



Arthur Rank Hospice Charity

making every moment count

PROTOCOL FOR GIFT AID

- The donation must be personal to the individual who is making the gift
- A valid gift aid form, signed by the individual, must accompany the gift or be held by the Charity
- Donated Goods (ie Shop) Gift Aid is separate to the Charity Gift Aid and therefore requires a separate form facilitated through the Shops
- Donations made on behalf of other people cannot be gift aided unless a valid gift aid form/s has/have been completed by that person/s
- In the case of donated goods being bequeathed to the Shops via relatives, without the deceased person already being on the system as a gift aider, gift aid cannot be claimed - the relative did not purchase the items and therefore no tax is available to be claimed back by them
- When using gift aid envelopes, please note these must remain sealed. Envelopes which have been opened may jeopardise the charities gift aid claim.

Please remember gift aid is the amount of tax an individual has paid to HMRC, which HMRC have agreed Charities can claim back. If a donor has not paid any tax, there is no tax to reclaim.

HMRC'S explanation of how Gift Aid works:

The Gift Aid scheme is for gifts of money by individuals who pay UK tax. Gift Aid donations are regarded as having basic rate tax deducted by the donor. Charities take your donation - which is money you've already paid tax on - and reclaim the basic rate tax from HM Revenue & Customs (HMRC) on its 'gross' equivalent - the amount before basic rate tax was deducted. Basic rate tax is 20 per cent, so this means that if you give £10 using Gift Aid, it's worth £12.50 to the charity.