



## B4: Managing your finances

### In this section

1. Your financial responsibilities
2. Keeping accounting records
3. Control of group funds
4. Raising funds
5. Use of funds
6. Banking and handling income
7. VAT
8. Gift Aid

If your group provides services and activities for people affected by multiple sclerosis (MS), one of our requirements is that you manage your finances.

Your **Coordinating Team** shares responsibility for the charitable funds held by your group. Here we set out how we expect those funds to be managed, kept and recorded. This section only applies to groups with access to an MS Society bank account.



See [A2: Requirements, support, tools and resources](#) for an overview of our group requirements and how we support you to meet them.

### Finance Team

We're here to support your group to raise, spend, hold and account for funds and assets under your control, in line with our policies and rules, and legislation.

The **Finance Support Team** is your contact for most day to day matters, but this section will tell you when you should contact a different member of our team for specialist help.



For details of who to contact about specific financial matters, see [Finance Team](#) on our volunteer website, or ask the [Supporter Care Team](#) for help.

## 1. Your financial responsibilities

### 1.1. Your Coordinating Team

Your [Coordinating Team](#) is responsible for ensuring MS Society funds and assets under your group's control are administered effectively and used exclusively in pursuit of our charitable objects.



See [A4: Our legal identity, policies and rules](#) for details of our charitable objects.

Your [Coordinating Team](#) must have a minimum of three volunteers, including a [Group Coordinator](#), a [Finance Volunteer](#) and at least one other volunteer.

#### Finances on the volunteer website

Whether you're a [Finance Volunteer](#) looking for day to day support, or a [Coordinating Team](#) reviewing what your group provides, you'll find all the finance tools and resources you need on our volunteer website.



See [Managing Your Finances](#) on our volunteer website, or ask the Finance Support Team for help.

### 1.2. Finance Volunteer responsibilities

Although the [Coordinating Team](#) shares a collective responsibility for group finances, your [Finance Volunteer](#) leads on financial administration and reporting. This includes:

#### Reviewing group accounts (page 4)

Preparing and presenting financial reports to your [Coordinating Team](#), advising on effective financial management and financial implications of decisions.

## Planning and budgeting (page 5)

Leading your annual planning and budgeting meeting, and supporting your **Coordinating Team** to regularly review progress against your plan.

## Keeping accounting records (page 6)

Using **Online Accounting** to analyse your group's financial transactions promptly, and ensuring accounting records are held for seven years.

## Control of group funds (page 7)

Ensuring your **Coordinating Team** has adequate financial controls in place, including following the **MS Society Financial Rules**.

Supporting our internal audit requirements and safeguarding against fraud and financial mismanagement.

## Raising funds (page 8)

Ensuring restricted funds and legacy income are handled appropriately, and that group trading activities are agreed and reported.

## Use of funds (page 12)

Advising your **Coordinating Team** on proper use of funds to meet our strategic objectives, group requirements and local priorities. Leading the regular review of assets held by your group.

## Banking and handling income (page 14)

Being a bank account signatory and acting as the main contact for banking matters.

## VAT (page 17)

Being aware of VAT exemptions available to charities and to people with disabilities, and completing VAT exemption certificates where necessary.

## Gift Aid (page 20)

Ensuring Gift Aid claims are made on eligible donations.

## Finance Support Team

When you join us as a **Finance Volunteer**, you'll receive a phone call from our **Finance Support Team** to introduce you to the ways we can help you.

The **Finance Support Team** also sets up your **Online Accounting** log in (see below) and is available to all group volunteers to answer questions about group finances.

### Finance Support Team

[financesupport@mssociety.org.uk](mailto:financesupport@mssociety.org.uk)

Tel: 0131 335 4078



For your role description and **Welcome and Induction Checklist**, see [Finance Volunteer](#) on our volunteer website or ask the **Finance Support Team** for help.

## 1.3. Reviewing group accounts

Ideally monthly and at least once a quarter, your **Coordinating Team** must meet to make decisions on behalf of the group and review group finances.

