

# NASS Guidelines on Gift Aid

## Introduction

The purpose of these guidelines is to set out procedures under which Branches can claim gift Aid from Her Majesty's Revenue and Customs (HMRC). These guidelines have been written after discussions with HMRC during 2009 and are intended to follow carefully HMRC Regulations for Gift Aid. The HMRC Regulations are changed from time to time. If this happens NASS will need to send out the changes to our branches and this may mean that procedures will alter in future.

## General guidance

The following receipts by branches will qualify for Gift Aid:

- Donations from members of the public who are not members of the branch.
- Donations from branch members provided that member has not received, or is not receiving, treatment at branch meetings.
- Donations from branch members in excess of normal branch subscriptions provided such donations are paid separately and are accompanied by a letter from the member specifically stating the donation is separate from and in addition to branch subscriptions. For a donation to be in excess of "normal" the normal level must be set at a reasonable rate to reflect the value of the treatment received by the donor. It will also be necessary to check that a member in this situation is fully up-to-date with normal subscriptions.
- Proceeds from fund-raising events provided that each donor is separately identified.

The following receipts do not qualify:

- Regular branch subscriptions from members who receive treatment at branch meetings, whether or not they attend.
- Casual payments by members who do not pay regular subscriptions but pay when they attend.
- Contributions to refreshments.
- Grants from charitable trusts or other corporate bodies.

In all cases that qualify the donor will need to be a UK taxpayer and will need to have completed a standard Gift Aid form.

## Procedure at branches

The Branch Treasurer is responsible for implementing the required procedures at branch level.

The branch must obtain a Gift Aid form from the donor. The original of the form should be sent to NASS HQ and the branch should retain a copy of all Gift Aid forms preferably in alphabetical order by surname.

The branch should prepare a schedule of qualifying Gift Aid payments received in the relevant period (claims can be made at any time but it is usual to prepare such a

schedule quarterly, half-yearly or annually) summarised by donor. The schedule should show the following details:

- Name of donor
- Address of donor
- Date of Gift Aid form signed by donor
- Date of donation (or first date if a series of donations)
- Amount of donations received from each donor
- Whether the donor is a branch member or not
- If the donor is a branch member the date of the donor's letter confirming the donation is in addition to any subscriptions paid.

The amount of donations should be totalled.

The schedule should be signed and dated by the Branch Treasurer.

The completed schedule should be sent to NASS HQ for checking and processing.

Claims should no longer be sent by branches to HMRC under the branch registration number. As a result the branch registration number is no longer needed and no branch need apply for such a number.

### **Procedures at NASS HQ**

On getting a completed branch schedule the schedule will be checked by the director, or nominated staff member, to check it has been fully completed in the required manner.

If the schedule is incomplete it will be returned to the Branch Treasurer for completion.

The name and address of the donor will be checked with the original Gift Aid form. Any differences between the information on the original Gift Aid form and the branch schedule will be queried with the branch Treasurer.

The details will then be entered onto a centralised Gift Aid claim which may include other branches and/or donations received centrally.

Gift Aid claims will be signed by an authorised officer of the Society and submitted promptly to HMRC.

Authorised officers are Chairman, Treasurer and Director.

Payments received from HMRC, together with any interest, will be apportioned between the branches included in the claim, according to the size of the individual branch claims, and promptly paid to them by cheque.

Sample Gift Aid forms are available from the NASS office or from the HMRC website. There are forms which can be used for sponsored events if you are running such an event.

**Simon Frost**  
**Treasurer - September 2009**