



GIFT AID POLICY

Policy Status

Title	GIFT AID POLICY
Prepared by	Transition & Partnership Lead
Status	Approved
Date of Approval	25 June 2025
Next Review	June 2026 or on change to HMRC Guidance

1. Introduction

Dunfermline Reign is a registered charity (Charity Number: SC048798) dedicated to promoting community participation in sport and physical activity.

As part of our charitable fundraising, we gratefully receive voluntary donations from members, supporters, and the general public.

Where eligible, we maximise the value of donations through the UK Government's Gift Aid scheme.

2. What is Gift Aid?

Gift Aid is a UK government initiative that allows registered charities to reclaim the basic rate of Income Tax on eligible donations made by UK taxpayers. This means that for every £1 donated to Dunfermline Reign, we can claim an additional 25p from HMRC — at no cost to the donor.

3. Our Model

For core activities and membership, Dunfermline Reign operates on a suggested donation model whereby the optional amount we ask you to pay ensures we can continue to deliver and sustain the level and quality of activities.

While we rely on the generosity of members, this suggested donation is voluntary and at the discretion of the member.

This model allows us to claim Gift Aid to enhance our income and ensures that our club is open to all, regardless of financial situation.

You are not obliged to pay our suggested donation, but we would like to express that our sustainability relies on maximising these income streams and if you can afford it, your support of the club would be greatly appreciated.

4. Eligibility Criteria

In order for Dunfermline Reign to claim Gift Aid on a donation:

- The donor must be a UK taxpayer who has paid at least as much Income Tax and/or Capital Gains Tax in the current tax year as the charity will reclaim.
- The donation must be made voluntarily and not in exchange for goods, services, or the right to use club facilities.
- Donations must not be linked to the purchase of a ticket, event attendance, raffle, auction, or membership that provides significant personal benefit.

5. Gift Aid Declarations

A valid Gift Aid declaration must be made by the donor, confirming:

- Their status as a UK taxpayer,
- That they wish Dunfermline Reign to treat the donation(s) as eligible for Gift Aid,
- Their full name and home address (including postcode).

Declarations may cover:

- A single donation,
- All donations over a period (e.g. past 4 years and future donations),
- Regular donations via standing order or direct debit.

Declarations may be provided in writing (including digital forms) or verbally where accurately recorded.

6. Record Keeping and Compliance

Dunfermline Reign will:

- Maintain accurate records of all Gift Aid declarations and donations for at least six years after the end of the accounting period they relate to,
- Ensure Gift Aid is only claimed on eligible donations,
- Comply fully with HMRC guidelines and reporting requirements.

7. Donor Responsibilities

Donors are responsible for:

- Ensuring they pay sufficient Income Tax or Capital Gains Tax to cover the Gift Aid amount,
- Informing us of any changes to their tax status, name, or address,
- Notifying us if they wish to cancel their Gift Aid declaration at any time.

8. Use of Gift Aid Funds

All funds raised through Gift Aid will be used in line with Dunfermline Reign's charitable purposes, including:

- Improving access to sport for all,
- Purchasing equipment and maintaining facilities,
- Supporting inclusive programmes for young people, underrepresented groups, and the wider community.

9. Communication and Review

Dunfermline Reign will promote the Gift Aid scheme to increase awareness and encourage eligible supporters to take part. This policy will be reviewed annually or in response to changes in legislation or HMRC guidance.