At each meeting, your **Finance Volunteer** should present a **Receipts and Payments Report** from **Online Accounting** along with any additional information your **Coordinating Team** will need to understand group finances. This should include details of money raised and costs incurred at each fundraising event. It should also cover any major differences between your group's actual income and expenditure, and those in your plans and budgets.

Here are some questions your **Coordinating Team** should consider when reviewing group accounts:

- Are we using the funds we hold to meet the needs of everyone affected by MS in the area?
- If donors could see the receipts and payments account, would they feel that the money they had given was being used effectively and wisely?
- Are we raising enough money to sustain the services and activities that we provide at the moment?
- Are we building up excess funds that should be used to meet the needs of people affected by MS?

- Could we contribute to UK-wide services such as our research programme, the [MS Helpline](#) or our national grant funds?



See [C3: Your Coordinating Team](#) for guidance on how your group should operate.

## When you recruit a new Finance Volunteer

- Update bank account signatories and correspondence address
- Update HMRC Gift Aid registration
- Inform our [Supporter Care Team](#) and [Finance Support Team](#)
- Change your [Online Accounting](#) log in

## 1.4. Planning and budgeting

Each year, we expect your [Coordinating Team](#) to put together a plan of what your group will do, and a budget detailing how it will be paid for. We recommend that you hold an annual planning meeting and review your progress against budget at each team meeting throughout the year.

Planning and budgeting supports your [Coordinating Team](#) to:

- Identify your priorities and make sure they match our shared goals and what is needed locally.
- Work out what services and activities your group will deliver over the coming year.
- Consider who needs to be involved and the steps you need to take to start, improve or stop providing each service and activity.
- Identify potential problems with your finances, such as a shortfall in income or excess funds.

Your [Local Networks Officer](#) (LNO) is available to support you to plan and budget for the services and activities your group delivers.



For contact details for your LNO, see [Local Networks Team](#) on our volunteer website, or ask the [Supporter Care Team](#) for help.

## 2. Keeping accounting records

### 2.1. Online Accounting

If your MS Society group handles money, you must use our [Online Accounting](#) system to record financial transactions.

Your bank statement is uploaded to [Online Accounting](#) on at least a weekly basis and your [Finance Volunteer](#) is responsible for allocating each line to the appropriate receipt or payment category.

To ensure your [Coordinating Team](#) has access to current information, we expect your new transactions to be allocated at least once a month.



Rules 4-7 of [Appendix 4: MS Society financial rules for groups](#) cover our accounting records and systems.

### 2.2. Reporting

All members of your [Coordinating Team](#) can have access to [Online Accounting](#) and can use it to produce a range of reports that can be exported in PDF or Excel format for review during or between team meetings.



To set up [Online Accounting](#), log in or access the user guide and video tutorial, see [Using Online Accounting](#) on our volunteer website, or ask the [Finance Support Team](#) for help.

#### Online Accounting security

Don't forget to change your [Online Accounting](#) password every six months.

### 2.3. Storing financial records

You must retain and securely store your group's financial records (invoices, paying-in slips, etc.) for seven years to meet HMRC requirements.

## 3. Control of group funds

Good financial controls are important to ensure:

- Funds are used solely for the benefit of people affected by MS
- Volunteers are protected against allegations of fraud and misuse of funds
- All funds belonging to your group are received by the group
- Funds are properly safeguarded and never used in a way that would bring the MS Society into disrepute

### 3.1. Internal financial controls

To ensure good financial controls are in place in all our groups, we expect your **Coordinating Team** to follow Appendix 4: MS Society financial rules for groups. Each year, your **Group Coordinator** and **Finance Volunteer** must review and sign off this list and submit it to our **Finance Team** by 31 January.

Confirming your group's compliance with our financial rules enables us to meet the Charity Commission requirement to demonstrate that we have good financial controls in place throughout the MS Society.

If you answer 'don't comply' to any item on the list, you must include the reason/s why when you submit it.



