



Research and data
Analogue and digital
Customers and money

Charitable Giving and Gift Aid

Technical Report for HM Revenue & Customs

September 2016

HM Revenue and Customs Research Report 483

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1 Introduction

1.1 Background and research objectives

In September 2015 HMRC commissioned Quadrangle to undertake research on charitable giving and Gift Aid with two key objectives. The first was to generate robust and reliable estimates for the prevalence (proportion) of and value (£) generated by:

- A. Donations where Gift Aid was added, and was eligible to be added
- B. Donations where Gift Aid was not added, but was eligible to be added
- C. Donations where Gift Aid was added, but was not eligible to be added
- D. Donations where Gift Aid was not added, and was not eligible to be added
- E. Total charitable giving among the UK population

The second research objective was to:

- Develop a picture of the level of understanding of Gift Aid among the donor population
- Profile the characteristics of the different behaviours associated with giving and claiming

The study involved four phases:

1. **Set up and scoping** (September to October 2015): desk research and stakeholder engagement to determine optimum research plan, methodology, sampling strategy and analytics approach
2. **Questionnaire development** (September to November 2015): cognitive testing to develop and optimise CATI questionnaire
3. **Fieldwork** (November 2015 to January 2016): telephone survey of individuals aged 16 years or over living in the United Kingdom to generate robust and reliable estimates of charitable giving and Gift Aid behaviour
4. **Analytics, analysis and reporting** (January to July 2016¹): data preparation activities, analysis of the findings and reporting

A full report of findings has been produced for HMRC. The purpose of this report is to provide an account of the technical aspects of the research methodology.

1.2 Structure of the Technical Report

This report is divided into 4 further chapters plus appendices:

- **Chapter 2, Sampling:** outlines the sample design
- **Chapter 3, Data collection:** provides an overview questionnaire development and piloting, and structure of the final questionnaire

¹ Includes pause period to refine analytics approach (March to April 2016)



- **Chapter 4, Fieldwork:** covers fieldwork administration, quality control and response rates
- **Chapter 5, Data preparation:** provides an overview of the data preparation activities, including; data processing, imputation, truncation, data calculations, weighting and calibration
- **Appendices:** includes a copy of the questionnaire, detailed response rates, details of Mosaic classifications and a glossary of definitions used within the research

2 Sampling

2.1 Defining the population

The research population is defined as all individuals aged 16 or older living in the United Kingdom.

2.2 Sample frame

Sample was drawn from a Random Digit Dialling (RDD) telephone landline sampling frame, to provide coverage of all households in the UK with landlines (including ex-directory households). All sample was purchased from DBS.

2.2.1 Sample boost

Coverage of landline RDD has limitations given the continued growth of mobile-only households. Mobile-only households are typically defined by specific characteristics, including a more transient and/ or younger population. To overcome the potential limitation of having few younger respondents in the sample population, a boost to target young people (aged 18-24) was carried out. This increased the likelihood of achieving a representative sample of this population.

2.3 Sample design

The research used a stratified random probability sampling design. This method ensured that all households had an equal probability of selection. Up to 10 call attempts were made to achieve an interview.

2.3.1 Household selection

The sampling unit was households. The population of households was stratified by the 12 standard UK regions, and within each region a random sample of households was selected using a 1 in N method.

2.3.2 Person selection

In eligible households with only one person 16 years or over, that person was selected for interview. Where two or more adults were resident in the same household, individuals were randomly selected for interview using the 'next birthday rule'. This was to prevent any respondent selection bias either by the respondent themselves or by the interviewer.

By applying this sample design the achieved sample size was 1,377 interviews.

3 Data collection

3.1 Method

Interviews were conducted using a structured questionnaire and by telephone via Computer Assisted Telephone Interviewing (CATI). The advantages of CATI are well documented and include: automatic routing for complex questionnaires (e.g. filters/ rotating questions are easily managed), instantaneous checks of the validity of the responses (e.g. logic checks improve the quality of the data), security for data collection, and speed of data transmission from the interviewers to our analysts.

3.2 Questionnaire development

To ensure robust and reliable estimates were generated, there were two stages to the questionnaire development: cognitive interviewing and a full CATI pilot study.

3.2.1 Cognitive interviewing

As with the administration of any questionnaire asking respondents to recall past activity, there is the danger that responses are subject to a number of cognitive and memory biases. The danger was perhaps more evident here, where the topics of charitable donations and tax have greater potential for emotive impact. Relevant examples of such biases in this particular case include:

- The 'social desirability' bias – the potential for over-reporting charitable donations
- The 'choice-supportive' bias – the potential for over-remembering the decision to claim Gift Aid (or not to claim in the event that one is ineligible)
- The 'context effect' – the potential not to recall instances where Gift Aid could have been claimed in scenarios not typically associated with charity

Consequently, it was vital that explicit attention was paid to the mental processes respondents use to answer the survey questions.

The cognitive interviewing was conducted in two phases to allow for an iterative questionnaire development progress. The first phase was undertaken in two locations over 14th to 15th October 2015, with 8 interviews completed. The second phase was also undertaken in two locations over 26th to 27th October 2015, with a further 8 interviews completed. The recruitment specification is outlined in Figure 1. The aim was to achieve one interview in each cell at each phase. The achieved completed interviews (across the two phases combined) are detailed in the recruitment specification figure.

Figure 1: Cognitive interviewing recruitment specification and completed interviews (phase 1 and 2 combined)

Socio-economic classification	Additional criteria	Age	
		16-34 (2 to be 16-24 in any cells)	35+ (2 to be 50+ in any cells)
ABC1 Household	Personal earnings of less than £42,385 per annum ²	2	2
	Personal earnings of more than £42,385 per annum ³	2	2
C2DE Household	Tax payer earning more than £10,600 per annum ²	2	3
	Not a tax payer - earning less than £10,600 per annum or not working ⁴	2	1

Across the two phases of cognitive interviewing, there were a number of key topics where it was particularly important to understand the respondent’s mental processes. A summary of these and the outcome of the cognitive testing is presented below (Figure 2).

Figure 2: Key cognitive interviewing topic areas and outcomes

Topic area	Outcome
Defining charitable giving	<p>It was important that the definition of charitable giving was kept within the scope of the research. There were three key aspects of charitable giving where this needed to be tested:</p> <ul style="list-style-type: none"> • What types of donations were included when considering each donation channel • What constituted monetary donations • What constituted ‘personal’ donations (made by the participant in their own name) <p>The starting basis for our definition of charitable giving, and our questionnaire, was a series of questions administered as part of the Community Life study (Cabinet Office). As a result of the cognitive interviewing we adapted the Community Life question about forms of charitable giving for this study.</p> <p>We also established the need to emphasise the ‘personal’ nature of donating. This is because eligibility to add Gift Aid</p>

² One in each wave earned less than £10,600, either spouse or child of CIE

³ Minimum of one in each wave made a claim for Gift Aid or completed a Gift Aid declaration

⁴ Minimum of one in each wave not made a claim for Gift Aid or completed a Gift Aid declaration

	is dependent on whether an individual is an income tax payer.
Ensuring recall of charitable giving	<p>Collecting accurate estimates for the total value of charitable giving and the total value of donations where Gift Aid was claimed was at the core of the project. Therefore, testing how to capture and enhance recall of the following aspects was vital:</p> <ul style="list-style-type: none"> • Frequency of donation • Value of donations • Proportion of donations that had Gift Aid added <p>The outcome was to ask each of these questions within channel, before progressing to the next donation channel, to allow participants to fully consider all donations of each type they made.</p>
Defining tax payer status	<p>Identifying eligibility to add Gift Aid status for each participant was vital to be able to understand whether donations had Gift Aid correctly or incorrectly added.</p> <p>A suitable proxy for eligibility status was necessary, that: did not require survey participants to self-classify; participants could easily answer; and were comfortable doing so. Using personal income found to be the most appropriate means of determining eligibility.</p>

The draft questionnaire was adapted following the outcome of the cognitive interviewing to create a questionnaire for testing during a full CATI pilot.

