

Gift Aid Changes in 2024

A step-by-step guide to transferring claims from local to area meetings



July 2024

Background

These steps are issued as guidance to local and area Quaker meetings so they can be prepared for HMRC enforcing its rules on which organisations can register to claim Gift Aid.

Until now local Quaker meetings have been able to register to claim Gift Aid separately from the area meeting that they are constituent within. As of now HMRC is no longer allowing bodies that are not charities to register. The one exception is for charities that are Excepted from registration and there is a process for these to register to claim Gift Aid.

An additional part of this change is that after **5 April 2025** HMRC is going to start de-registering bodies that have been claiming Gift Aid that are not charities. This will include any local meetings (LM) that claim Gift Aid independently to their area meeting (AM).

It is not possible to say how long it will take HMRC to work through all the local meetings that are registered independently. After **3 September 2024** HMRC is going to start contacting local meetings that they have identified that are registered to claim Gift Aid and are not registered charities.

These steps have been put together to help local and area Quaker meetings prepare for this change.

Area meetings

Step 1 – register your AM

If your area meeting is not currently registered with HMRC to claim Gift Aid this is the first thing you will need to do. You can register your AM using the online form linked below.

- <https://www.gov.uk/charity-recognition-hmrc>

Be mindful that it may be possible for a LM to have registered to claim Gift Aid and used the AM charity registration number. This will essentially have registered the AM. If this is the case, you will need to find out which LM has registered the AM and

carefully agree a process for the account to be transferred to the AM. This will then become the single point of claim for the AM.

Excepted / Exempt Charities

If your AM is an Excepted Charity you can still register it to claim Gift Aid. Please follow the link below for information on Excepted charities.

- <https://www.gov.uk/government/publications/exempt-charities-cc23>

Step 2 – work with Local meetings

You will need to work with the local meetings in your AM and make some decisions on the transfer between AM and LM Gift Aid. You will need identify which LMs this is going to affect and arrange to meet with each or all LM treasurers to discuss how you will manage the transfer from LM to AM claiming Gift Aid. You should decide on a final date for each LM to make their final claim.

Step 3 – request new Gift Aid declarations

Any Gift Aid declarations from individuals that were in place for local meetings will become invalid. You will need to request new Gift Aid declarations from all donors who have previously wished Gift Aid to be claimed on their donation to local meetings. Use the editable form below to gather new declarations.

- <https://www.quaker.org.uk/documents/editable-meeting-contribution-2021-form>

Step 4 – making claims and distributing funds to LMs

Set up and agree the claim process and frequency. This will all need to be done at AM level now. HMRC provides a template spreadsheet to claim donations. This can be completed by each LM and sent to AM and can be used to identify the amount to be sent to each LM once the claim has been received.

- <https://www.gov.uk/government/publications/gift-aid-schedule-spreadsheets-to-claim-back-tax-on-donations>

Claims can be made up to 4 years after financial year that a donation was given in, but it is best to make the claims on a regular basis, at least once annually.

Local meetings

Step 1 – contact your AM treasurer

Get in touch with your AM treasurer to check that they are aware that there is going to be a change for local meetings claiming Gift Aid.

Share this document with them and ensure that they read through and understand the steps that AMs will need to take to be prepared for claiming Gift Aid at AM level instead of LM level.

It is possible that your LM has set up a HMRC claim account using the AM charity number. If this is the case, you will need to work carefully with the AM treasurer to hand-over that account so that it can be used for all of the AMs Gift Aid claims.

Step 2 – agree a handover

Work with your AM Treasurer to agree a handover timescale and process. This may include some or all the following:

- Agree a transfer date when the final claim will be made by the LM and claims start to be made by AM.
- Asking all LM donors to give new Gift Aid declarations (using the template form linked previously in this document).
- Agree who will do the tasks involved in making Gift Aid claims after the transfer date.
- Agree how claims will be identified, and funds will be transferred to LMs after the claim has been made.
- Agree a frequency for making claims.

Step 3 – communicating the change

Once the process has been agreed, arrange a time to talk with local Friends let them know what is happening and why. This will help Friends feel confident that nothing is going to change and their donations and Gift Aid will still go where they want it to.

If they have any questions answer them as best as you can. But if you get stuck you can use the contact details below to ask for the answers.

If we build up a set of questions that are frequently asked we will add a FAQs section to this document in future.

Contact details:

Quaker Life

- Oliver Waterhouse
- supportmeetings@quaker.org.uk
- 020 7663 1007

HMRC Gift Aid

- www.gov.uk/government/publications/charities-detailed-guidance-notes/chapter-3-gift-aid
- HM Revenue & Customs Charities Helpline: 0300 123 1073 Opening hours 8.30am to 5.00pm, Monday to Friday.
- Closed weekends and bank holidays.