

# WI Membership Subscriptions and Gift Aid

Under the Gift Aid scheme, charities can reclaim the basic rate tax paid on donations to the charity amounting to 25p per £1 donated.

The WI membership subscription qualifies as a donation for Gift Aid provided that a member:

* has paid at least as much [Income Tax](https://www.gov.uk/income-tax) or [Capital Gains Tax](https://www.gov.uk/capital-gains-tax) in the tax year as the amount being reclaimed
* has made a [Gift Aid declaration](https://www.gov.uk/claim-gift-aid/gift-aid-declarations)
* has not received benefits worth more than 25% of the subscription paid. (It is important to take note of the guidance below on assessing the value of any benefits.)

**HMRC Guidance**

HMRC provides detailed and helpful guidance about the Gift Aid scheme on its website at  
<https://www.gov.uk/claim-gift-aid>.

**Registering with HMRC**

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

Note that your WI can still be registered with HMRC even if it is not registered with the Charities Commission. Your WI’s signed constitution is evidence of its charitable status. (If this is not available within your WI you can request a copy from the NFWI).

To register, you can complete the HMRC Charities application form, **ChA1** which can be found on HMRC’s website together with guidance notes at: <https://www.gov.uk/government/publications/charities-hmrc-charity-application-form-cha1>

Alternatively you can apply online at:

<https://www.gov.uk/charity-recognition-hmrc#before-you-start>

A separate guidance sheet is available on the Moodle with specific guidance for WIs applying for HMRC registration.

**Operating a Gift Aid scheme for your WI**

1. **Gift Aid declarations**

Each member who wishes to join the Gift Aid scheme must complete a Gift Aid declaration which must meet certain requirements from HMRC.

The attached declaration form is based on HMRC’s model declaration and meets HMRC’s requirements.

As long as the member ticks the box covering all subscriptions made ‘In the future’ then the declaration remains valid for Gift Aid claims in future years.

1. **Assessing the value of benefits members have received**

Gift Aid can only be claimed if a member has not received benefits worth more than 25% of the subscription in any year. Therefore each time a Gift Aid claim is made, the WI must assess the value of any benefits to members as outlined below. If any member has received benefits worth more than 25% then they cannot be included in the claim for that period.

1. If the WI charges visitors to attend meetings, the maximum total charges paid by any single individual during the year counts as a benefit to all members. If this is greater than 25% of the subscription then no Gift Aid claim can be made for any member. (Note that if visitors make a voluntary donation this does not count as a benefit.
2. The WI should also ask all members who have completed a Gift Aid declaration to provide information in writing about any other benefits received as a member during the period of the claim. The main benefits will be any members’ discounts that the member has received that were not available to non-members, including attendances at Denman College or Federation events. The total benefit received by a member is the value of all discounts received; i.e. the difference between the amount the member paid and the amount a non-member would have paid.

If the total of 1 and 2 above is more than 25% of the subscription for an individual member then that member must not be included in the Gift Aid claim for that period.

1. **Making a Gift Aid claim**

A WI can make a Gift Aid claim in one of two ways.

1. **Claim by post on HMRC form ChR1**

The form must be ordered from HMRC Charities Helpline on 0300 123 1073. It must be filled in by hand, including a list of donor details, and returned by post to HMRC.

1. **Claim using the HMRC Charities Online service.**

You must first sign up to use HMRC Online Services and enrol for the Charities Online service. You must then complete the online claim form at <https://www.gov.uk/claim-gift-aid-online>.

You also have to complete and attach a Gift Aid schedule spreadsheet which has to be downloaded from HMRC’s website, with details of individual donors and amounts donated.

Gift Aid claims can be made at any time whether online or on paper.

**Keeping records**

The WI must keep records to show how much has been received from each member in a Gift Aid claim including her name and address, the amount of each donation , when the donation was made and the member’s Gift Aid declaration from. The WI must also keep a record of any declarations that are cancelled by members.

It must also keep sufficient records to show that its Gift Aid claims are accurate and that all the conditions of Gift Aid are met, e.g. that the value of any benefits is within the required limits. Records will include evidence of the receipt of subscriptions from individual members, copies of the members’ Gift Aid declarations and statements about benefits received, full records of the calculation of any benefits.

Records must be kept for at least six years after the accounting year to which a claim relates. 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.*

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# Gift Aid Declaration Boost your subscription by 25p of Gift Aid for every £1

Your membership subscription qualifies as a donation for Gift Aid. Using Gift Aid means that for every £1 of your membership subscription, your WI can reclaim 25p from the tax you pay for the current tax year. Please complete this form and give it to your WI. Your address is needed to identify you as a current UK tax payer.

**In order to Gift Aid your donation you must tick the box below:**

I want to gift aid my donation of £\_\_\_ and any donation I make in the future or have made in the past 4 years to:

**Name of WI** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

I am a UK taxpayer and understand that if I pay less Income Tax and/or Capital Gains Tax than the amount of Gift Aid claimed on all my donations in that tax year it is my responsibility to pay any difference.

**My Details**

Title\_\_\_\_\_\_\_\_\_\_\_\_ First Name or initials(s) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Surname \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Full Home Address \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Postcode \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Please notify the WI if you:**

* want to cancel this declaration
* change your name or home address
* no longer pay sufficient tax on your income and/or capital gains

If you pay Income Tax at the higher or additional rate and want to receive the additional tax relief due to you, you must include all your Gift Aid donations on your Self-Assessment tax return or ask HM Revenue and Customs to adjust your tax code.

*If you pay Income Tax at the higher or additional rate and want to receive the additional tax relief due to you, you must include all your Gift Aid donations on your Self-Assessment tax return or ask HM Revenue and Customs to adjust your tax code.*