3.2.2 Pilot

A full CATI pilot was carried out to test the questionnaire and monitor the interview length. Fieldwork for the pilot took place between 12th and 16th November 2015. A total of 50 interviews were completed with an average interview length of 17 minutes.

It was necessary to reduce the questionnaire length to a 12 minute average length, which was done by removing two types of questions:

1. Contextual questions
2. ONS NS-SEC questions

(1) Contextual questions

To reduce the interview length, the pilot questionnaire was refined to include questions that were used to directly estimate monetary value or core profiling information only.

(2) ONS NS-SEC questions

Both the full ONS NS-SEC questions and abbreviated versions of this question set were cognitively tested to determine the most efficient means of capturing socio-economic grade.

Both sets required too many questions (and therefore too much time) for this research. As a result, Mosaic classifications were used as a proxy for socio-economic grade, with classifications appended for each survey participant by Experian (post-fieldwork) using the sample supplied postcode.

3.3 Final questionnaire

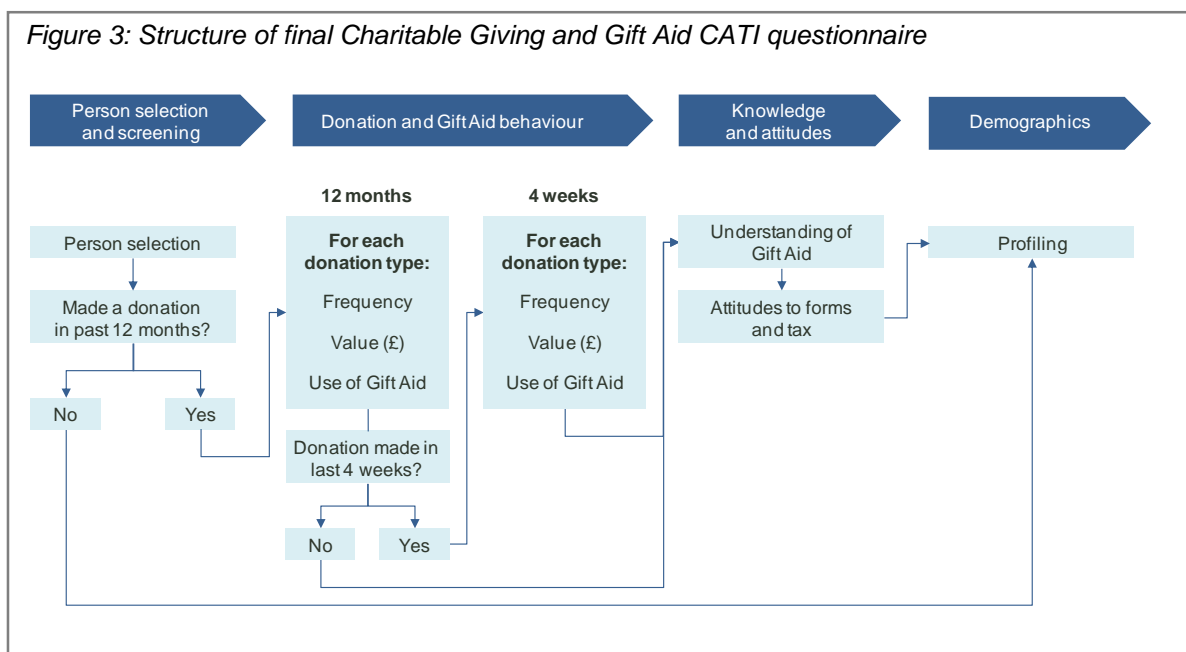
3.3.1 Overview

The questionnaire was designed to produce a 12 minute interview (on average). The questionnaire is included as Appendix 1, and is a full and final version (i.e. includes all scripting instructions). The remainder of this chapter outlines the structure and purpose of the different parts of the questionnaire.

3.3.2 Questionnaire sections

The opening section of the final questionnaire served to explain the purpose of the survey, and to screen participants (to ensure respondents were 16 or over) and to classify participants as donors or non-donors. All participants (donors and non-donors) were asked demographic information, with donors taken through the following questionnaire structure (Figure 3):

- 12 month donor behaviour: frequency of donation; value of donation; use of Gift Aid; reasons for not using Gift Aid (if applicable); use of the Gift Aid tax relief scheme (for higher/ additional rate tax payers); and reasons for not using the Gift Aid tax relief scheme (if applicable)
- 4 week donor behaviour (if applicable): frequency of donation; value of donation; use of Gift Aid; and use of the Gift Aid tax relief scheme (for higher/ additional rate tax payers)
- Understanding of Gift Aid
- Attitudes towards tax and self-reported aptitude for form filling



4 Fieldwork

4.1 Fieldwork details

The fieldwork for the main stage interviewing was undertaken between 30th November 2015 and 10th January 2016. A total of 1,377 interviews were completed, with an average interview length of 13 minutes.

All fieldwork was carried out by Quadrangle's interviewing team. Prior to both the pilot and the main stage interviewing, interviewers were provided with:

- A face-to-face briefing
- A set of written instructions containing information on the survey background and an overview of the various sections of the questionnaire, including supporting information for specific questions.

4.2 Fieldwork quality control

In line with Quadrangle's fieldwork quality procedures, all interviews were recorded and the telephone interviewing centre's supervisor team regularly monitored interviews to ensure the survey was being administered correctly.

4.3 Response Rates

The response rates were calculated for the main sample and boost sample separately. The response rate for the main sample was 4% and the adjusted response rate for the boost sample was 5%. A detailed breakdown is supplied in Appendix 4.

5 Data preparation

5.1 Analytics approach and data challenges

The objective of the analytics activities was to produce a robust and reliable data set that represented the value of charitable donations with and without Gift Aid added (correctly or incorrectly) for a twelve month (annual) time period.

The questionnaire was designed to capture data on charitable giving and Gift Aid behaviour at two time points: the four week and twelve month time periods preceding the participant's interview. Either data set could have been used as the basis for the estimates of charitable giving, however both sets in isolation presented challenges.

The four week data was subject to greater variance and was impacted by seasonal influences. In order to overcome the challenges of the four week data set, trended data for the levels or values of charitable giving by channel on a month-by-month basis were needed to adjust for seasonality. However, there was no comparable publicly available data on the value of charitable giving at a channel specific or month-by-month level. This meant that no reliable data points could be used to adjust for seasonality.

