

giftaid it

Gift Aid toolkit

contents

what is Gift Aid?	3
why a new brand?	4
how do I use this toolkit?	5
the logo	6
- colour versions	7
- minimum size and clear area	8
the description	9
the declaration	10
a model Gift Aid form	11
oral declaration	12
master artworks	13
what to do	
- space	14
- position	15
- description	16
- media	17
- sponsorship	18
- tone of voice	19
things to avoid	21
questions and answers	22
what next?	23

what is Gift Aid?

Gift Aid provides a great opportunity for your donors to increase the value of their donations to your charity. Provided they are taxpayers, you can reclaim from the Inland Revenue the basic rate tax paid on their gifts, boosting the donation by 28%. So a gift of £10 from a donor is worth £12.80 to you.

Subject to a few simple rules, your donors can give any amount of money, large or small, regular or one-off, and you can reclaim the tax.

All you need from your donor is a simple declaration saying that they want to use Gift Aid. A declaration can cover one or more donations, and it can be made in writing, by e-mail or orally. It can also be backdated to cover all donations since 6 April 2000.

why a new brand?

The Gift Aid brand has been funded by The Giving Campaign, which was set up to increase charitable giving in the UK.

The brand has been created to raise awareness and take up of Gift Aid among both charities and the giving public. Any charity can use the brand as a part of its fundraising.

By creating a recognisable logo and a consistent form of words we hope that fundraisers can establish Gift Aid as the obvious way to raise money.

The more the brand is used, the more the public will see a clear and consistent image of Gift Aid – an image that is positive, friendly and simple.

how do I use this toolkit?

This toolkit gives you everything you need to start using the Gift Aid brand in a strong and consistent way within your own fundraising material.

It includes the master artworks of the Gift Aid logo, a description which explains to donors what Gift Aid is about and a model declaration that includes all the elements required by the Inland Revenue. It also includes guidelines that will help you to apply these elements effectively.

You can view this toolkit on screen or print it out (in A4 format).

the logo

The Gift Aid logo is made up of the words '**giftaid it**' written in a unique script. It is designed to be eye-catching, while also sitting comfortably within any charity's communications style.

We want people to think of Gift Aid as an action rather than a thing, something dynamic rather than static. To emphasise this, we have made the logo into a verb – a call to action.

You should refer to 'Gift Aid' when talking about it in text. But the logo always says '**giftaid it**' (never 'giftaid' or 'Gift Aid it'). And it is always written in this script.

We have created master artworks of the logo. See page 13 for more information.

For examples of how the Gift Aid logo can be used, see pages 14-20.

giftaid it

the logo

colour versions

You may use the Gift Aid logo in any colour, provided it stands out from the background it appears on.

We have created master artworks of a black version for use on light backgrounds, and a white version for use on dark backgrounds. (See page 13 for the names of master artworks).

If you need to use the logo in another colour, you may edit the colour of the master artwork as necessary.

This page shows some examples of colour versions which work well.



the logo

minimum size and clear area

Minimum size

We measure the Gift Aid logo across its width. Please do not use the logo smaller than 18mm wide (as shown).

minimum size



Clear area

To make sure the logo always appears clear and prominent, please allow a clear area around it whenever you use it. No text or graphics should encroach into this area.

The clear area should be equal to one fifth of the width of the logo (as shown). So if you are using the logo at 40mm wide, please allow a clear area of 8mm around it.

clear area



To make sure we build a consistent way of talking about Gift Aid, we have created a standard description which explains clearly what Gift Aid does and what the benefits are of using it. Please try to use the description where possible.

Opposite are two versions, one giving a simple description, the other giving a description with an example of how Gift Aid can boost a donation. The figures given in the second description can be scaled down or up, depending on the type of donor you are targeting.

Simple description

Use Gift Aid and you can make your donation worth more. For every pound you give to us, we get an extra 28 pence from the Inland Revenue. So just tick here. It's that simple.

Description with example

Using Gift Aid means that for every pound you give, we get an extra 28 pence from the Inland Revenue, helping your donation go further.

This means that £100 can be turned into £128, just so long as donations are made through Gift Aid. Imagine what a difference that could make, and it doesn't cost you a thing.

So if you want your donation to go further, Gift Aid it. Just tick here. It's that simple.

The declaration is the most important part of Gift Aid, as it records the information required by the Inland Revenue to allow you to reclaim the tax paid on the donation.

