

An introduction to Gift Aid



Gift Aid lets charities reclaim the basic tax rate for a total of 25% on every donation.



When a supporter chooses a charity to support through Localgiving, the donation is made to the supporting Foundation which is registered with HMRC to claim Gift Aid. This means that even a group that's too small to register as a charity can benefit from the added value of Gift Aid.

Click here to find out more



Localgiving acts responsibly with respect to HMRC's rules about Gift Aid, so it's important to understand the rules and how they relate to fundraising on Localgiving.



IMPORTANT: Gift Aid is available for voluntary donations of money made by UK taxpayers, and not for payments for goods and services.



Are membership fees eligible for Gift Aid?

No. In general, membership/subscription fees are not eligible for Gift Aid because a benefit is received in exchange for the payment. Gift Aid cannot be claimed on payments made for the personal use of sports facilities.

In relation to CASCs, there are no circumstances in which membership subscriptions can qualify for Gift Aid. Only voluntary donations from members can count.

Are cash collections eligible for Gift Aid?

No. A Gift Aid claim can only be made by the supporter themselves at the time of making a donation, so a Gift Aid claim can not be made using Localgiving in relation to funds raised by a cash collection.

Cash collections cannot be processed by Localgiving. This is recycling of funds and is not permitted by Localgiving.

Are tickets or payments eligible for Gift Aid?

No. Tickets to events or raffle tickets are not eligible for Gift Aid because a benefit is received in exchange for the payment.

A 'minimum donation' is not eligible for Gift Aid. Where there is no choice regarding payment, this is a fee for goods or services, not a gift.