

Do I need to keep records of Gift Aid donations?

Yes. Your charity or Community Amateur Sports Club (CASC) needs to keep records that detail all the donations included in your claim. The records should always include:

- the amount of each donation
- the name and address of the donor
- when the donation was made
- a Gift Aid declaration from the donor.

Charities and CASCs should also keep complete records of all their income and expenditure, to help them produce accounts at the end of the year. These records will probably include such items as paper or computer ledgers, bank statements, correspondence and invoices.

How long do I need to keep Gift Aid records?

Keep your Gift Aid records in an accessible format for six years after the end of the year or accounting period to which the claim relates, or at least 12 months after your claim if this is later. For example:

- A charitable company or CASC should keep records for the year ended 31 December 2007 until 31 December 2013.
- A charitable trust should keep records for the tax year ended 5 April 2008 until 5 April 2014.

For information about charitable trusts and charitable companies, see Help sheet 6.

How long do I need to keep Gift Aid declarations?

Gift Aid declarations are part of your Gift Aid records and should be kept for six years after the end of the year or accounting period that includes the last donation to which they relate, or at least 12 months after you claim for the last donation to which the declaration relates if this is later.

If you have declarations that include donations to be made in the future, you may have to keep these for many years. The important thing is that you can link each donation to an identified donor and show that they have given you a valid Gift Aid declaration.

Changes to time limits

If before January 2012 you followed previous guidance and destroyed records between 4 and 6 years old you will not be penalised. However if you have kept your records from that period you must continue to keep them as you may be penalised if you destroy records which you are required to keep.

Find out more about Gift Aid record keeping and audit requirements on the [HMRC website](#)