Opposite are the six essential elements that provide the minimum information required:

1 The name of your charity

This may be printed in your usual style.

2 The full name of donor

This could be:

- title, initials and surname
- first name and surname, or
- initials and surname.

3 Address

4 Postcode

5 The donation(s) to be covered by the declaration

This can cover a specific gift or can be open ended. For example, you can ask for one or more of the following:

- all donations I make from the date of this declaration until I notify you otherwise
- all donations I've made to [name of charity] since 6 April 2000 and all donations I make in the future until I notify you otherwise
- the enclosed donation of £.....
- the donation(s) of £..... which I made on.....

6 The tax condition

This should explain clearly to donors that they must be UK taxpayers and pay sufficient tax to use Gift Aid. For example, if you want to reclaim £10 on a donation, the donor must pay at least £10 income or capital gains tax during that tax year. Our recommended wording is:

- To qualify for Gift Aid, what you pay in income tax or capital gains tax must at least equal the amount we will claim in the tax year.

You do not need to get a signature from the donor and you are not required to have the declaration dated unless it is necessary to identify the donation, for example, "all donations I make from the date of this declaration until I notify you otherwise".

In addition to the Inland Revenue requirements, you should ensure that it satisfies any other legal requirements. If you are a registered charity, the Charities Act 1993, requires you to state this. If you plan to use the information for any reason other than to reclaim tax, the Data Protection Act 1998 requires you to explain this.

a model Gift Aid form

Here we have put together the logo, description and declaration in a model Gift Aid form.

The model Gift Aid form shown opposite explains Gift Aid to the donor and asks for all the information required for you to reclaim from the Inland Revenue the tax paid on the donation.

This model is really only an example of what your Gift Aid form might look like. You are free to create your own form using your own words, as long as it includes all the six required elements that we've outlined previously.

If you are running a sponsored event, you can adapt your sponsorship forms to ask for Gift Aid donations – see the example on page 18.



Using Gift Aid means that for every pound you give, we get an extra 28 pence from the Inland Revenue, helping your donation go further.

This means that £10 can be turned into £12.80 just so long as donations are made through Gift Aid. Imagine what a difference that could make, and it doesn't cost you a thing.

So if you want your donation to go further, Gift Aid it. Just complete this form and send it back to us.

First name _____ *Surname* _____

Address _____

_____ *Postcode* _____

I want all donations I've made since 6 April 2000 and all donations in the future to be Gift Aid until I notify you otherwise.

To qualify for Gift Aid, what you pay in income tax or capital gains tax must at least equal the amount we will claim in the tax year.

It is also possible to get an oral declaration – by telephone or face to face – authorising Gift Aid donations.

In this case you simply need to ask for the same information as in the written declaration.

When you take an oral declaration you must send the donor a written record showing:

- all of the details they have provided
- a note explaining that, to qualify for Gift Aid, what they pay in income tax or capital gains tax must at least equal the amount you will claim in the tax year
- a note explaining that the donor can cancel the declaration retrospectively within 30 days
- the date the declaration was taken
- the date the written confirmation is sent to the donor.

One copy of the declaration should be sent to the donor and one copy kept by the charity for its records.

So long as the donor does not cancel the declaration within 30 days, it is effective.

“hello”

We have created master artworks of the Gift Aid logo and description which are available on the CD 'Gift Aid toolkit'.

Logo

Master artworks of the logo exist in the following formats:

- EPS (Mac),
- Windows Metafile (PC),
- JPEG (Mac or PC).

The EPS and Windows Metafile artworks have been created at 100mm across their width. They can be scaled up or down as necessary.

The JPEG artworks are not scaleable and have been created in a range of sizes. Please choose the size which fits your document best.

Description

Master artworks containing the two versions of the description have been created in Microsoft Word. These can be copied and pasted into most programs. (When doing this, please take care not to alter the text in any way).

This page shows the names of all master artworks in pink.