See [Appendix 4: MS Society financial rules for groups](#) or ask our **Finance Support Team** for help.

### 3.2. Oversight of your group

#### Internal Audit

The purpose of **Internal Audit** is to assure our **Board of Trustees** that we have adequate internal controls in place throughout the MS Society.

You may be contacted by **Internal Audit** and asked to provide information to support this function.

#### Agreed upon Procedures report

At the end of each financial year, we ask a small number of groups to complete an **Agreed upon Procedures** (AUP) report, to be completed by an independent qualified accountant.

Your **Coordinating Team** is responsible for sourcing these services, and ensuring the AUP report is submitted to our **Finance Team** by 28

February. Paying a local accountant to complete your AUP report is a legitimate use of group funds.

## Finance Team visits

The **Finance Team** also visits a number of groups each year to assure the **Board of Trustees** that our groups are keeping sufficient accounting records, have robust financial controls in place, and are making good use of charitable funds.



For more on how our **Board of Trustees** delegates authority, see [Governance of MS Society Volunteer-Led Groups](#) on our volunteer website, or ask the **Supporter Care Team** for help.

## 3.3. Fraud and financial mismanagement

We all share responsibility for recognising, reporting and protecting against fraud and financial mismanagement. Following the financial guidance in this section will help prevent fraud and financial mismanagement within your group.

### Reporting concerns

If you are concerned about fraud or financial mismanagement, contact a member of our **Finance Team** or an **MS Society Director** immediately for support.

For more information, download our [Whistleblowing Policy](#) from the volunteer website or request a copy of our **Anti-Fraud Policy**.



See [A3: Our values and how we deal with problems](#) for more on reporting concerns.

## Email correspondence

Do not reply to any email correspondence from a bank (including Barclays). Forward these to our **Treasury Officer**.

## 4. Raising funds

Your **Finance Volunteer** is responsible for ensuring that all funds raised using our name and/or logo are banked in a cash pooling account and recorded in **Online Accounting**.



## Effective fundraising

If your group delivers services and activities, one of your requirements is to raise enough funds to cover the cost of your services and activities, as a minimum.

We've put together a range of resources to support groups to fundraise. See [Effective Fundraising](#) on our volunteer website or ask your LNO for support.



See [B5: Fundraising](#) for our fundraising standards and how we keep fundraising safe.

## 4.1. Restricted funds

Most donations a group receives will be 'unrestricted', meaning they can be used to fund any service or activity that supports our charitable objectives.

Occasionally, funds are 'restricted'. This means that:

- The donor has specified that their donation is used in a particular way
- We have told the donor that their donation will be used in a particular way (for example, to buy a minibus)

Restricted funds must only be used for the purpose specified, and we expect you to follow these guidelines:

### Fundraising

As a general rule you should try to ensure funds are not restricted. If you do tell supporters that your group is fundraising for a specific project, then the funds you raise are restricted to that project.

You need to make it clear to your supporters what will happen to their donations if the project doesn't go ahead, or if you raise more funds than the project requires. You must ensure your promotional materials state that if funds cannot be used for the project they will be spent on providing other group activities.

Funds can only be restricted at the time they are donated; your [Coordinating Team](#) may agree to allocate funds to specific projects for the purposes of planning and budgeting, but this is not an accounting restriction.

## Research and other national projects

If you receive funds that are restricted to research or another national project, you must forward them to the [Finance Team](#) for administration.

## Restrictions we can't accept

We can't accept funds that are restricted to a service or activity that doesn't support our charitable objectives. For example, we can't accept funds that are only to be spent on MS Society members.

### Being available to all

We provide information, support and services for all people affected by MS. A person does not have to be an MS Society member to access our services, nor does membership give any greater entitlement to our support.

## Can a restricted fund become 'unrestricted'?

Contact the [Finance Support Team](#) for advice. We will work through the process with your [Finance Volunteer](#).



Rules 39-49 of [Appendix 4: MS Society financial rules for groups](#) cover holding funds.

