OLM Football Club (SCIO – SC054401)

Gift Aid Policy

Policy Title: Gift Aid Policy
Prepared by: Murdoch MacDonald
Status: For Approval

Date of Approval: 9.06.26
Next Review: 12 months from above date or following any change to HMRC regulations

1. Introduction

OLM Football Club (SC054401) is a registered Scottish charity providing inclusive opportunities for children and young people to take part in community sport, play, and development activities.

As a not-for-profit organisation, we depend on membership support, fundraising, and voluntary donations. Through the UK Government's **Gift Aid scheme**, we can increase the value of eligible donations at no extra cost to the donor.

2. What is Gift Aid?

Gift Aid is a scheme run by HM Revenue & Customs (HMRC) which allows charities to reclaim the basic rate of Income Tax on donations made by UK taxpayers.

For every £1 donated to OLM Football Club, we can claim an additional 25p from HMRC — provided the donor has paid enough tax to cover the amount reclaimed.

3. How We Apply Gift Aid

For certain activities, including voluntary contributions and fundraising campaigns, the Club may invite members or supporters to make a **suggested donation**.

Participation in our activities is **not conditional** on making that donation — it is entirely voluntary. This model ensures the Club remains accessible to all families while allowing us to claim Gift Aid where the donation qualifies.

Where any payment is made in exchange for goods, services, or facility use, that payment will **not** be treated as a Gift Aid donation.

4. Eligibility Criteria

To qualify for Gift Aid:

- The donor must be a **UK taxpayer** who has paid Income Tax and/or Capital Gains Tax equal to or greater than the amount we will reclaim.

- The payment must be a **genuine donation**, freely given and not linked to a benefit in return.
- Donations connected with raffles, ticket sales, or activities offering a significant personal benefit are **not eligible** for Gift Aid.

5. Gift Aid Declarations

We can only claim Gift Aid if the donor provides a valid **Gift Aid Declaration** confirming:

- They are a UK taxpayer,
- They wish OLM Football Club to claim Gift Aid on their donation(s),
- Their full name and home address (including postcode).

A declaration may cover:

- A **single donation**,
- **All donations** made in the past 4 years and any future donations, or
- **Regular contributions** such as standing orders.

Declarations may be made in writing, digitally, or verbally (if accurately recorded).

6. Record Keeping and Compliance

OLM Football Club will:

- Keep accurate records of Gift Aid Declarations and related donations for **at least six years** after the end of the relevant accounting period,
- Claim Gift Aid **only on eligible donations**,
- Follow **all HMRC rules** for submission, storage, and audit, and
- Protect donor information in line with data-protection legislation.

7. Donor Responsibilities

Donors must ensure they:

- Pay enough tax to cover the Gift Aid amount being reclaimed,
- Notify us of any **change to their name, address, or tax status**, and
- Inform us if they wish to **withdraw or amend** their Gift Aid Declaration.

8. Use of Gift Aid Income

All Gift Aid recovered from HMRC will be used to further the Club's charitable purposes, including:

- Supporting affordable and inclusive youth programmes,
- Purchasing and maintaining equipment,
- Developing volunteers and young leaders, volunteers and coaches
- All other activities agreed by the board that further our Charity Objectives

9. Promotion and Review

The Club will promote Gift Aid through its membership materials and fundraising communications to encourage eligible supporters to take part.

This policy will be reviewed annually or earlier if there are changes in **legislation or HMRC guidance**.

Approved by: Murdoch MacDonald on behalf of the Charity Trustees

Date: 09.06.26