

Registering with HMRC for recognition as a charity

Before claiming Gift Aid for the first time, your WI must register with HMRC to be recognised as a charity for tax purposes.

A WI can be recognised by HMRC as a charity even if it is not registered with the Charity Commission. You will need to provide your WI's signed constitution as evidence of charitable status. If this is not available within your WI you can request a copy from the NFWI.

To register, you should follow the online instructions at <https://www.gov.uk/charity-recognition-hmrc>

Registering for the HMRC Charities Online service

If you intend to make Gift Aid claims online you must also set up an HMRC Online Services account and register for the Charities Online service. Instructions are given at: <https://www.gov.uk/guidance/claim-tax-back-on-donations-using-charities-online>

If you don't want to make claims online there is currently the option of completing a paper form – see below.

Making a Gift Aid claim

Gift Aid claims can be made at any time whether online or on paper. See HMRC's guidance at <https://www.gov.uk/claim-gift-aid/how-to-claim>

1. Claim using the HMRC Charities Online service

Complete the online claim form and also attach a Gift Aid schedule spreadsheet, which you must download from HMRC's website then enter details of individual donors and the amounts donated.

2. Claim by post on HMRC form ChR1

You must order the form from HMRC Charities Helpline on 0300 123 1073 and complete with a list of donor details, then return by post to HMRC.

Keeping records

Your WI must keep records for each member in the Gift Aid scheme including her name and address, the amount and date of each donation, and the member's Gift Aid declaration form. You must also keep a record of any declarations that are cancelled by members.

You must keep sufficient records for each claim that show that the claim is accurate and that all the conditions of Gift Aid are met. Records will include evidence of the receipt of subscriptions from individual members and full details of any benefits.

Records must be kept for at least six years after the accounting year for which a claim is made. If the WI does not keep adequate records HMRC may require any tax reclaimed to be paid back.

References to HMRC guidance are correct at the date of writing.