Appleshaw Primary School PTA Gift Aid Policy

Policy owner: Appleshaw Primary School PTA Committee
Charity Name and Number: Appleshaw PTA 1154338
Approved by: PTA Committee
Date adopted: 14 Oct 2026
Review date: 14 Oct 2027

1. Purpose. Appleshaw Primary School PTA is a registered charity that raises funds to support the education, wellbeing and experiences of pupils at Appleshaw Primary School. Gift Aid enables the PTA to increase the value of eligible donations made by UK taxpayers, at no additional cost to the charity and donors. Under the scheme, the PTA can generally claim an additional 25p for every £1 of eligible donation. This policy sets out how the PTA will administer Gift Aid, collect donor declarations, maintain accurate records and ensure that claims comply with HM Revenue & Customs (HMRC) requirements.

2. Scope. This policy applies to all PTA committee members, volunteers and anyone involved in collecting donations, administering fundraising activities or submitting Gift Aid claims on behalf of the charity.

3. Eligibility for Gift Aid. Gift Aid will only be claimed on donations that meet HMRC requirements. To qualify:

a. The payment must be a genuine, voluntary donation of money to the charity.
b. The donor must have paid sufficient UK Income Tax and/or Capital Gains Tax to cover the tax reclaimed on their donations.
c. The donor must have provided a valid Gift Aid declaration covering the donation.
d. The donation must not be a payment for goods, services, admission or another benefit that makes it ineligible.

The PTA will not assume that a payment qualifies simply because it has been described as a donation.

4. Payments that may qualify. Subject to the eligibility requirements above, Gift Aid may be claimed on:

a. Unrestricted voluntary donations to the PTA.
b. Voluntary donations made to fundraising appeals.
c. Additional donations made alongside fundraising activities, where the donation is genuinely optional and does not purchase a benefit.
d. Other eligible gifts of money made directly to the charity.

5. Payments that do not qualify The PTA will not claim Gift Aid on:

a. Compulsory payments or fees for PTA events.
b. Payments for food, refreshments, merchandise or other goods.
c. Raffle tickets, lottery entries or similar purchases.
d. Payments for trips, lessons, activities or other services.
e. Donations made by companies, rather than individuals, under the individual Gift Aid scheme.
f. Any payment where the relevant HMRC eligibility requirements have not been met.

Example: A £5 school event ticket is an admission payment and is not eligible for Gift Aid. A parent may separately make an additional voluntary donation to the PTA, which may qualify if all relevant conditions are met. Attendance at the event must not depend on making that additional donation.

6. Gift Aid declarations. Before claiming Gift Aid, the PTA will obtain a valid declaration from the donor. Declarations may be collected through an approved online form, a paper form or another HMRC-compliant method. The declaration must contain the required donor details and wording, including the donor's full name, home address, confirmation that they wish Gift Aid to apply, and the relevant tax declaration. The declaration must identify Appleshaw Primary School PTA as the charity receiving the donation and make clear which donations it covers. Where a declaration covers multiple donations, the PTA will retain it and ensure that it applies to the donations included in each claim. Donors are responsible for ensuring that they have paid sufficient UK tax to cover the Gift Aid claimed on their donations to all charities. They should notify the PTA if their circumstances change and they need to cancel their declaration.

7. Donations from parents and families The PTA welcomes donations from parents, carers, relatives and other supporters. Where donations are collected through event booking systems, online payment platforms or bank transfers, the PTA will clearly distinguish between:

a. Payments for tickets, goods or services.
b. Voluntary donations that may qualify for Gift Aid.

A Gift Aid declaration will not automatically make an otherwise ineligible payment eligible.
The PTA will ensure that making a Gift Aid declaration is voluntary and that parents are not misled into believing it is a compulsory condition of paying for or attending a PTA event.

8. Record keeping. The PTA Treasurer, or another committee member authorised by the PTA, will maintain accurate records of:

a. Donations received and the dates and amounts of those donations.
b. Gift Aid declarations and the donations they cover.
c. Gift Aid claims submitted to HMRC and amounts received.

d. Any cancelled declarations and relevant correspondence.
e. Supporting records needed to demonstrate that claims are accurate and compliant.

Gift Aid declarations will be retained for the period required by HMRC. The PTA will retain declarations for at least six years after the most recent donation covered by the declaration, subject to any applicable legal requirements. Records containing personal information will be stored securely, with access restricted to authorised individuals. The PTA will handle donor information in accordance with applicable data protection requirements.

9. Responsibilities. The PTA Committee is responsible for approving this policy and ensuring that suitable arrangements are in place for Gift Aid administration. The PTA Treasurer is responsible for:

a. Maintaining the Gift Aid records.
b. Checking that donations and declarations meet the relevant requirements.
c. Submitting accurate claims to HMRC or overseeing their submission.
d. Recording Gift Aid income in the PTA accounts.
e. Raising any uncertainties with the PTA Committee before a claim is made.

All PTA volunteers involved in fundraising must follow this policy and refer uncertain cases to the Treasurer.

10. Use of Gift Aid income. All Gift Aid reclaimed by the PTA will be treated as charitable income and used in furtherance of the charity's purposes and in accordance with its governing document. Gift Aid income will be recorded transparently within the PTA's financial records.

11. Compliance and review. The PTA will follow current HMRC guidance on Gift Aid and will not submit a claim where eligibility is uncertain until the matter has been checked. If an error is identified, the Treasurer will take appropriate steps to correct it and, where necessary, liaise with HMRC. This policy will be reviewed annually by the PTA Committee and updated when required to reflect changes in HMRC guidance, legislation or the PTA's fundraising arrangements.

12. Further information. For further information about Gift Aid, donors and PTA volunteers can refer to the official HMRC guidance:

Claiming Gift Aid as a charity
Gift Aid declarations
What charities can claim Gift Aid on