

# Gift Aid 101 – Everything You Can Claim

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## Rule of Thumb

If a donation is voluntary, from a UK taxpayer and you have (or could get) a valid declaration, there's a good chance you can claim Gift Aid as long as your UK non-profit is eligible and registered with HMRC.

## Who Can Claim

- You're established for [charitable purposes](#) only, [registered with the Charity Commission or another regulator](#), run by ['fit and proper persons'](#), and recognised by HMRC.
  - You can still claim Gift Aid if your charity is **not registered with a charity regulator** as long as you have a governing document with exclusively charitable objects/purposes (what your charity does) and, generally, in England and Wales, your annual income is under £5,000 pa.
- **A Community Amateur Sports Club (CASC)** that is recognised by HMRC.
  - A CASC is not a legal structure, it is a tax status granted by HMRC.
  - Consequently, an organisation such as a CIC can claim Gift Aid if it is registered as a CASC.

Here's the detailed HMRC guidance for a [charity to be given recognition](#) for tax relief and also [for CASCs](#).

## What You Can Claim

[Standard Gift Aid \(Individual Donations\)](#) – claim on donations from UK taxpayers who have made a valid Gift Aid declaration, allowing the charity to reclaim 25p for every £1 donated.

[Retrospective Gift Aid](#) – claim on eligible donations made in previous years once a valid declaration is obtained, up to four years after the end of the relevant accounting period.

[Gift Aid Small Donations Scheme \(GASDS\)](#) – for small cash and contactless donations of up to £30 each without collecting individual declarations, subject to limits and eligibility rules.

[Contactless Card Donations \(under GASDS\)](#) – can be claimed without donor details when they qualify as small donations.

[Digital Giving and Social Giving Accounts](#) – but only for your own donations.

[Sponsored Events and Challenges](#) – claim on individual sponsorship donations where each sponsor is a UK taxpayer and has made a valid declaration.

[Charity Events with Ticket plus Donation](#) – Where a charity charges an entry fee and separately invites a voluntary donation, Gift Aid can be claimed on the donation element but not on the ticket price.

[Spilt Payments](#) - when a benefit would exceed the benefit limits, it may be possible for the donor's payment to be split into an amount to cover the benefit cost and an amount that is treated as a gift.

[Charity Excellence](#) – a completely free one-stop-shop for everything your charity needs. Charity Excellence CIO © 2026

[Charity Auctions](#) – the amount paid above the fair market value of an auction item where the excess is clearly identified as a donation.

[Donated Goods \(Retail Gift Aid\)](#) – claim on income from selling donated goods when the donor agrees the charity can sell the goods on their behalf.

[Charity Membership](#) – claim the eligible donation element of a membership fee, provided benefits are within HMRC limits and the split is clear in advance.

[Admission to Charity Property](#) – Gift Aid applies where visitors are offered free entry and choose to make a voluntary donation with a valid declaration.

[Church and Faith Collections](#) – Donations collected during religious services can be claimed either through standard Gift Aid or the GASDS.

[Educational and School-Related Donations](#) – Some donations may qualify, such as non-uniform days, sponsored events, building or equipment appeals.

[School Trips](#). Voluntary contributions to school trips.

[Volunteer Expenses Donated Back](#) – Where volunteers waive legitimate expenses they are entitled to and donate the amount, the donation may qualify for Gift Aid.

[Waived Refunds and Loan Repayments](#) – Money legally owed by a charity that is formally waived and donated back may count as a Gift Aid-eligible donation.

[Missionaries and Full-Time Workers](#) – Certain payments linked to charitable or religious work may qualify for Gift Aid under specific HMRC rules.

## What You Can't Claim

You [cannot claim Gift Aid on donations](#) from limited companies, through Payroll Giving, or where the payment is for goods or services, gives the donor more than an allowed benefit, or is made in shares, vouchers, charity cards, or CASC membership fees. You also cannot claim on donations received before you were a recognised charity or CASC.

## Charity Excellence Gift Aid Guides

Short, simple and practical - [How to register with HMRC](#), [HMRC Gift Aid Rules](#), and [How to Maximise Your Gift Aid Claims](#).

## Detailed HMRC Guidance & Help

Guidance – [Gift Aid](#), [How to register with HMRC](#), [What You Can Claim For](#) and [How to Claim](#).

[Charity Help Line](#) – telephone 0300 123 1073, Monday to Friday, 8:30am to 5:00pm.