## 4.2. Trading activities

'Trading activities' are where you charge for goods or services, or provide corporate sponsorship in return for a donation. Some types of trading activities cannot be undertaken by charities, which is why you must seek permission from our [Finance Team](#).

### When you don't need permission

- Selling donated goods
- Charging for services (including transport) provided for people affected by MS (see 'Charging for group services' below)
- Selling [MSS \(Trading\) Ltd](#) goods
- Selling goods manufactured by people with MS
- Trading activities at certain fundraising events (see 'Fundraising events exemption' below)

## Fundraising events exemption

You can engage in trading activity at a fundraising event, provided that:

- The main purpose of the event is clearly advertised as to raise funds
- It is not a continuous activity, such as a charity shop
- Your group organises no more than 15 fundraising events in the area in a year (events that raise less than £1,000 don't count towards the 15 and you can hold as many as these as you wish)

## When you do need permission

Your **Finance Volunteer** is responsible for obtaining permission for trading activities not listed above. These can include:

- Giving something (more than a minimal or no value token of appreciation) in return for a 'donation' – in particular in relation to companies (this is called 'corporate sponsorship')
- Allowing our logo to be used by a company in return for money or for goods or services



Rules 12-26 of [Appendix 4: MS Society financial rules for groups](#) cover raising funds.

## 4.3. Charging for group services

We recommend that your group does not charge for services. If you are unable to cover the cost of providing a service, you should ask for a 'suggested donation' from service users. If a person can't afford to make a donation, they should still be given the same access to the service as those who are able to donate.

### Raising invoices

Contact our **Finance Support Team** if a service user asks you to provide an invoice or VAT receipt. We'll do this for you.

## 4.4. Legacies

A legacy is when a person leaves money or property to us in their will.

It's important that we ensure solicitors and executors correctly handle a legacy that has been left to us. Our **Legacy Team** is here to make sure that happens.

Your **Finance Volunteer** is responsible for notifying our **Legacy Team** about any legacy left to your group, and ensuring all paperwork is sent to them. **Finance Support** will support your group to follow our legacy release process. If a legacy is over £20,000, the funds must be sent to **MS National Centre** for administration.

## 5. Use of funds

### 5.1. What should our group fund?

Your **Coordinating Team** is responsible for ensuring that all the services and activities your group provides:

- Align with our strategy and meet the needs of people affected by MS
- Are available to the whole MS community you serve
- Are safe and high quality

We expect you to consider these requirements when deciding how to use the funds your group holds.



Rules 27-38 of [Appendix 4: MS Society financial rules for groups](#) cover use of group funds.

### Understanding local need

This will help ensure that what you offer is cost effective and doesn't duplicate services and activities that are already provided by others. It will also mean that local people affected by MS are more likely to make full use of what your group provides.

### Meeting our local priorities

We have worked with our volunteers and people affected by MS to identify our local priorities. All services and activities your group spends funds on must meet one of these priorities:

- We provide social and peer group support
- We support people with MS to be physically active
- We offer emotional support to people affected by MS
- We give information and signpost people to local services



See [B6: Planning and delivering quality services and activities](#) for how to identify local need and plan to meet it.

## 5.2. Reviewing your assets

At least once a year, your **Coordinating Team** needs to review whether the best use is being made of the assets held by your group.

Assets include funds held, property, minibuses or other vehicles, and any other equipment you own.

Use these questions to guide your asset review:

- Are the assets being used to support people affected by MS?
- Are we simply tying up funds in land, property, vehicles or equipment? By selling these and releasing funds, could we make better use of the money?
- Are any tangible assets in good condition? Should we be planning how to replace them?

## 5.3. Conflicts of interest

A 'conflict of interest' is any situation in which personal interests, or the loyalty you owe to another person or organisation, could influence, or appear to influence, a decision you are involved in making.

Under our **Conflicts of Interest Policy**, you must declare any potential conflict of interest and ensure that you do not take part in discussions or decisions made on that subject.



See our [Conflicts of Interest Policy](#) on the volunteer website, or ask our **Finance Support Team** for help.