There was the potential for the twelve month data to be subject to lower levels of recall. However, analysis of the proportions of charitable giving by each donor type across the twelve month and four week data sets showed extremely high degrees of similarity. This indicated that the twelve month data was not adversely affected by lower levels of recall.

In this way, the twelve month data provided us with confidence that levels of recall were reliable. Therefore, the twelve month data set was used for the analysis activity.

5.2 Parameters of the analytics approach

The scope of the research defined charitable giving as cash donations made to charity through ten specific donation channels in the 12 months prior to interview. These channels were:

1. Sponsorship online (e.g. Just Giving)
2. Sponsorship not online
3. Donations made by charity envelope/ cheque in the post
4. Cash collection at place of worship
5. Cash donation through buckets or tins
6. Direct debit or standing order (not payroll giving)
7. Donations directly to a charity through their website
8. Donations by text message
9. Donations by telephone (not by text or online)
10. Donations through cash machine/ ATM

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The analytics approach was based on data from these 10 donations channels only. A full glossary of all the definitions used within the research is provided in Appendix 5.

All data preparations and calculations were undertaken for both the twelve month and four week data sets, however only the twelve month data set is reported upon in the full report of findings.

5.3 Data preparations and calculations

A number of post-fieldwork steps were required to clean and prepare the data. These six steps (in order of completion) are presented in the following section.

5.3.1 Data coding

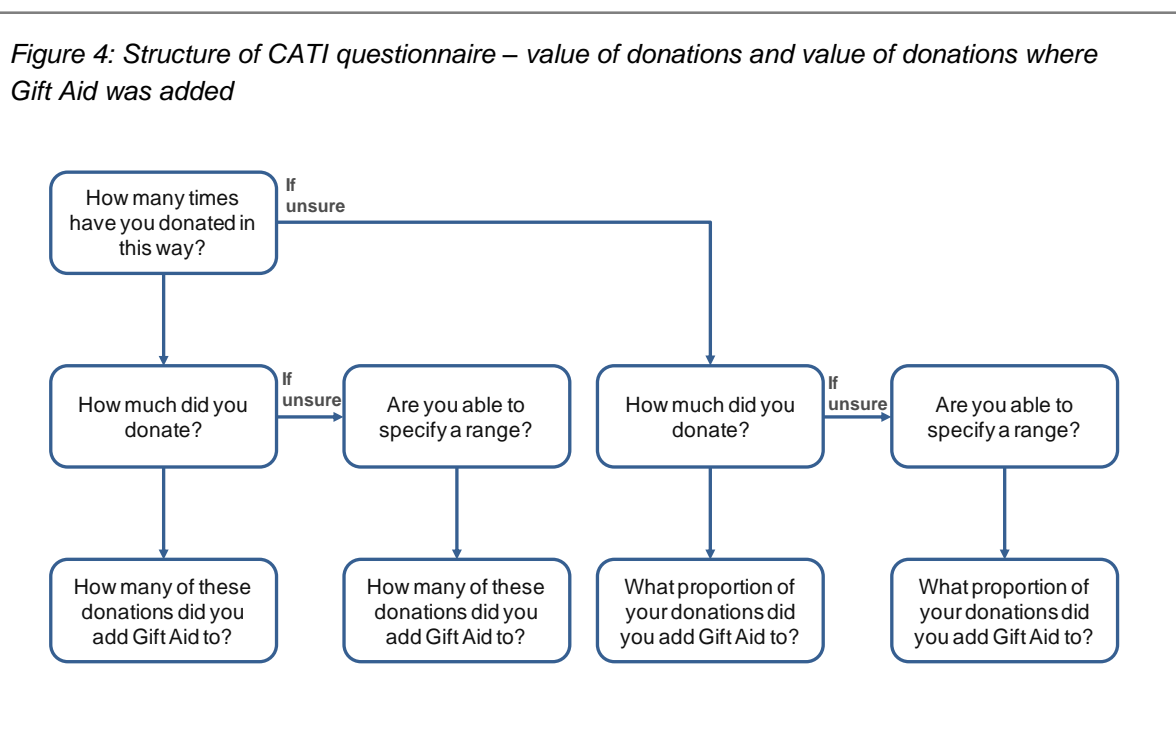
Use of CATI significantly reduces the need for data editing post-fieldwork. The questionnaire did not include open-ended questions, however, a small amount of coding was required for 'other specify' mentions.

5.3.2 Imputation

In order to meet the first research objective, the following information was required from each respondent for each donation channel:

1. Value of donation
2. Value of donation where Gift Aid was added

The questionnaire was designed to encourage respondents as much as possible to provide full responses to the questions which determined these values. Figure 4 represents the questionnaire structure relating to these questions.



On the few occasions where the necessary information could not be collected, a best-estimate for the missing data was required to prevent any under-estimation of the overall research metrics. Where possible a representative figure from a respondent supplied range was used but in some cases an estimate was imputed from the available data.

A set of imputation rules was developed to deal with each combination of missing values within a given channel. These were developed following analysis of externally available data (on charitable giving behaviour) and analysis of the un-imputed data collected in the research. The basis for the imputation rules were:

- Only summary data for the relevant channel was used for imputation. This was on the basis that charitable giving and Gift Aid behaviour in one channel is independent of another.
- Eligibility to add Gift Aid impacted on likelihood to add Gift Aid, and thus was taken into account when imputing data.
- Value of donations did not impact on likelihood to add Gift Aid, and therefore imputation of either of these values was independent of the other.

The imputation called for a set of constants to be used to either directly replace missing values or used in calculations to replace missing values. These constants were derived from the un-imputed data and the rules for determining them are outlined below.

(1) Determining value of donations from pre-defined ranges

Where a respondent was only able to provide an estimate within a predefined range, the missing data was imputed using the midpoint, mean or median of that range, depending on size and value of the range (Figure 5). The figures were calculated from the un-imputed data for each range band.

Figure 5: Determining value of donations from pre-defined ranges – midpoint, mean and median usage

Range of values	Data point used
Less than £1*	Uses midpoint Given the small ranges (£1), there were roughly equal proportions of those answering at either end of the scale. Taking the midpoint reflected this data distribution.
£1-£2*	
£2-£3*	
£3-£4*	
£4-£5*	
Less than £5	Uses mean Data distribution showed respondents typically gave values towards the lower end of the range due to the right skew, so taking the midpoint would overinflate the value given. The mean reflected the data distribution.
£5-9	
£10-19	
£20-49	
£50-£99	
£100-£199	
£200-£299	

£300 or more	Uses median Using the mean score would inflate the data owing to one or two very large donations. Median dampened the effect of high value donations (outliers).
--------------	--

*only shown for donating money through buckets or tins

(2) Determining value of donations not from pre-defined ranges

As the data for each donation channel included high value donations, i.e. outliers, it was inappropriate to use the mean of the total donation values for that channel to impute missing data. Instead, the median was used, which was calculated from un-imputed data.

The median was similarly used for direct debit donations. However, the value of direct debit donations was captured in a different way in the interview owing to the format of this donation channel. Respondents were asked about the frequency of direct debit deductions and the value of each deduction for each direct debit. Where data was missing, the median donation value for each individual direct debit and the median value for total donations made by all direct debits were used to impute.

