 of Gift Aid.

There are 3 ways to claim Gift Aid. You can choose the option that works best for your unit.

- **Option 1: claim using an online form**

This is the best option for unit leaders. It involves completing and attaching a spreadsheet to an online claim form. You can use it to submit claims for up to 1,000 Gift Aid donors.

To use this method, you'll need to log in to HMRC's [Online Services](#), using the details you registered with in step 1 above. Then you can submit claims whenever you want by filling in fields in an online form.

- **Option 2: claim through your own database**

This is a good option for anyone filing Gift Aid claims for more than 1,000 donors, for example from big sponsorship events. However, you can also use it to make smaller claims.

To make claims through your own database you'll need to sign into HMRC's [Online Service](#) using the details you registered with in step 1 above, and follow HMRC guidelines.

- **Option 3: claim using a paper form**

You can complete a paper Gift Aid claim form, called a ChR1, and post it to HMRC. You can order ChR1 forms from the HMRC Charities helpline (0300 123 1073).

The form is designed so HMRC can automatically scan the information into its system and make payments more quickly.

There's no limit to the number of claims you can submit on a ChR1. You can ask for continuation sheets for the form (called ChRICS) if you need them.

## Receiving your Gift Aid

You'll receive your Gift Aid repayments directly into the charity bank account listed in your registration document.

If you want to change this bank account, you need to [tell HMRC using form ChVI](#) on their website 30 days before you submit your Gift Aid claim.

## Changing details of unit leaders for Gift Aid

If any officials registered for your unit change, remember to let HMRC know by filling in form ChVI on the HMRC website.

## More information

HMRC has more information on Gift Aid [on its website](#).

If you have any questions, get in touch with Girlguiding's sales and information team at [giftaid@girlguiding.org.uk](mailto:giftaid@girlguiding.org.uk) or call 0161 941 2237.