## 5.4. Contributing to our wider work

If your group consistently raises more than you need to cover costs and your **Coordinating Team** doesn't have additional activities planned, we ask that you earmark those funds to our national work, or to helping other MS Society groups. Contact your LNO to confirm areas of work that need funding.

## 6. Banking and handling income

### 6.1. Our cash pooling scheme

We operate a cash pooling scheme with Barclays Bank to safeguard our funds and reduce administration. Your group is only permitted to bank and hold funds within an MS Society cash pooling account. Your account must include 'MS Society' or 'MSS' in the name.



Rules 12-26 of [Appendix 4: MS Society financial rules for groups](#) cover our banking and income handling arrangements.

### 6.2. Account signatories

Your cash pooling account must have three account signatories named on the bank mandate who are able to sign cheques. To be an account signatory, you must:

- be a member of the [Coordinating Team](#)
- not be related to another account signatory
- have full residential address details listed on our [Portal](#)
- be able to sign off our [Signatory Declaration Form](#)



To request your [Portal](#) account, log in or get support, see [Using the Portal](#) on our volunteer website, or ask the [Supporter Care Team](#) for help.

Being an account signatory is a 'must do' task on [Group Coordinator](#) and [Finance Volunteer](#) role descriptions. Your third volunteer must have the task of being an account signatory added to their role description.

#### Using MS Society email

[MS Society email](#) enables your group to communicate on our behalf, whilst ensuring that we comply with current data protection legislation.

If you are an account signatory, you must use [MS Society email](#) whenever you represent us in this way. We will also use [MS Society email](#) to send important financial information to you.

We will ask you to complete [Data Protection for GDPR eLearning](#) before we set up your individual [MS Society email](#) account.



To request your individual **MS Society email** account, log in or get support, see [Using MS Society email](#) on our volunteer website, or ask the **Supporter Care Team** for help.

## Conflicts of interest and account signatories

Your **Coordinating Team** must have three unrelated account signatories to enable you to continue to make financial decisions if one of your signatories declares a potential conflict of interest.

If your group does not have three account signatories, contact your LNO for support.

## Bank mandate and statement address

Your **Finance Volunteer** is responsible for updating your statement address and completing a bank mandate to add, remove or update account signatories. If you don't have a **Finance Volunteer**, your **Group Coordinator** must do this.

Contact our **Finance Support Team** to request a bank mandate.

## Updating your contact details

Don't forget to make sure your bank mandate matches our central volunteer database.

We expect all volunteers to let the **Supporter Care Team** know if your contact details change.



For more on how our **Supporter Care Team** can help you, see [Supporter Care Team](#) on the volunteer website.

## 6.3. Account administration

Your **Finance Volunteer** is your **Coordinating Team's** main contact for day to day banking matters, with support from these sources:

### Finance Support Team

Our **Finance Support Team** is your staff support for all account administration queries. We are here to help you to:

- Check account signatories
- Request a smartcard and PIN pad to access [Barclays.net](https://www.barclays.net) online banking
- Order a duplicate statement (do not contact [Barclays](#))
- Order cheque books, paying in books and stop cheques
- Deal with banking and transactional queries, mandates and change of statement address forms

## Online Banking

[Barclays.net](https://www.barclays.net) online banking is a simple and secure way to service your cash pooling account. You can use it to:

- View statements
- Make payments
- Order cheque books, paying in books and stop cheques

Only account signatories can access [Barclays.net](https://www.barclays.net) and each user must have a smartcard and PIN pad.

Contact our [Treasury Officer](#) to request a cheque book, paying in book, or to stop a cheque.



For contact details, see [Finance Team](#) on our volunteer website, or ask the [Supporter Care Team](#) for help.

## Barclays Client Executive Team - 0800 285 1040

Our Barclays Client Executive Team is available to answer your queries, Monday to Friday, 8am – 7pm. They can help you to:

- Find out more information on statement transactions
- Check account signatories

The Client Executive Team is only able to speak to your account signatories and may transfer your call back to us if they cannot help.