(3) Determining value of donations where Gift Aid was added

The value of donations where Gift Aid was added was calculated by determining the proportion of donations where Gift Aid was added. The mean Gift Aid proportion (per channel by eligibility) was used to impute the missing data.

Exceptions:

- The proportion of donations where Gift Aid was added for donations made through buckets or tins was set to 0 as it was assumed that it was not possible to add Gift Aid for donations of this type.
- The instances of giving by ATM/ cash machine were insufficient to robustly calculate the mean Gift Aid proportion for this channel by eligibility status. To impute this data, donation channels that were similar in type were used to inform the mean Gift Aid proportion. The missing data for ATM/ cash machine was imputed using text message donations as the basis.

5.3.3 Truncation

Where respondents provided high estimates of the value of charitable giving donations, the data was truncated (at a channel level) to avoid extreme results biasing any estimates. The truncation values were determined by analysing the distribution of the un-imputed data.

5.3.4 Data calculations

All calculations were carried out at the individual respondent level.

For all donation channels (with the exception of direct debits), the number of donations, total value of donations and number of donations where Gift Aid was added was collected. From this, the total value of donations where Gift Aid was added could be determined by using the ratio 'Number of donations where Gift Aid was added: Total number of donations'. This is calculated at both the twelve month and four week level.

For direct debits, the frequency of the direct debit deduction and the value of each deduction for each direct debit (if more than one) were collected. Whether each direct debit had Gift Aid added was also collected. The frequency and value were then multiplied to obtain a twelve month total for *each* direct debit. These values for each direct debit were summed up to form a total direct debit figure.

The value of donations and the value of donations where Gift Aid was added was summed for each of the channels that a respondent donated through to create a total value for each respondent. Each respondent's value was then summed to create the total value of donations and the total value of donations where Gift Aid was added for the entire sample.

5.3.5 Weighting

Weighting was used to adjust for unequal selection probabilities in the sample design and differential non-response.

The data was weighted to reflect the population of those aged 16 or over in the United Kingdom. Weighting was conducted by applying the following steps:

1. The design weight was applied to reflect the probability of selection due to household size. Extreme weights were capped at 3.
2. Rim weighting was then used to weight against⁵:
 - Age
 - Gender
 - Region
 - Mosaic classification (aggregated)⁶
 - Eligibility to add Gift Aid status⁷

The rim weighting targets were set for each variable separately, i.e. they were not interlocking. Extreme weights were again capped at 3 within the rim-weighting. The final weights were then capped at 4.

The Design Effect from weighting of the final achieved sample is calculated using the following formula:

$$Design\ Effect = \frac{\sum_{i=1}^n W_i}{\sum_{i=1}^n W_i^2}$$

The weighting efficiency is simply the reciprocal of the design effect. A weighting efficiency close to 100% indicates little impact on the precision of the survey estimates due to

⁵ The following data sources were used to calculate the weighting variables: ONS 2014-based National Population Projections; HMRC Table 2.1 Number of individual income taxpayers

⁶ Rationale for using Mosaic classification as a proxy for socio-economic classification is outlined in section 3.2.2

⁷ Income taxpayer status was used as a proxy for 'eligibility to add Gift Aid'. Data was weighted for taxpayers vs. non-taxpayers (at the UK's population level) to ensure the correct balance between those eligible and ineligible to add Gift Aid. After weighting, the data reflected the UK's population of the proportion of individuals in the additional rate, higher rate, basic rate and non-tax payer status groups. Further explanation for how the 'eligible to add Gift Aid status' was calculated is included in Appendix 2.

weighting. Whilst a weighting efficiency close to 0% indicates a large impact on the precision of survey estimates due to weighting.

The weighting efficiency for this survey is 54.6%.

Figure 6 presents the rim weighting targets, and the achieved unweighted and weighted sample counts.

Figure 6: Rim weighting targets and achieved sample counts and percentages (unweighted and weighted)

Weighting Rim	Population target	Achieved sample			
		Unweighted data		Weighted data	
		N	%	N	%
Age					
16-34	31.1%	200	14.5%	384	27.9%
35-54	34.2%	327	23.7%	484	35.2%
55+	34.7%	850	61.7%	509	37.0%
<i>Total</i>	<i>100.0%</i>	<i>1,377</i>	<i>100.0%</i>	<i>1,377</i>	<i>100.0%</i>
Gender					
Female	51.4%	778	56.5%	729	52.9%
Male	48.6%	599	43.5%	648	47.1%
<i>Total</i>	<i>100.0%</i>	<i>1,377</i>	<i>100.0%</i>	<i>1,377</i>	<i>100.0%</i>
Region					
East Midlands	7.2%	82	6.0%	103	7.5%
East of England	9.2%	128	9.3%	127	9.2%
London	12.8%	168	12.2%	167	12.1%
North East	4.2%	67	4.9%	60	4.4%
North West	11.2%	131	9.5%	153	11.1%
Northern Ireland	2.8%	34	2.5%	37	2.7%
Scotland	8.5%	125	9.1%	116	8.4%
South East	13.6%	211	15.3%	187	13.6%
South West	8.5%	134	9.7%	115	8.3%
Wales	4.9%	69	5.0%	69	5.0%

West Midlands	8.8%	116	8.4%	125	9.1%
Yorkshire and The Humber	8.4%	112	8.1%	119	8.6%
<i>Total</i>	<i>100.0%</i>	<i>1,377</i>	<i>100.0%</i>	<i>1,377</i>	<i>100.0%</i>
Mosaic classification⁸					
Group 1	26.7%	618	44.9%	390	28.3%
Group 2	29.3%	417	30.3%	423	30.8%
Group 3	24.6%	226	16.4%	333	24.2%
Group 4	19.4%	116	8.4%	231	16.7%
<i>Total</i>	<i>100.0%</i>	<i>1,377</i>	<i>100.0%</i>	<i>1,377</i>	<i>100.0%</i>
Eligibility to add Gift Aid Status					
Ineligible to add Gift Aid	43.3%	418	30.4%	599	43.5%
Eligible to add Gift Aid	56.7%	959	69.6%	778	56.5%
<i>Total</i>	<i>100.0%</i>	<i>1,377</i>	<i>100.0%</i>	<i>1,377</i>	<i>100.0%</i>

5.3.6 Calibration

There was only one reliable data point that could be used for calibration. This was the value of total charitable donations where Gift Aid was added, supplied by HMRC⁹.

This data point included the value of non-financial donations of goods to charity shops. As the scope of the research did not include donations of this type, it was necessary to calculate the value of non-financial donations of goods and re-base the value of total charitable donations where Gift Aid was added to exclude this figure. This was calculated using data supplied by HMRC¹⁰.

Using the re-based figure as the calibration point, the following steps were undertaken to calibrate the data:

1. The total monetary values of donations made among the sample population were grossed up to the UK population of those aged 16 or over.

⁸ See Appendix 3 for a summary of how the Mosaic classifications have been aggregated

⁹ The value of total charitable giving where Gift Aid was added was unpublished at time of use. It relates to the time period 13th January 2015 to 12th January 2016

¹⁰ The value of non-financial donations of goods was calculated using data that was unpublished at the time of use. The value of non-financial donations of goods was calculated for the time period January 2015 to December 2015

- The grossed up figures were then reconciled with the calibration point, and adjusted by a calibration factor.

