



THE SOCIETY OF RECORDER PLAYERS

President: Jonathan Dove

Registered Charity No.282751/SC038422

Registration of a branch with HMRC for Gift Aid reclaims (updated October 2021)

The Society of Recorder Players has been granted Gift Aid Status by HM Revenue and Customs. This means that where subscriptions, and donations, are paid from taxed income, the Society will be able to reclaim the tax.

The Society claims back the tax on the central subscription and donations.

In addition, each branch can potentially register with HMRC and claim back tax on that portion of the subscription that goes to the branch, **subject to consideration of the following:**

Eligibility for Gift Aid

There are two main issues that you will need to deal with in considering whether you can make a Gift Aid claim on branch subscriptions and donations. These both relate to potential benefits that someone may receive as a result of those subscriptions and donations. The detailed HMRC guidance on this can be found at www.gov.uk/government/publications/charities-detailed-guidance-notes/chapter-3-gift-aid - Chapter 3 sections 18-25

The two issues on benefits particularly relating to SRP branches are:

A) Payments made to Music Directors

If you don't pay your Music Director this is not an issue.

If you pay your Music Director, you have to work out the amount of the branch subscription that represents the monetary value of any teaching element received from the Music Director (if any).

There is good detailed guidance on this in the *Making Music* website

www.makingmusic.org.uk under the Resources section, if you search for Gift Aid.

The branch secretary, or another member of the branch committee can join *Making Music* as an individual, and request that they are linked to the SRP group. This will allow access to the Resources pages in the *Making Music* website.

The site also has information about making Gift Aid claims in general

B) Fees for branch meetings and other branch events, such as Playing Days

a) *Your branch members* - may be charged a discounted rate for regular playing sessions and Playing Days etc **ONLY IF** you are satisfied that you are still operating within the overall 25% benefit rules specified by HMRC. This may entail keeping detailed records and calculations of the total financial benefit received for each branch member as evidence. In making a branch Gift Aid claim. It is the branch's responsibility to ensure that it complies with the HMRC benefit rules.

For example, if branch members are charged 50p for a monthly session, but "visitors" are charged £2. The potential benefit to a member is 12 x (£2 minus 50p) = £18 for the year. However, if the annual branch subscription is £20, the maximum

benefit to a member can only be £20 x 25% = £5, which is clearly not the case and the branch subscription would not be eligible for Gift Aid.

b) All other SRP members and other visitors - MUST be charged an equal fee to each other for playing sessions and Playing Days etc. SRP members who are not members of your branch should not receive any discount, compared with any other visitor.

In summary, your branch members ONLY may receive a discount, subject to the benefit rules in a).

As some branches have a reasonable income from visitors fees (and no meeting fee for branch members), they have decided to retain that and not to make any branch Gift Aid claim.

This may look quite complicated and the rules have become more complex but you will need to weigh all this up in deciding whether to make a branch Gift Aid claim. HMRC have raised queries about the above in the past with branches.

Process for registration

1. Any applications to register with HMRC for Gift Aid now need to be made online via www.gov.uk/charity-recognition-hmrc. Before you begin, you will need various details which are specified on the website.
2. The Branch name is “Society of Recorder Players – XXXXX Branch”
3. The SRP is a registered charity, no. 282751 (England, Wales and Northern Ireland) or no. SC038422 (Scotland).
4. The Officials are your branch’s Chair, Secretary and Treasurer.
5. Contact details – the Treasurer should use their home address and email, if they are the person registering with HMRC and will be making the annual claim.
6. The “Charitable Objectives” are the SRP Constitution, and its “Governing Document” is the SRP Rules, both of which can be found at www.srp.org.uk/rules-policies/. Note that the SRP Branch Rules can be found as Appendix 1 of the 2020 Rules.
7. For confirmation that your branch is part of the SRP, reference can be made to the SRP website <http://www.srp.org.uk> and the page of branches www.srp.org.uk/branches/

After registration with HMRC

If you record your branch subscriptions online on the membership database, you can download a spreadsheet with the relevant amount of any potentially eligible Gift Aided subscriptions after 31 August each year. Note that this will also include members where a Gift Aid declaration has not yet been provided and these will need to be excluded from any claim.

(Once a declaration has been received, it can be included in a later claim. Gift Aid declarations can also include backdating for up to 4 years.)

You need to claim for a subscription/donation within 4 years of the end of the financial period (6 April to 5 April) that you received it in.

The latest version of the Gift Aid Form is available for download from the SRP website. You should keep the original form and make a scan or picture of the form to upload to the membership database. Alternatively, if you do not edit your membership on-line, the form can be emailed to the membership secretary for uploading. If you can't make a scan or picture, then send a paper copy to the membership secretary who will upload it for you.

Further information can be obtained from the Gift Aid Administrator (giftaid@srp.org.uk)