## 6.4. Contactless payment

A contactless payment device allows donors to make card payments to your group. The iZettle contactless payment device has been approved for use by groups.

Contact our [Finance Support Team](#) to set up your contactless payment account and obtain an iZettle device.



## 6.5. Petty cash

Your group must ensure that you follow our financial rules on keeping petty cash. When analysing a petty cash top up in [Online Accounting](#), you will need to show how the funds were used, and keep supporting receipts.

## 7. VAT

The MS Society has a single VAT registration number - 106 2344 53.

Our charitable status means that some goods and services are VAT free, or charged at a reduced tax rate. In some cases a VAT exemption certificate will need to be completed by your Finance Volunteer to avoid paying VAT.

### VAT exemption certificates and queries

Contact our [Finance Support Team](#) to request the appropriate VAT exemption certificate, or for help with VAT queries.



Rules 4-11 of [Appendix 4: MS Society financial rules for groups](#) cover our accounting records and systems.

### 7.1. VAT exemptions available to groups

Your group should not pay VAT on advertising or fundraising items (such as pre-printed collection boxes and envelopes).

Some forms of printed materials are also VAT free. You don't need to complete a certificate to avoid paying VAT on printed materials.

#### Leaflets and newsletters

Leaflets and newsletters must meet these criteria to be VAT free:

- Provides information
- Not larger than A4 size
- Designed to be held in the hand for reading by individuals
- Complete (not a part work)
- For general distribution (at least 50 copies)
- Printed on standard weight paper (i.e., not on card)

## Items that are not VAT free

- Calendars
- Admission tickets
- Items for completion (area more than 25%) or return
- Posters
- Stationery (letterhead paper, envelopes, etc.)
- Photocopying

### Web to Print and VAT exemption

**Web to Print** is an online tool that supports our groups to design and produce branded newsletters, stationery and promotional items.

**Web to Print** is managed centrally to enable us to pool our orders, and reduce our overall costs and administration.

When you order printed items that are not VAT free from **Web to Print**, the VAT charge will be administered centrally and will not be passed on to your group for payment.



To request your **Web to Print** account, log in or get support, see [Using Web to Print](#) on our volunteer website, or ask the **Supporter Care Team** for help.

## 7.2. Vehicles and fuel

A motor vehicle that has been substantially and permanently adapted to carry at least one wheelchair user can be purchased without paying VAT.

You can also obtain fuel and power at a reduced VAT rate of 5%, and you are exempt from paying the Climate Change Levy.

You may need to charge VAT when selling a vehicle. Contact our **Finance Support Team** for advice before confirming any sale.

If you do need to charge VAT when selling your vehicle, a VAT invoice must be raised by the **Finance Team**.



For contact details, see [Finance Team](#) on our volunteer website, or ask the **Supporter Care Team** for help.

## 7.3. VAT exemptions available to disabled people

Disabled people can claim VAT exemption on a range of items. If your group awards grants, your **Finance Volunteer** may be asked to complete an exemption certificate when administering grant payments for VAT free items.

Disabled people should not have to pay VAT on the following:

### Adjustable beds, chairlifts, hoists and sanitary devices

- Electrically and mechanically adjustable beds that have been specially designed for use by a disabled person
- Chair lifts and stair lifts used in conjunction with wheelchairs

### Medical and surgical appliances

A medical or surgical appliance designed for a person with a specific disability. For example, a custom built wheelchair.

### Alarms

Emergency call systems designed for disabled people for their personal use, to enable them to call for help.

### Building works

Provided the work is done in the personal residence of a disabled person and it helps them to move around, the following services can be VAT free:

- Widening of existing doorways
- Construction of a ramp
- Bathrooms, washrooms, shower rooms and lavatories, provided the units are purchased from the company that is doing the building work and not from a shop. This includes any extension or adaptation work carried out to suit the disabled person.

