



OVERSEAS
FELLOWSHIP OF
NIGERIAN CHRISTIANS

Gift Aids Collection/Submission Manual

Approved by National Executive Council [14 January 2017]:

To be reviewed [14 January 2018]:

1. SUMMARY

This document provides information on how OFNC defines, processes, submits, and reports Gift Aid claims. Any claims made outside of this manual should be referred to the National Chairman or National Executive Council (NEC) as the case may be. Key financial responsibility of the NEC is to be a wise steward of the resources entrusted into her hands by:

- Meeting all known legal accounting and reporting requirements in the country of operation.
- Being accountable to members, stakeholders and other interested parties within the limits of the law of the land where it operates.
- Ensuring that staff and volunteers are accountable to the NEC.
- Welcoming accountability as an opportunity and not a burden

2. Definition

As a registered UK charity, the OFNC is eligible to claim back 25p from tax paid by individual tax payers to the HMRC on every £1 to the charity. This is called Gift Aid.

3. Declaration Documents

Where this manual states that a donor must have a declaration document, this means either a duly completed Gift Aid Declaration Form (appendix I) and/or duly completed OFNC Gift Aid envelope (appendix II). These must have, at the minimum, the title, first name in full, last name in full, full Address with post code, amount donated, and where possible, the date of collection and signature of the donor.

4. What the donor needs to do

The donor must:

- have paid at least as much in Income Tax or Capital Gains Tax in that tax year in the UK, as the OFNC will be claiming in Gift Aid
- sign a declaration document to the OFNC
- Notify the OFNC in writing if they change their address
- Notify the OFNC if they no longer pay Income Tax or Capital Gain Tax to the HMRC.

If the donor hasn't made a declaration, we can only be able to claim on cash donations of £20 or less, eq from a collection.

5. Gift Aid Process

The OFNC Gift Aid collection process consists of 3 steps. These are Collect & record, submit and report.



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a) Collect and Record

As much as is practical, the National Treasurer or their nominated officer(s), the branch treasurer or their nominated officer(s) will be responsible for collection and/or facilitating collection of donations on behalf of the fellowship during regular meetings or special events. To ensure compliance with the Gift Aid's legal accounting and reporting requirements, the following steps must be followed:

- I. At every OFNC event where donations/offering are to be collected, the OFNC Gift Aid envelopes (Appendix II) **must** be distributed to all attendees who would be making voluntary donations either by cash or cheque.
- II. The lead Donation Collection Officer (DCO) should spend a few minutes to explain the importance, requirements and implications of filling the Gift Aid form at the back of the envelope. The DCO must also emphasise the required data in the form as stated in section 3 above.
- III. Once all donations are collated, the DCO and the donation collation team would record the donation in the counting sheet (see Appendix III). Full Names, amount and indication as to whether the donor ticked a YES or NO to Gift Aid must be recorded in the counting sheet.
- IV. At least two members of the team must sign and date the counting sheet (as specified in the OFNC Financial Policy).
- V. The branch Treasurer or National Treasurer (as may be applicable) would subsequently transfer the data on the counting sheet to the OFNC accounting software (CQ Finance*)

**The CQ Finance is the OFNC online bespoke accounting software and database of all financial transaction which may be accessed via <http://cqfinance.ofnc.org.uk/cqf2/>*

- VI. Payment by debit cards and BAC must also be entered into the CQ finance by the officer in charge (e.g National Financial Secretary/ Branch Financial Secretary); donors who give by debit card/BAC should be encouraged to complete the declaration form.
- VII. As the CQ Finance online software serves as the main database for all OFNC collections, for the purpose of compilation of records Gift Aid submission, it is necessary that the person entering collection data to the database must ensure to mitigate against any possible errors that may occur from poor data entry system The following are key measures in the CQ finance to address these:
 - Title, Full Names (First and Last Names), Full address plus post code are mandatory
 - You must select YES/NO to indicate whether or not a donor has indicated that the OFNC may claim Gift Aid on their donation by signing a



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declaration document. The default in CQ finance is “NO”; and where all the required data are not available, the data entry person may not select “YES” for Gift Aid.

- The data entry person may only select “YES” for Gift Aid for anonymous donor only if the donation is under £20 and the branch, event, and date of the event have been recorded.
- The data entry person may only select “YES” for individual donation. Gift Aid may NOT be claimed on donations made by a company or from a company account.

b) Submission to the HMRC

National Event:

Because of the volume of collections received at OFNC national events, especially the Family Conference and the fact that most delegates to the national events belong to an OFNC branch, it is necessary to submit Gift Aid for national events separately. This will simplify the submission process. Procedures for submitting Gift Aid for national events are follows:

- At the end of a national event, the responsible officer will complete section 5(a) above.
- As soon as is practical after the event, the Gift Aid Officer will compile the Gift Aid claims data for that event which must be fully audited internally by a member of the National Financial team
- Where the National Financial Secretary is not the Gift Aid officer, The National Treasurer, National Financial Secretary, National Secretary and National chairman must authorise each Gift Aid claim before submission. In the event that the National Financial Secretary is the Gift Aid Officer, the National Treasurer, National Secretary and OFNC Chairman must authorise the claim before submission.

Branch Donations:

Branch donations across the OFNC branches take place throughout the year. So it is preferable to file Gift Aid claims for branch donations immediately after the audited account has been signed by the auditors. Procedure:

- At the end of each branch event, the responsible officer will complete of section 5(a); I-VII.
- At the end of the financial year, the Gift Aid Officer will compile the data for all branch events which must be fully audited internally by a member of the National Financial Team.
- Each branch will be responsible for compilation and accuracy of their branch records which will be ultimately reconciled and audited one branch at a time by the National Financial team.
- The National Gift aid officer will prepare a consolidated gift claim and present to the National Financial team for ratification.



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- Where the National Financial Secretary is not the Gift Aid officer, The National Treasurer, National Financial Secretary, National Secretary and National chairman must authorise each Gift Aid claim before submission. In the event that the National Financial Secretary is the Gift Aid Officer, the National Treasurer, National Secretary and OFNC Chairman must authorise the claim before submission.

***The Fellowship's fiscal year shall begin on 1st January and conclude 31st December.**

Once schedule is approved to the necessary Trustees, the Gift Aid Officer will submit the claim in a format compatible with the HMRC system.

c) Report to members

Donations / Gift Aid claims confirmation letters will be sent to all donors with total annual donation of £1,000.00 and above, and any donor who requested such a letter regardless of their total donation.

Resources

<https://www.gov.uk/claim-gift-aid/overview>

<http://www.ofnc.org.uk/about/policies/>

Signed: _____ Chairman

Signed: _____ National Secretary