

## Gift Aid fact sheet

Gift Aid increases the value of donations to UK charities by allowing them to reclaim the tax paid by donors. If we have a completed Gift Aid declaration form, each £1 donated to the charity is currently worth £1.28. Pretty good, don't you think?



## What is Gift Aid?

The Gift Aid scheme applies to gifts of money by made UK taxpayers. Charities take the donation (money the donor has already paid tax on) and reclaim the basic rate tax from HM Revenue & Customs (HMRC).

If we receive a donation of £10 with Gift Aid it's worth £12.50 to the charity. For donations made before 5 April 2011, the charity will also receive a separate government supplement of three pence on every pound donated, so a £10 donation with Gift Aid is currently worth £12.80 to the charity.

## Did you know?

The Parkinson's UK Gift Aid declaration form allows us to claim Gift Aid on all donations made by a donor, for up to four years before the declaration is made and for all future donations until we are notified otherwise by the donor or by HMRC.

## How make a Gift Aid donation

To make a Gift Aid donation, you have to make a Gift Aid declaration, and Parkinson's UK has a simple form to help you do this.

Because the declaration has to include very specific wording, **please use the form that we supply**, as this has been agreed with the HMRC or we may not be able to claim. Please see the attached document or visit **[parkinsons.org.uk](http://parkinsons.org.uk)** to download a form.

## Sponsorship forms

Our sponsorship forms include a Gift Aid declaration section, so if you complete one of these you won't have to fill in a separate declaration form. Make sure that full names and full home addresses are included and the form is signed by each donor.

The sponsorship form (attached) is used for donations at events as well as by fundraisers in order to raise sponsorship.

To request further copies of this form you can also email the events team at [events@parkinsons.org.uk](mailto:events@parkinsons.org.uk)

## Gift Aid for local groups

### How to claim Gift Aid for your group

1. Complete a Gift Aid Submission form (attached), listing and totalling the donations to your group for which Gift Aid applies. Clearly write in the name of your branch or support group - this will help us get the money back to you.
2. Where a Gift Aid declaration form for a member is not required because it has previously been sent, please make sure you include the donor's **membership number**. If you don't know it, please include the donor's **postcode**. Without at least one of these, we will not be able to claim Gift Aid.
3. If a donated cheque is made payable to the branch, pay it into the branch bank account and raise a branch cheque to Parkinson's UK for the total on the Branch Gift Aid submission form.
4. Send the Gift Aid submission form, payment, and Gift Aid declarations to Parkinson's UK, at 215.
5. If everything has been completed correctly, the donation and tax will be returned to the group in the relevant quarterly payment.

## When we can't claim Gift Aid

A recent audit by HMRC found a few issues that have stopped us from claiming Gift Aid in the past:

### 1. When a non-Parkinson's UK Gift Aid form has been used eg a home-made form, or one used for other charities or churches

HMRC has approved the official Parkinson's UK Gift Aid declaration and has advised us that we should not accept any others.

### 2. When people receive a benefit for their money, such as when they buy raffle tickets or a ticket to an event

Instead of charging an entry fee for a coffee morning, you could ask for a donation (you can always suggest a minimum donation amount). In this case if someone does not wish to pay, they should still be able to take part in the event.

Have a Parkinson's UK Gift Aid declaration form or a Parkinson's UK sponsorship form to hand, so that people can sign when they make their donation.

### 3. When it is a collection (a donation from more than one person) or a donation from a business

Gift Aid can only be claimed on donations made by an individual only (with a valid Gift Aid declaration). The declaration should state the amount being donated.

### 4. When the Gift Aid declaration is not correctly completed

Please check that donors have signed the form to declare that their donations are to be treated as Gift Aid donations.

### 5. When people do not give their full details

When a donor completes a form, please ask them to enter their full name (forename and surname; or title, initial and surname) as well as their full address including the house or flat number and name, street name and postcode.

### 6. When people list their work rather than their home address

When donors complete the forms please mention we cannot claim Gift Aid if they do not list their home address.

### 7. When the declaration is not completed in ink

HMRC has advised that we are not allowed to claim Gift Aid where the Gift Aid declaration has been completed in pencil. Please make sure donors use a ball point or ink pen.

### Did you know?

The Secretary of your branch can get a list of your branch's members and their Gift Aid status by contacting the membership department on 020 7932 1344 or email [membership@parkinsons.org.uk](mailto:membership@parkinsons.org.uk)

### Top tips

You should keep a copy of the original Gift Aid declaration and a list of all donors who have signed a Gift Aid declaration. This should include their membership number and/or postcode. You may find it useful to keep a list of donors who have said they can't sign a declaration because, for example, they are not taxpayers.

### Opportunities for Gift Aid

When you organise or take part in an event, be prepared in case you receive a donation (for example a note or cheque) that Gift Aid could apply to.

To capitalise on these opportunities, always have some Parkinson's UK Gift Aid forms with you. You can then ask the donor if they could complete the appropriate form. Make sure it is attached to the cheque or donation.

### Our promise to you

Where you have sent us valid Parkinson's UK Gift Aid declarations with your branch Gift Aid submission form, we will endeavour to claim Gift Aid on applicable donations. We will return this money to you in the quarterly payment to your branch. Please feel free to contact us if you identify a problem with your payment.

[See the Branch Manual \(Guideline 16\) and the Treasurers' Manual \(Section 6.3\) for further information](#)

Please email any queries to [branchtreasurers@parkinsons.org.uk](mailto:branchtreasurers@parkinsons.org.uk) or call 0207 932 1341