Logo master artworks

EPS format

Gift Aid 100mm black.eps
Gift Aid 100mm white.eps

Mac compatible
scaleable
for use in desktop publishing and drawing programs

Windows Metafile format

Gift Aid 100mm black.wmf
Gift Aid 100mm white.wmf

PC compatible
scaleable
for use in desktop publishing and word-processing programs

JPEG format

Gift Aid 100mm black.jpg
Gift Aid 50mm black.jpg
Gift Aid 40mm black.jpg
Gift Aid 30mm black.jpg

Gift Aid 100mm white.jpg
Gift Aid 50mm white.jpg
Gift Aid 40mm white.jpg
Gift Aid 30mm white.jpg

Mac or PC compatible
non-scaleable
for use in word-processing and presentation programs

Description master artworks

Microsoft Word format

Gift Aid description simple.doc
Gift Aid description plus.doc

Mac or PC compatible
for copying and pasting into most programs

what to do space

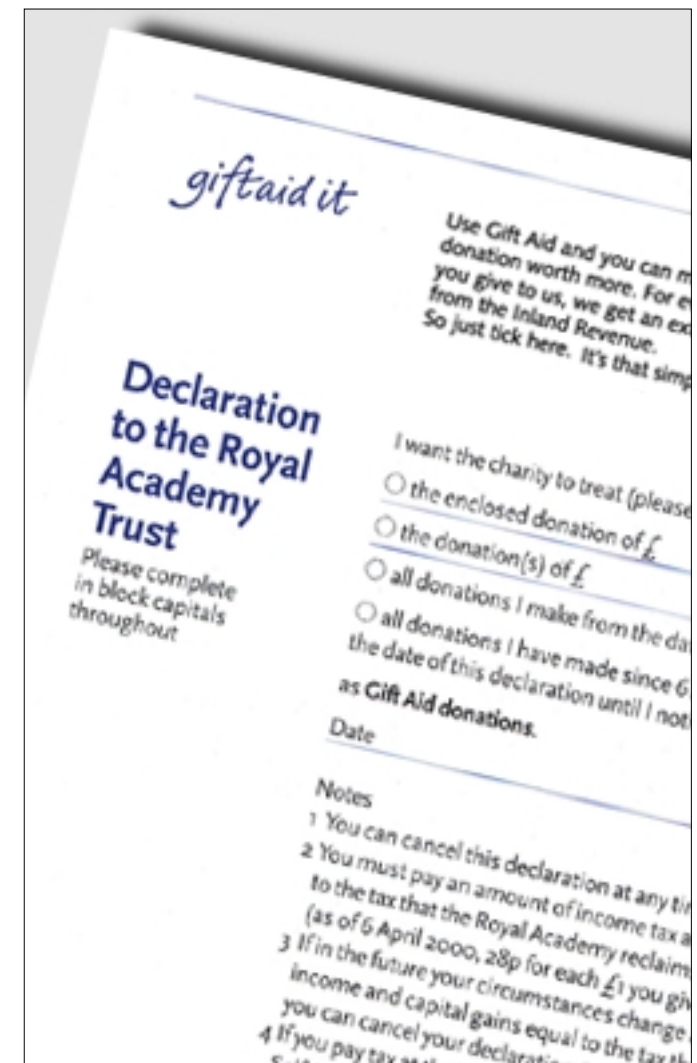
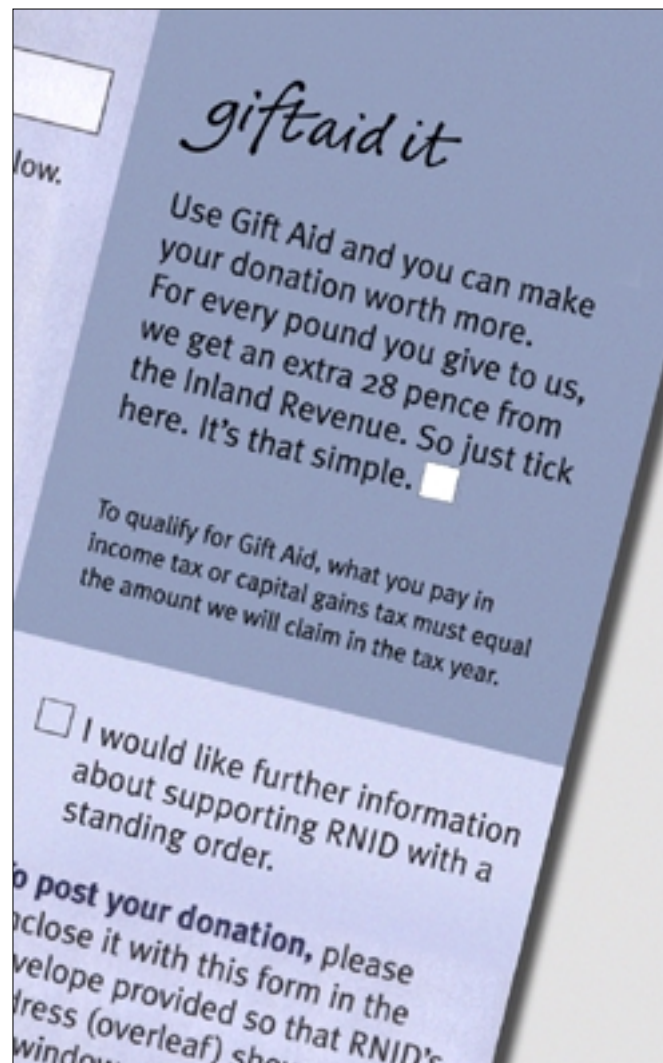
The following pages show some examples of ways in which you can use the Gift Aid logo and description. It is not an exhaustive list, but gives a flavour of how the brand can be applied successfully.