5.4 Data outcome

The data preparations and calculations allowed us to calculate robust and reliable estimates for the prevalence (proportion) of and value (£) of charitable giving generated by the four donation types (Figure 7).

Figure 7: The prevalence and value of charitable giving generated by the four donation types

	Total value of donations (£/%)		Total
	Gift Aid <u>was added</u>	Gift Aid <u>was not added</u>	
Donations <u>eligible</u> to have Gift Aid added			
Donations <u>ineligible</u> to have Gift Aid added			
Total			

The total value of charitable giving generated by the four donation types was £8.91bn¹¹. This value is different from the value of total charitable giving generated in other research (e.g. the Cabinet Office Community Life survey and the Charities Aid Foundation UK Giving report), in part because of the different definition of charitable giving used. This research also used a different methodology to the other published studies, which also contributes to the difference.

¹¹ For full details of the research findings please refer to the published report.

6 Appendices

Appendix 1: Questionnaire

INTRODUCTION

INTERVIEWER INSTRUCTIONS: READ OUT

Good morning/afternoon. My name is **[INTERVIEWER NAME]** and I'm calling from Quadrangle, an independent market research company. We are conducting a survey on behalf of HMRC to understand how people feel about charitable giving, regardless of whether they give to charity or not.

INTERVIEWER, IF ASKED, THE CLIENT IS HM REVENUE & CUSTOMS

IF NECESSARY

The survey will take around 5 to 15 minutes to complete, depending on your answers.

I reassure you that this is not a cold call and that we will not try to sell you anything or ask you to donate money to charity as a result of this call. It is completely confidential and you will not be identified in any research findings. We will also not ask you any sensitive details about yourself.

Before starting the survey, please can I ask you a couple of questions about your household?

IF YES: CONTINUE

IF NO: ARRANGE A CALL BACK OR CLOSE IF REFUSAL

**NEXT BIRTHDAY RULE – RANDOM PROBABILITY****SINGLE CODE**

QX1. We want to make sure that we are speaking to a good cross section of the public. Please can you tell me how many people aged 16 or over, including yourself, live in your household?

INTERVIEWER INSTRUCTIONS: DO NOT READ OUT

1	1	
2	2	
3	3	
4	4	
5	5	
6	6	
7 or more	7	
Business number	8	CLOSE
No one aged over 16	9	
Don't know	99	
Refused	97	

IF MORE THAN ONE PERSON IN HOUSEHOLD, SINGLE CODE

QX2. And thinking only about those people aged 16 or over, including yourself, who has the next birthday?

INTERVIEWER INSTRUCTIONS: DO NOT READ OUT

IF NECESSARY, EXPLAIN THAT THE PERSON WITH THE NEXT BIRTHDAY IS SELECTED TO ENSURE THAT THE SURVEY RESULTS ARE NATIONALLY REPRESENTATIVE OF ADULTS IN THE UK

Respondent	1	
Someone else	2	
Refused	97	CLOSE

IF RESPONDENT DOES NOT HAVE THE NEXT BIRTHDAY, SINGLE CODE

QX3. Please can I speak to that person?

INTERVIEWER INSTRUCTIONS: DO NOT READ OUT

IF NECESSARY, EXPLAIN THAT THE PERSON WITH THE NEXT BIRTHDAY IS SELECTED TO ENSURE THAT THE SURVEY RESULTS ARE NATIONALLY REPRESENTATIVE OF ADULTS IN THE UK

Yes, available	1	CONTINUE
No, not available	2	ARRANGE CALL BACK
Refused	97	CLOSE

IF SELECTED RESPONDENT IS AVAILABLE, DISPLAY INTRO

QX3i. Good morning/afternoon. My name is **[INTERVIEWER NAME]** and I'm calling from Quadrangle, an independent market research company. We are conducting a survey on behalf of the Government, to better understand how people feel about charitable giving, regardless of whether they give to charity or not.

INTERVIEWER, IF ASKED, THE CLIENT IS HM REVENUE & CUSTOMS

The survey will take around 3 to 10 minutes to complete, depending on your answers.

I reassure you that this is not a cold call and that we will not try to sell you anything or ask you to donate money to charity as a result of this call. It is completely confidential and you will not be identified in any research findings. We will also not ask you any sensitive details about yourself.

Proceed with survey	1	CONTINUE
Bring up outcome codes	2	

IF HAPPY TO PROCEED, SINGLE CODE

QX4. Is now a convenient time to speak?

INTERVIEWER INSTRUCTIONS: DO NOT READ OUT

Yes	1	CONTINUE
No	2	ARRANGE CALL BACK
Refused	97	CLOSE

OPEN NUMERIC

QX5. Can I just check what age were you on your last birthday?

INTERVIEWER INSTRUCTIONS: DO NOT READ OUT

[WRITE IN WHOLE NUMBER BETWEEN 1-101 ONLY]	
Prefer not to say	97

IF ANSWER NOT PROVIDED AT PREVIOUS QUESTION, SINGLE CODE

QX6. Please can you specify which age band you are in?

INTERVIEWER INSTRUCTIONS: READ OUT UNTIL CODED

1-15	1	CLOSE
16-19	2	
20-24	3	
25-34	4	
35-44	5	
45-54	6	
55-64	7	
65+	8	
Prefer not to say [DO NOT READ OUT]	97	CLOSE

IF BOOST SAMPLE, OPEN NUMERIC

QX7. Can I just check what age were you on your last birthday?

INTERVIEWER INSTRUCTIONS: DO NOT READ OUT

[WRITE IN WHOLE NUMBER BETWEEN 1-101 ONLY] [CLOSE IF NOT 18 – 24]	
Prefer not to say	97

IF ANSWER NOT PROVIDED AT PREVIOUS QUESTION, SINGLE CODE

QX8. Please can you specify which age band you are in?

INTERVIEWER INSTRUCTIONS: READ OUT UNTIL CODED

1-15	1	CLOSE
16-17	2	CLOSE
18-19	3	
20-24	4	
25-34	5	CLOSE
35-44	6	CLOSE
45-54	7	CLOSE
55-64	8	CLOSE
65+	9	CLOSE
Prefer not to say [DO NOT READ OUT]	97	CLOSE

**SCREENING QUESTIONS****INTERVIEWER INSTRUCTIONS: READ OUT**

Thank you for agreeing to take part in this research, I appreciate you taking the time to speak to us. As I mentioned, we're conducting this survey to understand how you feel about charitable giving. We will also ask you a few questions about how much, if at all, you give to charity.

When answering these questions, please only consider donations that you personally have made in your own name.

INTERVIEWER: IF REQUIRED, CLARIFY THAT THE RESEARCH IS BEING CONDUCTED ON BEHALF OF HM REVENUE & CUSTOMS.**MULTI CODE**

QS2. In the past 12 months, that's since [November/ December/ January] last year, have you given money to charity in any of the following ways? As I read them out, I would like you to tell me if you have by simply saying 'yes' or 'no'.

