



# Aldryngton School PTA

Registered Charity No. 1026094

c/o Aldryngton Primary School  
Silverdale Road, Earley  
Reading RG6 7HR

22nd May 2015

Dear Parents / Carers

## **Claiming Gift Aid on donations made in respect of school swimming lessons**

As you will be aware, each year the school requests donations from Y1 to Y6 parents to put towards the cost of providing swimming lessons in the school's outdoor pool. These are vital voluntary contributions that allow the pool to be maintained to a safe and high standard, and the PTA shares these costs with the school.

After the letter requesting this year's voluntary contributions was issued, it came to light that on 8<sup>th</sup> December 2014 HMRC published updated guidance on the donations that charities are able to claim Gift Aid on. This update contains the following wording specifically in relation to schools and school charities:

*"If parents or relatives are asked to make payments of 'voluntary contributions' to a school or school charity, which are linked to the provision of services or facilities to related pupils, they are not charitable donations."*

This wording could conceivably cover the donations requested towards the school swimming lessons, but is in conflict with other wording elsewhere in the HMRC guidance. Given the lack of clarity in the HMRC guidance the Officers of the PTA, in consultation with Mrs Stewart, immediately took the decision to stop the claim of Gift Aid on this year's donations whilst we seek further advice and clarification. We appreciate that you will find this disappointing, especially given the financial hardship that the school finds itself in, however as the officers and trustees of the PTA we must put compliance with legal frameworks that charities must operate within above all else.

If you have already made a donation either via the BT My Donate page or directly to the school office, please be aware that this will no longer be eligible to be claimed in any Self Assessment tax returns or count towards your personal qualifying limit for Gift Aid donations in this tax year. Any further donations made towards swimming lessons this year will also not be eligible in the same way.

The Officers are actively working to establish the way forward in respect of future Gift Aid claims and will provide a further update to you all in due course,

### **The PTA Officers**

Simon Feist (Chair), Philip Byrne (Vice-Chair), Anna Neffendorf (Secretary) and Clair Harris (Treasurer)