As this image shows, the Gift Aid logo stands out best when you allow some clear space around it. Please observe the clear area described on page 8.



what to do position

The Gift Aid logo needs to attract people's attention, and lead them into the description. This works best when the logo is positioned above or to the left of the description, as shown here.



what to do description

This page shows how you can set and position the Gift Aid description. (In this example we are using the simple version.)

You may wish to ask the donor to sign rather than tick a box, as this example shows. In this case you will need to amend the text so it reads “sign here” rather than “tick here”.



what to do different media

The Gift Aid brand should not be limited to leaflet applications. You can use the logo and description wherever you are asking people for support, for example on your web site.

If you are using the description on your web site, you will need to amend the text so it reads “click here” rather than “tick here”.

WWF-UK: Join WWF-UK - enter personal details

Address: <https://secure.wwf.org.uk/pdd/member.asp>

Live Home Page | Apple Computer | Apple Support | Apple Store | Microsoft MacTopic | Office for Macintosh | Internet Explorer | Microsoft Web Sites

Forward Bar | History | Search | Scrapbook | Page Holder

As a **Companion** with a donation of £5 a month

As a **Benefactor** with a donation of £10 a month

membership gifts, a distinguished certificate, the panda label pin and a free subscription to *Living Planet* magazine. You may also be invited to special WWF events.

Title: Miss

First name: []

Surname: []

Address: []

Town: []

County: []

Postcode: []

Phone: []

E-mail: []

Date of birth (if under 18): dd mm yy

giftaid it

Use Gift Aid and you can make your donation worth more. For every pound you give to us, we get an extra 28 pence from the Inland Revenue. So just click here. It's that simple.

To qualify for Gift Aid, what you pay in income tax or capital gains tax must equal the amount we will claim in the tax year.

Yes, please treat all my donations from 6 April 2000 and until further notice as Gift Aid. I confirm I pay an amount of income tax and/or capital gains tax at least equal to the tax that WWF will reclaim on my donations in the tax year.

No, I do not pay income tax or capital gains tax in the UK.

I am unsure of my tax status.

I would prefer not to make a Gift Aid declaration.

reset next stage >>

Top of page | Data Protection | Copyright | Photograph credits

Connection to secure.wwf.org.uk is secure (RC4-128)

what to do sponsorship

This page shows an example of how you can use the Gift Aid logo and description on a sponsorship form. It follows the same basic principles as for other applications.

SPONSORSHIP FORM

FULL NAME: ANDREW OTHER
ADDRESS: 123 STREET NAME, TOWN, POST CODE
EVENT: LONDON MARATHON
DATE: 14TH APRIL, 2002

Thrive
GARDENING AND HORTICULTURE FOR
TRAINING & EMPLOYMENT, THERAPY & HEALTH

Thrive is the national charity using gardening to enable disadvantaged, disabled, young and older people to participate fully in the social and economic life of the community. Andrew's run will benefit Thrive's Battersea Garden Project.

To help collect sponsorship, would you please post-date your cheque/s to 15th April, 2002? If, for any reason, Andrew does not complete the course, Thrive will destroy your cheque/s.

giftaid it

Use Gift Aid and you can make your donation worth more. For every pound you give to us, we get an extra 28 pence from the Inland Revenue. So just tick below. It's that simple.