INTERVIEWER INSTRUCTIONS: READ OUT**IF REQUIRED CLARIFY THAT BUYING THE BIG ISSUE SHOULD GO UNDER "OTHER METHOD OF GIVING"**

Did not give to charity [DO NOT READ OUT, CODE IF RESPONDENT DID NOT SELECT ANY CODES]	18
Sponsorship online through websites such as Just Giving or Virgin Giving	1
Sponsorship not online, for example filling out a paper sponsorship form	2
Collections using a charity envelope or payment by cheque	4
Cash collection at church, mosque or other place of worship	5
Buying raffle tickets or spending money at fundraising events such as at charity dinners, fetes or jumble sales	3
Money to collecting tins or buckets, such as in the street, at work, in a supermarket or on a shop counter	6
Payroll Giving [IF UNSURE, READ OUT: This means that a donation is taken directly from your salary and would appear on your pay slip]	7
Regular donation via direct debit or standing order, weekly, monthly or less frequently	8
Giving to people begging on the street	9
Donation by text message	10
Donation by telephone (excluding online or via text message)	11
Donation made directly to a charity via their website	12
Donation via an ATM or cash machine	13
Donating goods to a charity shop	14
Making a purchase where the price includes a charitable donation	15
Any other method of giving (excluding donating goods or prizes) (Please specify)	17

SINGLE CODE

QS6. The next question is needed for our analysis purposes but I just want to remind you that your answers are completely confidential.

Please can you tell me which of the following best represents your PERSONAL income?

Please think of your TOTAL personal income before any deductions for income tax or National Insurance. Please include income from earnings, self employment, benefits, pension, and interest from savings. As I read out the options, please say 'yes' or 'no' to indicate which applies to you.

In a year, is your personal income...

INTERVIEWER INSTRUCTIONS: READ OUT ANNUAL INCOME BEFORE DEDUCTIONS UNTIL CODED

Up to £10,600	1
Under £42,385	2
Under £100,000	3
Under £150,000	4
£150,000 or more	5
Prefer not to say [DO NOT READ OUT]	97
Don't know / Not sure [DO NOT READ OUT]	99

**IF DONOR, SINGLE CODE**

QS8a. The Government operates a scheme called Gift Aid. It allows charities to claim 25p tax back for every £1 an individual donates if Gift Aid is added to that donation.
Have you heard of Gift Aid before today?

INTERVIEWER INSTRUCTIONS: DO NOT READ OUT

Yes	1
No	2

IF DONOR AND HEARD OF GIFT AID, SINGLE CODE

QS8b. Have you ever added Gift Aid to a donation that you've made to charity?

INTERVIEWER INSTRUCTIONS: DO NOT READ OUT

Yes	1
No	2

IF DONOR AND HEARD OF GIFT AID AND HIGHER RATE TAX PAYER, SINGLE CODE

QS9. Are you aware that if you're a higher rate tax payer you can claim tax relief from the government on the donations you have made to charity?

INTERVIEWER INSTRUCTIONS: DO NOT READ OUT

Yes	1
No	2

IF NEVER ADDED GIFT AID, MULTI CODE

QS10. May I ask why you have not added Gift Aid to any donations you have made to charity? **PROBE:** Are there any other reasons?

INTERVIEWER INSTRUCTIONS: DO NOT READ OUT

CONTINUE TILL ALL RECORDED, CLARIFY RESPONSE IF YOU ARE UNSURE WHICH TO CODE, AVOID TYPING IN OTHER SPECIFY IF POSSIBLE

Unsure about Gift Aid [DO NOT READ OUT HEADER]	
I'm not sure if I am eligible to add Gift Aid to my donations	1
I don't know when it's ok to add Gift Aid so I tend not to do it	3
Don't know anything about Gift Aid	4
Have not heard of Gift Aid [DO NOT DISPLAY, AUTOCODE IF NEVER HEARD OF GIFT AID]	5
I don't know how to add Gift Aid	21
I don't know enough about Gift Aid	23
Form filling [DO NOT READ OUT HEADER]	
It's too much hassle to fill in additional Gift Aid declaration/form	6
Personal details [DO NOT READ OUT HEADER]	
I don't want to share my personal information with the charities	7
I don't want to share my personal information with the online donation sites	8
It wasn't the right environment to give my personal details	9
Distrust [DO NOT READ OUT HEADER]	
I don't trust the Government to give the money to charities	10
I don't think the charities will get the money because they won't reclaim it from the government	11
Too expensive [DO NOT READ OUT HEADER]	
It means the amount I want to donate becomes higher than I originally intended	12



It feels like a fee I have to pay to donate to charity	13
No opportunity [DO NOT READ OUT HEADER]	
I wasn't given the opportunity to add Gift Aid	14
The donation channel (e.g. website) did not prompt me to add Gift Aid	17
I gave my donation to a third party or someone else and am unsure if Gift Aid was added on my behalf/ Gift Aid couldn't be added. [INTERVIEWER NOTE: a third party does not mean an intermediary website e.g. Just Giving.]	18
Donation too small [DO NOT READ OUT HEADER]	
The amount I was donating was too small to be able to add Gift Aid	15
It wasn't worth the effort as the amount I was donating was too small	16
Ineligible [DO NOT READ OUT HEADER]	
I am not eligible to add Gift Aid as I don't pay tax or earn enough	20
Distrust [DO NOT READ OUT HEADER]	
It sounds like a scam/ it doesn't sound real	22
Don't remember/ don't know	97
Other reason (Please specify)	98

A. CHARITABLE GIVING AND GIFT AID IN LAST 12 MONTHS

IF DONOR

INTERVIEWER INSTRUCTIONS: READ OUT

I would now like to ask you follow up questions about the donations you've made to charities in the last 12 months, that's since [November/ December/ January] last year. This is because one of the purposes of this survey is to help us estimate how much the public donates to charity overall. Please remember that your answers are confidential

INTERVIEWER, IF ASKED, THE CLIENT IS HM REVENUE & CUSTOMS

This may feel a little bit repetitive but it is important to us that we understand each donation type.

Don't worry if you're not sure about something and give the best estimates that you can.

IF DONOR, NOT ASKED OF DIRECT DEBIT DONATIONS, OPEN NUMERIC

QA1a. How many times, in the last 12 months, since [November/ December/ January] last year, have you **[DONATION TYPE]**?

IF NOT SURE: That's not a problem, please give me your best estimate.

INTERVIEWER INSTRUCTIONS: DO NOT READ OUT

IF UNCLEAR OR UNSURE PROBE: Is it something you do regularly?

- **IF REGULARLY:** Is it...?
 - ...ONCE A MONTH = 12
 - ...ONCE A FORTNIGHT (OR TWICE A MONTH) = 25
 - ...ONCE A WEEK = 52 (52 WEEKS IN A YEAR)
 - ...TWICE A WEEK = 104
 - ...THREE TIMES A WEEK = 156
- **IF NOT REGULARLY:** Is it a couple of times in the last year? More than that?
- **CHECK WITH RESPONDENT BEFORE SUBMITTING ANSWER**

WRITE IN WHOLE NUMBER ONLY 1-160	
Can't remember	99

IF DONOR, DIRECT DEBIT DONATIONS ONLY, OPEN NUMERIC

QA1b. You said that in the last 12 months you donated to charity using direct debits. How many direct debits do you have? Please include any ongoing direct debits or ones you started or cancelled after [November/ December/ January] last year.

