

# Gift Aid Policy

## Introduction

Gift Aid is a simple way the Mothers' Union can increase the value of subscriptions and donations without additional cost to the member or supporter (the 'donor').

## Subscriptions

According to HMRC, to be treated as a gift and qualify for Gift Aid, subscription payments are for membership only and does not include Families First subscriptions.

However, the following arrangements are permissible under the Gift Aid rules:

- Subscription payers may receive Pathways and other information produced by the charity to explain its work.

## Paying other people's subscriptions

Payments made by an individual for somebody else's membership is not a gift to the charity and will therefore not generally qualify for Gift Aid: for example, a husband paying for a separate annual membership subscription for his wife. However a payment will qualify if it is made by a parent or legal guardian on behalf of a child under the age of 18, or if it is for a family membership that includes the donor.

## Donations for specific purposes

Where donations are given for specific purposes, such as AFIA holidays, Relief Work and Overseas Programmes, these donations can be Gift Aided provided they hold no benefit to the donor.

## Gift Aid Small Donations Scheme (GASDS)

Alongside the basic Gift Aid scheme, HMRC also offers a means of claiming Gift Aid on small cash donations where the donor has not been able to complete the usual Gift Aid declaration. The aim of this scheme is to give charities a 'Gift Aid style' top-up on small cash donations (cheques, credit cards, text or any types of bank transfer do not count) such as those raised

in a tin or on a plate. Claims are made online and up to £8000 can be claimed under this scheme.

For more information visit [Gift Aid Small Donations Scheme](#)

## Procedure

### Gift Aid Declarations

The Diocesan Gift Aid declaration form is shown in Appendix A.

Charities are required to keep tax records, including Gift Aid declarations and claims records, for a minimum period of six years. If there is an enquiry into any of those six years the charity must also keep its records for that year until the enquiry is finished.

Gift Aid declarations must be kept until six years after the year in which the last donation is made, not six years after the year in which the declaration is signed.

### Claims for Gift Aid

Claims for Gift Aid and GASDS will be made by the Diocesan Treasurer annually. The Diocesan Treasurer will keep all the Gift Aid declarations.

Branch Treasurers will keep the Diocesan Treasurer informed of donations and will check with members annually about Gift Aid eligibility.

This Policy has been approved and authorised by:

Name:

Position: Diocesan President

Signature:

Date:

Due for Review by: 2025



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## Gift Aid Declaration

**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 year. Your address is needed to identify you as a current tax payer.

**In order to Gift Aid your donation you must tick the box below:**

I want to Gift Aid any donations or qualifying subscriptions I make in the future or have made in the past 4 years to Diocese of St Edmundsbury & Ipswich Mothers' Union.

Yes

No

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

### My details

Title \_\_\_\_\_

First name \_\_\_\_\_

Surname \_\_\_\_\_

Home address \_\_\_\_\_

Postcode \_\_\_\_\_

Signed \_\_\_\_\_ Date \_\_\_\_\_

Please notify us by contacting the Diocesan Treasurer if you want to cancel this declaration, change your name or home address or 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.**