



NHS Charitable Funds and Gift Aid

Information note, March 2016

This information note has been produced by the HFMA's Charitable Funds Special Interest Group following a discussion at its March 2016 meeting about changes to Gift Aid declarations and the 'Gift Aid Small Donations Scheme' that take effect from 6th April 2016.

Gift Aid Declarations

HMRC has issued new model forms for single and multiple Gift Aid declarations which should now be used. The Declaration has been shortened, removing the references to VAT and Council Tax and clarifying the responsibility of donors to have paid sufficient tax to cover the donation.

Existing donor declarations held will still be valid – the change applies to new declarations made on or after 6 April 2016.

Specimen forms are available via these links:

Multiple donations: <https://www.gov.uk/government/publications/charities-and-casc-gift-aid-declaration-forms-for-multiple-donation>

Single donation: <https://www.gov.uk/government/publications/charities-gift-aid-declaration-form-for-a-single-donation>

Following representations from charities, HMRC has made a concession for stocks of printed materials ordered and printed before the new Gift Aid declarations were published on 21st October 2015. These can be used beyond April 2016, provided that the charity can prove that they were printed or ordered before the 21st October 2015.

Gift Aid Small Donations Scheme

The 'Gift Aid Small Donations Scheme (GASDS)' remains in place. This allows charities to claim 25% on cash donations of £20 or less, even if there is no Gift Aid declaration, providing they meet a number of requirements – namely that the charity has claimed Gift Aid:

- in the same tax year as it wants to claim GASDS
- in at least 2 of the last 4 tax years (but without a 2 year gap between the claims)
- without getting a penalty in the last 2 tax years.

From 6 April 2016, a charity can claim up to £2,000 under GASDS in a tax year or £1,250 for earlier years. For full details click on this link: <https://www.gov.uk/claim-gift-aid/small-donations-scheme>

Contact

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