To qualify for Gift Aid, what you pay in income tax or capital gains tax must at least equal the amount we will claim to the tax year.

FULL NAME	FULL POSTAL ADDRESS (including postcode)	MY PLEDGE FOR THRIVE (per mile, or TOTAL £)	DATE	GIFT AID IT	Would you like details of Thrive's work? []

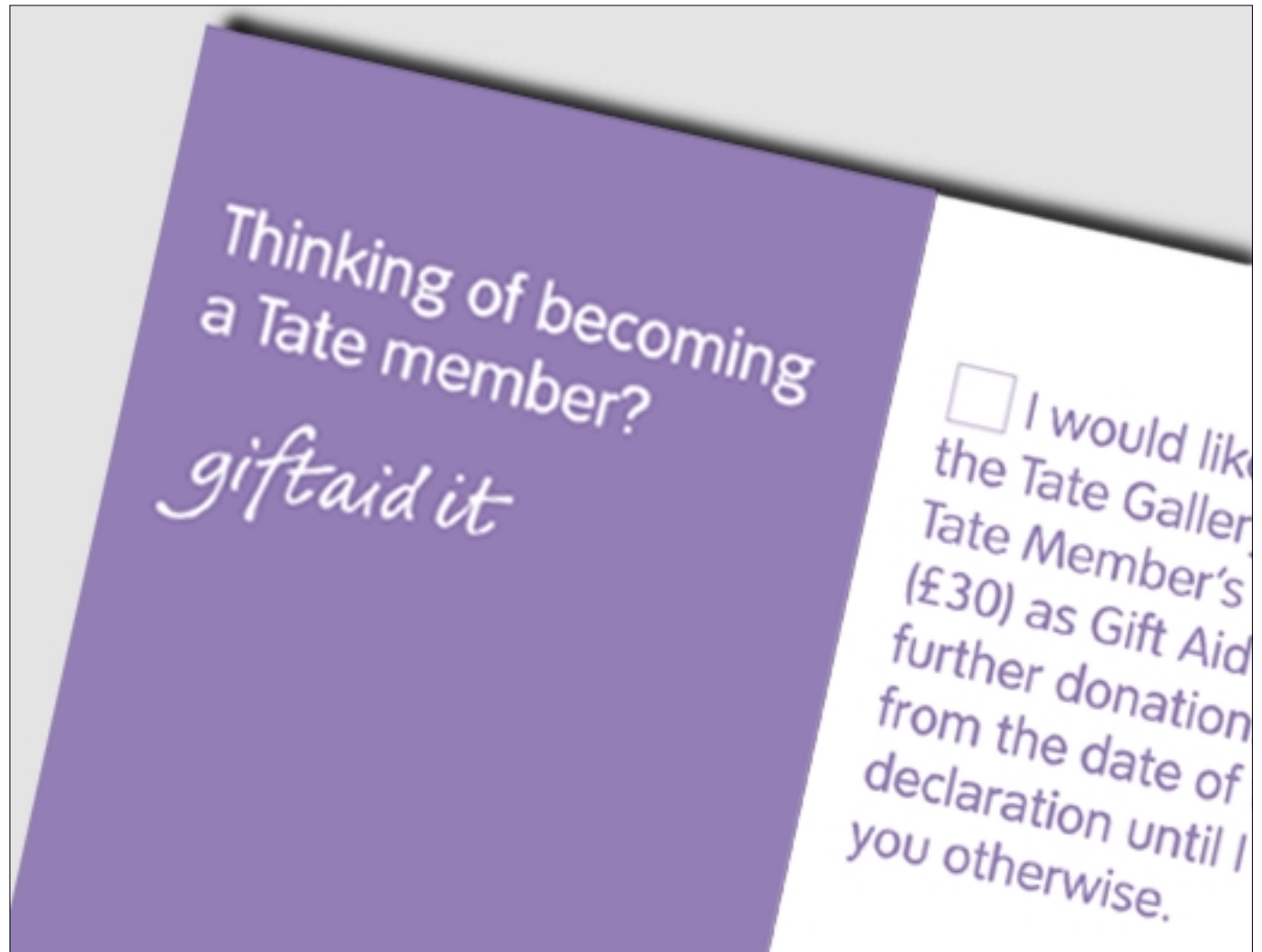
what to do

tone of voice

The image on this page shows how the Gift Aid logo can be incorporated into the text of your communication where appropriate.

