

## **HMRC Checklist** as of 29/05/25

### **What declarations must include**

There is no set design for a declaration form or a verbal declaration, but it must include:

- the name of your charity or CASC
- the donor's name
- the donor's home address
- whether the declaration covers past, present or future donations or just a single donation
- a statement that the donor wants Gift Aid to apply (this could be a tick box on a written or online declaration)
- the date that the donor made the declaration
- a statement that the donor needs to pay the same amount or more of UK Income Tax and/or Capital Gains Tax as all charities and CASCs will claim on the donor's gifts in the current tax year and that the donor is responsible for any tax shortfall

If you're organising a sponsored event, like a marathon, your sponsorship forms can include a Gift Aid declaration. The forms must also include the:

- amount of donations collected
- date that pledged donations were collected
- date when the sums collected were handed over to you
- a statement that the donor needs to pay the same amount or more of UK Income Tax and/or Capital Gains Tax as all charities and CASCs will claim on the donor's gifts in the current tax year and that the donor is responsible for any tax shortfall

This is copied from the HMRC website. For further clarification then please use the following link.

<https://www.gov.uk/guidance/gift-aid-declarations-claiming-tax-back-on-donations>