

Appendix 13

Gift Aid guidance

HMRC operates a scheme called Gift Aid that allows charities to claim the basic rate tax (25%) on every pound donated. So if you raised £100 for Dementia UK through your fundraising event or sponsorship, this could be worth £125, providing all of your supporters are eligible for Gift Aid. Giving under Gift Aid means that so much more money can be raised at no extra cost to you.

However we are bound by certain rules and regulations by HMRC, and there are a few exceptions for claiming Gift Aid, particularly when it relates to a fundraising event.

- When you are collecting donations or gathering sponsorship donors need to fill in a Gift Aid declaration. This is included on our sponsorship form or we can send you a Gift Aid declaration form. We can also provide Gift Aid envelopes – please ask your Dementia UK contact if you would like some sent out. The wording has to be just right, so make sure you use an approved Dementia UK form to ensure your gift has Gift Aid applied.
- Each individual must complete all of the minimum details required – title, full name and home address of the person making the declaration, including their postcode. Declarations cannot be made jointly. They must tick the box on the form confirming they are eligible for Gift Aid.
- HMRC will reject claims if one person fills out the form for all of your sponsors/donors - for this reason the form must be completed in the individual handwriting of each donor. You are not allowed to fill out the form 'on behalf of' donors.
- Gift Aid applies only to 'gifts'. That means we can't use Gift Aid to boost fundraising totals on activities where people have been charged an entry fee, made a purchase (e.g. at a cake sale) or entered a competition or raffle. This also extends to activities where the donor can't be traced (such as giving to collections).
- We can't claim donations on people who aren't UK tax payers. If they aren't sure, ask them to contact Dementia UK to confirm.
- If you are sending your form separately from your donation, please enclose a note or write the donation amount at the top of the form to help us ensure we can reconcile the two.

If you have any questions or would like to chat to us about Gift Aid, or anything else to do with your fundraising event, please get in touch with your Dementia UK contact on **020 7697 4052** or email **fundraising@dementiauk.org**