INTERVIEWER INSTRUCTIONS: DO NOT READ OUT

- **IF RESPONDENT SAYS 11 OR MORE DIRECT DEBITS THEN PROBE:** Just to check, do you donate via direct debit to [NUMBER PROVIDED BY RESPONDENT] different charities?
- **IF RESPONDENT SAYS THEY CAN'T REMEMBER OR AREN'T SURE THEN PROBE FOR CLOSEST ESTIMATE:** It is just one direct debit to one charity? Or more than that?

WRITE IN WHOLE NUMBER ONLY 1-26	
Can't remember	99

IF DONOR, NOT ASKED OF DIRECT DEBIT DONATIONS

**QA2a. >>ALL DONATION CHANNELS EXCLUDING MONEY IN BUCKETS AND TINS:**About how much in total have you donated in this way in the last 12 months?**>>MONEY IN BUCKETS AND TINS ONLY:** About how much in total have you donated by putting money in collecting tins or buckets in the last 12 months?**INTERVIEWER INSTRUCTIONS: DO NOT READ OUT****IF RESPONDENT IS UNSURE SAY:** If you are unsure, please give me your best estimate.

£	ALLOW WHOLE £ OR £ VALUES TO ONE OR TWO DECIMAL PLACES, DO NOT ALLOW 0]	
Prefer not to say		97
Can't remember/ Not sure		99

IF ANSWER NOT PROVIDED AT PREVIOUS QUESTION, SINGLE CODE**QA2b.** Are you able to specify a range?**IF WILLING TO PROCEED:** Was it...**INTERVIEWER INSTRUCTIONS: READ OUT UNTIL CODED**

Less than £1 [DISPLAY FOR MONEY IN BUCKETS AND TINS ONLY]	1
£1-£2 [DISPLAY FOR MONEY IN BUCKETS AND TINS ONLY]	2
£2-£3 [DISPLAY FOR MONEY IN BUCKETS AND TINS ONLY]	3
£3-£4 [DISPLAY FOR MONEY IN BUCKETS AND TINS ONLY]	4
£4-£5 [DISPLAY FOR MONEY IN BUCKETS AND TINS ONLY]	5
Less than £5 [DO NOT DISPLAY [DISPLAY FOR MONEY IN BUCKETS AND TINS]	6
£5-9	7
£10-19	8
£20-49	9
£50-£99	10
£100-£199	11
£200-£299	12
£300 or more	13
Prefer not to say	97
Can't remember / Not sure	99

IF DONOR, NOT ASKED OF DIRECT DEBIT DONATIONS AND MONEY IN BUCKETS AND TINS, NOT ASKED IF DONATION FREQUENCY UNKNOWN, NOT ASKED IF NEVER HEARD OF GIFT AID OR NEVER ADDED GIFT AID TO ANY DONATION, OPEN NUMERIC, SINGLE CODE**QA3a. >>IF DONATION FREQUENCY IS 1:** Have you added Gift Aid to this donation?**IF NO: THEN TYPE IN 0, IF YES: THEN TYPE IN 1****>> IF DONATION FREQUENCY IS MORE THAN 1:** Have you added Gift Aid to any of those donations?**IF NO: THEN TYPE IN 0, IF YES:** How many did you add Gift Aid to?**INTERVIEWER INSTRUCTIONS: DO NOT READ OUT****TYPE IN ANSWER AND MAKE SURE IT DOES NOT EXCEED THE TOTAL NUMBER OF DONATIONS SPECIFIED BELOW.**



IF ASKED 'WHAT IS GIFT AID', READ OUT: Adding Gift Aid to your donation means charities can claim from the government an extra 25p for every £1 you give.

WRITE IN WHOLE NUMBER ONLY 0-160	
Can't remember	99

IF DONATION FREQUENCY UNKNOWN OR IF EXACT NUMBER OF DONATIONS WHERE GIFT AID ADDED UNKNOWN, SINGLE CODE

QA3c. We appreciate that you are unable to tell us the number of donations of this type in the last 12 months. Are you able to tell us whether you added Gift Aid to any of these donations?

IF YES: Roughly what proportion of your donations of this type did you add Gift Aid to? For example, was it most of those donations, roughly half or a quarter of them?

	NUM. VALUE
All of them/ Yes (100%)	100
Three quarters (75%)	75
Two thirds (66%)	66
Half (50%)	50
A bit less than half (45%)	45
A third (33%)	33
A quarter (25%)	25
A fifth (20%)	20
A tenth (10%)	10
None/ No (0%)	0
Don't know/ Can't remember	99

IF DONOR, DIRECT DEBIT DONATIONS ONLY

QA4intro. >>**IF ONE DIRECT DEBIT ONLY:** You said that you donated using 1 direct debit in the last 12 months. I would now like to ask you a couple of quick questions about it.

>>**IF TWO TO TEN DIRECT DEBITS:** You said that you donated using [NUMBER OF DIRECT DEBITS] direct debits in the last 12 months, I would like to ask you a couple of quick questions about each one.

>> **IF ELEVEN DIRECT DEBITS:** You said that you donated using [NUMBER OF DIRECT DEBITS] direct debits in the last 12 months, I would like to ask you a couple of quick questions about 10 of them.

IF DONOR, DIRECT DEBIT DONATIONS ONLY

QA4a. >> **IF ONE DIRECT DEBIT ONLY:** Thinking about your direct debit...

>> **IF TWO TO TEN DIRECT DEBITS:** Thinking about your first direct debit...

INTERVIEWER INSTRUCTIONS: READ OUT AND PROBE TO GET THE BEST ESTIMATE. IF UNSURE ASK FOR AN ESTIMATE.

ROWS

QA4a_1	How many times has the direct debit gone out of your account in the last 12 months?
QA4a_2	What was the value each time it has gone out?
QA4a_3	And have you added Gift Aid to this direct debit? [DISPLAY IF EVER ADDED GIFT AID] [INTERVIEWER INSTRUCTION: IF YES CODE 1 IF NO CODE 0]
QA4a_4	And has the direct debit gone out of your account in the last 4 weeks? IF YES: How many times?



September 2016

COLUMNS

INSERT WHOLE NUMBER ONLY	[OPEN NUMERIC]
Prefer not to say [SINGLE CODE] [DO NOT READ OUT]	97
Can't remember/ Not sure [SINGLE CODE] [DO NOT READ OUT]	99

- **IF STILL UNSURE OF OR IF UNWILLING TO GIVE AN AMOUNT FOR ANY DIRECT DEBIT:** Can you tell me which of the following ranges the amount would fall into? **IF WILLING TO PROCEED:** Was it...
- **READ OUT RANGES FROM TABLE BELOW UNTIL SELECTED AND THEN TYPE IN AMOUNT AS INDICATED**

1	If	Less than £5	type in	£2.5
2	If	£5-9	type in	£7
3	If	£10-19	type in	£14.5
4	If	£20-49	type in	£34.5
5	If	£50-£99	type in	£74.5
6	If	£100-£199	type in	£149.5
7	If	£200-£299	type in	£249.5
8	If	£300 or more	type in	£300

REPEAT FOR MAX 10 OPTIONS

IF DONOR AND NOT ADDED GIFT AID TO ALL DONATION, NOT ASKED OF MONEY IN BUCKETS AND TINS, NOT ASKED IF NEVER HEARD OF GIFT AID OR NEVER ADDED GIFT AID TO ANY DONATION, MULTICODE

- QA6.** **[IF NOT ADDED GIFT AID TO SOME/ ALL DONATIONS]** May I ask why you have not added Gift Aid to some/ all of your donations of this type?
[IF NOT ADDED GIFT AID TO ANY DONATIONS] May I ask why you have not added Gift Aid to your donations of this type?