The supplier must be notified of any VAT exemption prior to works being contracted, as they will need a completed copy of the VAT exemption certificate before they purchase any building materials.

There are also general exemptions to VAT on the construction of new private dwellings.

## Motor vehicles

A disabled person who uses a wheelchair may purchase a permanently adapted motor vehicle without paying VAT, provided it meets these criteria:

- The vehicle must be purchased for the domestic or personal use of the wheelchair user
- The vehicle must seat no more than 12 people
- The vehicle must be adapted to enable the wheelchair user to enter, drive or travel in the vehicle

A second-hand adapted vehicle can also be purchased VAT free.

### What vehicle adaptations qualify?

- A swivel seat
- A hoist to lift a wheelchair into or onto the vehicle
- A box for the wheelchair, which is fitted to the top or the back of the vehicle
- Adaptations that enable a wheelchair user to drive the vehicle, such as a push/pull brake and accelerator, hand controls or other aids that operate the primary driving controls
- Infrared control unit that operates the secondary controls

## Parts and accessories

Any integral parts or accessories for the items that were purchased without paying VAT also qualify for relief, though standard batteries are not included. Only batteries specifically designed for use in the above items can be purchased without VAT.

## Repair and maintenance of goods

The cost of repair and maintenance of the goods listed above can also be VAT free.

# 8. Gift Aid

## 8.1. What is Gift Aid?

Gift Aid allows charities to claim back money from HMRC for donations from UK tax payers. We can get 25p back for every £1 donated - a substantial amount of money!

Our **Supporter Engagement Team** claims Gift Aid on eligible income received directly from donors and supporters. Gift Aid claimed on funds that have been earmarked for your group is included when we transfer the money to your account.

Your **Finance Volunteer** is responsible for claiming Gift Aid on 'eligible income' received directly from donors and supporters.

## 8.2. Eligible income

We can only claim Gift Aid on eligible income. This includes funds that:

- Are personal gifts from a known individual
- Were received within the last four years
- Are supported by a correctly completed and signed **Gift Aid Declaration Form** or **MS Society Sponsor Form**
- Are supported by a **Gift Aid Declaration Letter** sent to confirm a verbal Gift Aid agreement



Download a [Gift Aid Declaration Form](#), [Gift Aid Declaration Confirmation Letter](#), or [MS Society Sponsor Form](#) on our volunteer website, or ask the **Supporter Care Team** to send you printed copies.

Supporters must include their full name and home address on their declaration or sponsor form – we can't claim Gift Aid on a donation linked to an incomplete declaration, or from a business address.

## 8.3. What you **can** claim Gift Aid on

- General donations paid directly to your group
- Membership subscriptions paid directly to your group
- Sponsorship income from individuals
- 'In memory' donations from known individuals
- Regular bank credits or direct debits

## 8.4. What you **can't** claim Gift Aid on

- Funds received over 4 years ago
- Funds received centrally and transferred to your cash pooling account
- Collection boxes
- Raffle tickets
- Anonymous donations
- Income where the donor has received goods or services in return for a donation

- Trading income
- Legacies
- Overseas gifts
- Gifts from charitable companies
- Grants

## Online Accounting and Gift Aid

HMRC requires an audit trail to show that a claim relates to a specific donation that can be traced back to a specific individual. [Online Accounting](#) enables your [Finance Volunteer](#) to meet this requirement.

To claim Gift Aid on eligible income, your [Finance Volunteer](#) must create 'donor records' in [Online Accounting](#) and link eligible income ('gift records') to them. You must keep all Gift Aid declaration forms and letters, and sponsor forms on file for seven years from the date of the claim.

## 8.5. Your HMRC registration

To claim Gift Aid, your group must have its own Charities Reference Number, issued by HMRC.

Contact our [Gift Aid and Operations Manager](#) for help to set this up if your group hasn't claimed Gift Aid before.



For contact details, see [Finance Team](#) on our volunteer website, or ask the [Supporter Care Team](#) for help.

To update your group or authorised user details, complete online form [ChV1](#) on the HMRC website.

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