

## Gift Aid

Where there is a benefit to the donor/participant/supporter, there are limitations on what can be gift aided.

- If you, the donor/participant/supporter, do not pay the full value of the trek/event/experience/challenge then donations from you, and those connected to you (see below for who this is) are not gift aid applicable until the full value of the trek is covered. Gift aid can be collected on sponsorship from non-connected persons.
- If you, the supporter, pay the costs of the trek (in total) all donations from you and all others can be gift aided.

### A 'connected person' is:

- A wife, husband or civil partner
- A brother, sister, parent or grandchild
- The wife, husband or civil partner of a relative
- A company under the control of the donor, or under control of connected persons

### You can read more about this:

- <https://www.gov.uk/guidance/gift-aid-what-donations-charities-and-cascs-can-claim-on#sponsored-challenges>
- <http://www.institute-of-fundraising.org.uk/guidance/fundraising-essentials-legislation/tax-effective-giving/gift-aid/benefit-rules/>
- <https://www.gov.uk/government/publications/charities-detailed-guidance-notes/chapter-3-gift-aid#chapter-338-adventure-fundraising-events---sponsorship-payments-and-gift-aid>