

## Procedures for county federations and the NFWI to claim gift aid on member subscriptions.

Federations should ask WIs to obtain new gift aid declarations from each member listing the WI, the federation and the NFWI and an explanation of how the donation is to be split between the charities listed on the declaration. The WI, Federation and NFWI, must keep records (including banking records) of how the donations have been divided between them and each charity will also need to be able to produce a copy of the declaration.

- . A draft declaration is attached.

Federations would put in place agreements with individual WIs to

- Send copies of all gift aid declarations
- Notify the federation of any changes
- Maintain a full **audit trail** showing the date and amount of the member's payment to the WI; and make this available to the federation and / or the NFWI if requested. (WIs are required to keep these records to support their own gift aid claim.
- Send the federation a copy of their gift aid claims spreadsheets.
- For Enduring declarations the charity must be able to demonstrate in subsequent years how they have informed the member of any increases in the yearly membership subscriptions for the WI, Federation and NFWI. For this reason federations must ensure the annual subscription letter from National is sent to all members.

Federations should:

- Take appropriate measures to ensure the WI's financial records and audit trail is adequate.
- Maintain an **audit trail** within their finance records showing the date subscriptions were received from the WI.
- Send copies of all gift aid declarations and notification of changes to the NFWI.
- Assess any benefits received by members from the federation in order to confirm eligibility for gift aid. (See below).
- Prepare their own gift aid claims from the WI claims by adjusting the amounts to the federation share of the subscription and checking the federation holds a current gift aid declaration for every member included.
- Send the NFWI a copy or copies of the federation's gift aid claims spreadsheets.

The NFWI should:

- Maintain an **audit trail** within its finance records the date subscriptions were received from the federation.
- Assess any benefits received by members from the NFWI in order to confirm eligibility for gift aid. (See below).
- Prepare its own gift aid claims from the federation claims by adjusting the amounts to the NFWI share of the subscription and checking the NFWI holds a current gift aid declaration for every member included.

### **Assessment of benefits**

The WI gift aid guidance sets out the position for WIs. The main benefit would arise if WIs made a charge to visitor for meetings and / or charged non-members a higher price for any other events.

The federation should calculate the total discount received by members for events run by the federation, i.e. the difference between the member and non-member price. The total should be divided by the total number of members in the federation to calculate the average benefit per member. If this average is below 25% of the federation share of the subscription then the federation can claim gift aid on their total share of the subscription.

The NFWI should undertake a similar calculation. The main benefit provided by the NFWI is the discounted price to members attending Denman College compared with the non-member price. The total of this discount together with that for any other events run by the NFWI (if any) should be divided by the total number of NFWI members to calculate the average benefit per member. If this average is below 25% of the federation share of the subscription then the federation can claim gift aid on their total share of the subscription.

## Gift Aid Declaration

### Boost your subscription by 25p of Gift Aid for every £1 you pay

Your membership subscription is split between your WI, your local Federation and the NFWI. The NFWI writes to your WI each year stating the portion that goes to each party and you can also view this on the WI website. Each share of your subscription qualifies as a donation for Gift Aid which is reclaimed by the charity from the tax you pay for the current tax year.

Please complete this form and give it to your WI. A copy will be forwarded to your Federation and the NFWI. Your address is needed to identify you as a current UK taxpayer.

PLEASE COMPLETE IN BLOCK CAPITALS

### In order to Gift Aid your donation you must tick the box below:

I want to gift aid my donation of £41 and any donation I make in the future or have made in the past 4 years to:

**Name of WI:** \_\_\_\_\_ £20.00 and

**Federation name:** \_\_\_\_\_ £9.30 and

**The National Federation of Women's Institutes (NFWI)** £11.70

I am a UK taxpayer and understand that if I pay less Income Tax and/or Capital Gains Tax than the amount of Gift Aid claimed on all my donations in that tax year it is my responsibility to pay any difference.

### My Details

Title \_\_\_\_\_ First Name or initial(s) \_\_\_\_\_

Surname \_\_\_\_\_

Full Home Address \_\_\_\_\_

\_\_\_\_\_ Postcode \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

### Please notify the WI if you:

- want to cancel this declaration
- change your name or home address, or
- no longer pay sufficient tax on your income and/or capital gains.

*If you pay Income Tax at the higher or additional rate and want to receive the additional tax relief due to you, you must include all your Gift Aid donations on your Self-Assessment tax return or ask HM Revenue and Customs to adjust your tax code.*

**Data Protection:** Your personal information is collected to enable your WI, Federation and the NFWI to claim Gift Aid on their shares of the WI subscription. Your information will be shared with HMRC for this purpose; <https://www.gov.uk/donating-to-charity/gift-aid>. Your information will be held securely by the WI, Federation and the NFWI for six years in accordance with tax and data protection laws. If you have any queries on how your data is handled, please email the NFWI at [dataprotection@nfwi.org.uk](mailto:dataprotection@nfwi.org.uk). The full NFWI Privacy Policy can be found online - <https://www.thewi.org.uk/privacy-policy>