

Gift Aid Treasurer

1. To promote and support the DBKA and its members in achieving its aims and objectives.
2. You shall be a DBKA Officer and a member of the DBKA Executive Council (EC).
3. You shall collate the records of all income, on a spreadsheet, from the individual branches to present to HMRC for repayment of tax; see Note 1.
 - 3.1. Individual Branch Treasurers are responsible for holding the Gift Aid (GA) Declaration. Each receipt whether for Membership or Donation must have an accompanying GA Declaration, if applicable, to be eligible for GA Claim; see Note 4. Individual Treasurers must make clear any Membership fees or Donations that are not eligible for GA Claim to the GA Treasurer.
 - 3.2. The GA Claim has to be divided into 2 calendar periods: 6th April to 31st December & 1st January to 5th April; see Note 2.
 - 3.3. Gift Aid can be claimed on all Membership & Donations received by each Branch.
 - 3.4. Gift Aid cannot be claimed on fees for tuition as the member is receiving a benefit. Also, Gift Aid cannot be claimed on BDI as a benefit may result via a claim.
 - 3.5. Notification of repayment of GA will be sent to the GA Treasurer by HMRC.
4. You shall copy all the accumulated information to the DBKA Treasurer; electronic & hard copies are to be saved.
5. You shall notify HMRC of a change of GA Treasurer using their Form ChV1 (HMRC Charities Variation Form).
6. You shall keep secure the log-in details for Government Gateway, to claim GA.

Notes:

1. As of 2014 HMRC require a particular format of presentation via the on-line portal by which the Gift Aid is claimed. This form has been distributed to all Branch Treasurers to gain the accurate information required.
2. Collating as one period has been tried, but unsuccessfully. There is some historic reason for this in that HMRC has the Year End for DBKA as 31st December, not 30th September as the DBKA FY. The advantage is that there is a small amount of interest paid by HMRC for the first period.
3. Covenants do not exist any more; Gift Aid has replaced them.
4. The DBKA Charity number for HMRC is XN52412. The Charity Commission number is 270675.