

Gift Aid – Guidance Notes

Introduction

As a registered charity, 11th Hucclecote Scouts can claim a tax rebate from HMRC on all member subs paid, subject to the tax position of the member's guardian/parent. This is referred to as 'Gift Aid'. To claim the rebate, guardians/parents are required to complete and return a Gift Aid form to confirm that they pay sufficient tax. They must also ensure that details such as address are kept up to date. When submitting a Gift Aid tax rebate claim for a particular tax year, these forms are used along with member data.

Accurate member information and up to date Gift Aid forms are important to ensure that:

- (a) The process of submitting the claim runs as smoothly as possible
- (b) The rebate amount is maximised.

The current rebate rate is 25p for each £1 subscription, which can benefit the group by about £2000 each tax year and therefore greatly assist with HQ running costs.

Guidelines for Leaders regarding Gift Aid

1. **When a child first joins a Scouting unit †, as part of the introduction pack provided, please ensure that a Gift Aid form is provided to the parent/guardian.** If an introduction pack is not issued, please ensure that a Gift Aid form is supplied at the same time as the request for subs. Please note that this applies when joining Beavers, Cubs, Scouts, or Explorer Scouts regardless of previous involvement with the group, for example when moving up from Scouts to Explorer Scouts (see notes 1, 2 below). This will ensure that any changes such as addresses are captured.
2. **Please ensure that Gift Aid forms are returned and forwarded to the committee Gift Aid co-ordinator.** These should be left in the 'committee pigeon hole' (HQ, kitchen)). It would be helpful for each unit Leader to maintain a list of forms collected. Note that forms should be returned regardless of whether the parent/guardian is a tax payer with the relevant box ticked.
3. **Please provide current member lists to the Gift Aid co-ordinator on a regular basis.** Member lists will be requested April, July, Oct, Jan during each tax year to enable accurate information gathering relating to joining, transitioning, and leaving dates. Member lists should include all members irrespective of a completed Gift Aid form.
4. **Please inform the Gift Aid co-ordinator of any increases to subs as soon as they become effective, including the number of payments per year.** For ease of Gift Aid data gathering, it will be assumed that increases will apply to all members within the applicable Scouting unit simultaneously.

Notes:

1. *Providing Gift Aid forms to parents/guardians of Beavers is especially important, since this is the start of hopefully many happy years with 11th Hucclecote.*
2. *Completing a new Gift Aid form as the child subsequently enters Cubs, Scouts, Explorers provides the following benefits:*
 - (a) *Corrects where no previous form was received e.g. new starters, or previous form not returned.*
 - (b) *The Gift Aid form date indicates the approximate date that the new Scouting unit was started such that sub amounts paid can be assessed more accurately.*
 - (c) *Change of address, guardian, or tax status is automatically captured.*
3. *Following completion of the form (i.e. member is new to a Scouting unit †), further Gift Aid forms are not required annually until the member moves between units. However, the onus remains with the parent/guardian to inform the group at any time if there is a change of address, guardian, or where they are no longer able to Gift Aid.*