Because of the way it is written, the Gift Aid logo can be used very effectively as an answer to a question, as shown.

The following page shows some more examples of how you could do this.



what to do

tone of voice

This page shows how you can reinforce the Gift Aid message by incorporating the logo into your communication. The examples shown are notional – please feel free to create your own.

**thinking of
supporting
our work?**

giftaid it

**interested in
sponsorship?**

giftaid it

**time to renew
your subscription?**

giftaid it

**would you
like to make
a donation?**

giftaid it

things to avoid

To ensure the Gift Aid brand always has maximum impact and consistency, please avoid the following:

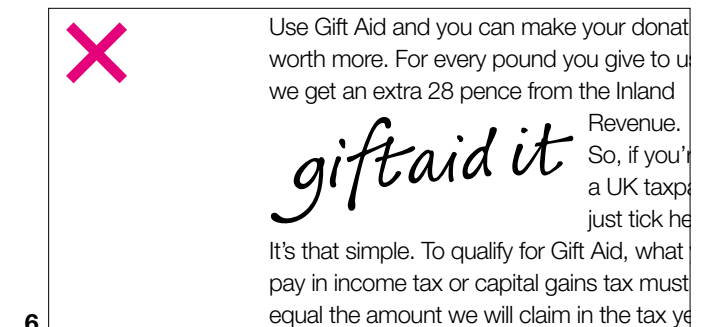
1
Never remove the 'it' from the logo.

2
The logo is deliberately positioned at an angle. Please do not rotate it in order to make it appear horizontal.

3 & 4
Do not re-write the logo (either in a script or non-script typeface).

5
Do not place the logo in a shape.

6
Do not crowd the logo with text or other graphics – this will reduce its impact. Please observe the clear area described on page 8.



Can Gift Aid apply to amounts raised from sponsored events such as sponsored walks or marathon running?

Yes – the amount raised from each sponsor can count as a Gift Aid donation as long as the sponsor has been asked to make a declaration. You can modify the sponsorship form to include the information necessary for a declaration – see the example on page 18.

Can we thank donors by giving them some sort of gift or benefit and still have the donation fall within Gift Aid?

Yes – within reason. There are limits to the level of benefit or value of gift to the donor.

Can Gift Aid apply to membership fees?

Yes – provided again that the value of the benefit to the donor is within the limits allowed.

Can Gift Aid apply to the amount paid for an item in a charity auction?

In many cases it can, depending on the nature of the item sold and whether a market value can be established.

What if a husband and wife make a joint declaration?

If you have a declaration from each person and the donors tell you how the donation is to be split, you can treat the donation as two separate Gift Aid donations in the normal way. Otherwise, if you receive a donation drawn on a joint bank account, you can assume the donation is from the account holder who signed the cheque or mandate and you need to have a Gift Aid declaration from that person.

How can the charity reclaim 28% when the basic rate of tax is currently 22%?

This is because the basic rate of tax is calculated on the gross amount of the donation. A net donation of £100 when grossed at 22% gives the sum of £128.21. The tax repayment is therefore £128.21 less £100, which is £28.21. To work out the exact tax, multiply the amount of the donation by $\frac{22}{78}$.

What about higher rate taxpayers?

As they pay tax at 40%, they can claim tax relief for themselves at 18% (40% less 22%) of the gross donation by including the donation in their annual tax return.

What records will I need to keep?

You must be able to show an audit trail linking each donation to a donor who has given you a Gift Aid declaration. Your records can be held in paper form or on computer.

There is more information on all these matters in the Inland Revenue guidance to charities – see page 23.

Claiming tax from the Inland Revenue

If you are going to use Gift Aid for the first time, you need to contact the Inland Revenue so that they can recognise you for tax purposes and give you a reference number.

Charities in England, Wales or Northern Ireland should call 0151 472 6053/6371, and charities in Scotland should call 0131 777 4040.

Everything you need to know about using Gift Aid, for example the benefits you can give in return for a donation and the records you need to keep, is explained on:
www.inlandrevenue.gov.uk/charities

Contact us

Would you like further information about the new Gift Aid brand and how to use it? Do you need more copies of the CD 'Gift Aid toolkit' or the master artworks?

If so please email:
admin@givingcampaign.org.uk
or call 020 7930 3154.

This toolkit and the full range of publications on tax-effective giving can be seen on:
www.givingcampaign.org.uk