

What happens if my charity is selected for a Gift Aid audit?

HMRC has a responsibility to check that charities are claiming the correct amounts of Gift Aid, and auditors are here to help you to do things right.

Sometimes HMRC can carry out checks without contacting you, but on other occasions will ask you for additional information or documents. This is what is called an audit, and it can involve a visit to your charity to look at your records. HMRC can also do a review by correspondence.

An audit has three main objectives:

- to check that the donations meet the requirements of the Gift Aid legislation (see Help sheet 3);
- to check that a valid Gift Aid declaration is held for every donation included in your claim (see Help sheet 2); and
- to check that any benefits given to donors are within the limits (see Help sheet 4).

Whether the auditor asks to visit you or asks you to send in your records, they will want to see the following items:

- Gift Aid declarations for the donations included in your claim;
- evidence to show that you received and banked the donations;
- evidence to show that you received and banked the tax repayment;
- any other records or documents you may have relating to the claim; and
- a copy of your charity's latest accounts.

If the auditor finds mistakes with your claim, your charity may have to repay some of the Gift Aid you have claimed. The auditor will explain what the errors are, how to correct them if possible and how to avoid them in future.

If your charity is selected for an audit and you want more information, you can talk to the auditor or find out more about audits by HMRC Charities on the [HMRC website](#).