**INTERVIEWER INSTRUCTIONS: DO NOT READ OUT, CONTINUE TILL ALL RECORDED
AVOID TYPING IN OTHER SPECIFY IF POSSIBLE**

Unsure about Gift Aid [DO NOT READ OUT HEADER]	
I'm not sure if I am eligible to add Gift Aid to my donations	1
I didn't know I could add Gift Aid to this type of donation	2
I don't know when it's ok to add Gift Aid so I tend not to do it	3
Don't know anything about Gift Aid	4
Have not heard of Gift Aid [DO NOT DISPLAY, AUTOCODE IF NEVER HEARD OF GIFT AID]	5
I don't know how to add Gift Aid	21
I don't know enough about Gift Aid	23
Form filling [DO NOT READ OUT HEADER]	
It's too much hassle to fill in additional Gift Aid declaration/form	6
I was too busy/ didn't have the time to do it	24
Couldn't be bothered to add Gift Aid	25
Personal details [DO NOT READ OUT HEADER]	
I don't want to share my personal information with the charities	7
I don't want to share my personal information with the online donation sites	8
It wasn't the right environment to give my personal details	9
Distrust [DO NOT READ OUT HEADER]	
I don't trust the Government to give the money to charities	10



I don't think the charities will get the money because they won't reclaim it from the government	11
Too expensive [DO NOT READ OUT HEADER]	
It means the amount I want to donate becomes higher than I originally intended	12
It feels like a fee I have to pay to donate to charity	13
No opportunity [DO NOT READ OUT HEADER]	
I wasn't given the opportunity to add Gift Aid	14
The donation channel (e.g. website) did not prompt me to add Gift Aid	17
I gave my donation to a third party or someone else and am unsure if Gift Aid was added on my behalf / Gift Aid couldn't be added. [INTERVIEWER NOTE: a third party does not mean an intermediary website e.g. Just Giving.]	18
Ineligible [DO NOT READ OUT HEADER]	
I am not eligible to add Gift Aid as I don't pay tax or earn enough	20
Donation too small [DO NOT READ OUT HEADER]	
The amount I was donating was too small to be able to add Gift Aid	15
It wasn't worth the effort as the amount I was donating was too small	16
I forgot to do it that time	19
Don't remember/ don't know	97
Other reason (Please specify)	98

IF DONOR AND HIGHER RATE TAX PAYER AND AWARE OF HIGHER RATE TAX RELIEF SCHEME AND ADDED GIFT AID TO SOME/ ALL DONATIONS MADE, SINGLE CODE

QA7. [IF GIFT AID ADDED TO ALL DONATIONS] You said you added Gift Aid to your donation(s). Have you already, or do you intend to claim personal tax relief on this donation/ these donations?

[IF GIFT AID ADDED TO SOME DONATIONS] You said that you added Gift Aid to some of your donations. Have you already, or do you intend to claim personal tax relief on these donations?

[IF TWO OR MORE DONATIONS MADE] IF YES: Is that a claim on all donations of this type that you have made in the last 12 months and added Gift Aid to or a proportion of them? For example, is it most of those donations, roughly half or a quarter of them?

INTERVIEWER INSTRUCTIONS: DO NOT READ OUT

IF ASKED 'WHAT DO YOU MEAN BY TAX RELIEF', READ OUT: If you added Gift Aid to your donation and pay tax at the higher (40%) or additional (45%) rate, you can claim from HM Revenue & Customs the difference between the rate you pay (so the 40% or 45%) and basic rate tax charities pay on your donation (typically 20%), so this means you can claim back 20% or 25% on your donation from HMRC.

All of them/ Yes (100%)	100
Three quarters (75%)	75
Two thirds (66%)	66
Half (50%)	50
A bit less than half (45%)	45
A third (33%)	33
A quarter (25%)	25
A fifth (20%)	20
A tenth (10%)	10



None/ No (0%)	0
Other (Please specify)	98
Don't know/ Can't remember	99

IF DONOR AND HIGHER RATE TAX PAYER AND AWARE OF HIGHER RATE TAX RELIEF SCHEME AND ADDED GIFT AID TO SOME/ ALL DONATIONS MADE AND FULL TAX RELIEF NOT CLAIMED, MULTICODE

QA8. May I ask why you are not claiming full tax relief on the donation/ all of the donations you added Gift Aid to?

PROBE: Are there any other reasons?

INTERVIEWER INSTRUCTIONS: DO NOT READ OUT, CONTINUE TILL ALL RECORDED

I was not aware that this was possible at all [DO NOT DISPLAY, AUTOCODE IF NOT AWARE OF TAX RELIEF SCHEME]	1
I was not aware that this was possible for this type of donation	2
I have heard that this is possible, but I don't know how to go about it	3
It takes too much time and effort to claim the tax rebate	4
The process is too complicated	5
I am paying the higher rate of tax for the first time this year so was not eligible before	6
I would only get a small amount of money back / the value of donation was so small	7
Other (Please specify)	98

REPEAT QUESTIONS IN A LOOP FOR EACH DONATION CHANNEL SELECTED

B: CHARITABLE GIVING AND GIFT AID IN LAST 4 WEEKS

**INTERVIEWER INSTRUCTIONS: READ OUT
IF DONOR, SINGLE CODE**

QB1. We have been discussing your donations to charity in the last 12 months.
Have any of these donations been in the last 4 weeks?

INTERVIEWER INSTRUCTIONS: READ OUT EACH OF THE CODES

INSERT ALL DONATION CHANNELS SELECTED	
None of these [DO NOT READ OUT]	96
Can't remember [DO NOT READ OUT]	99

IF MORE THAN ONE CHANNEL SELECTED

READ OUT: To help improve our estimates, I'm now going to ask you a small number of questions about each type of donation you have made in the last 4 weeks. This is the last time we'll run through these questions. Please don't worry if you're not sure and give the best estimates that you can.

IF 4 WEEK DONOR, OPEN NUMERIC

QB1a. How many times, in the last 4 weeks, have you **[DONATION TYPE]**?

IF NOT SURE: That's not a problem, please give me your best estimate.

WRITE IN WHOLE NUMBER ONLY 1-160	
Can't remember	99

**IF 4 WEEK DONOR EXCLUDING DIRECT DEBIT DONATIONS, OPEN NUMERIC THEN SINGLE CODE****QB2a. >> ALL DONATION CHANNELS EXCLUDING MONEY IN BUCKETS AND TINS:**About how much in total have you donated in this way in the last 4 weeks?**>> MONEY IN BUCKETS AND TINS ONLY:** About how much in total have you donated by putting money in collecting tins or buckets in the last 4 weeks?**INTERVIEWER INSTRUCTIONS: DO NOT READ OUT****IF RESPONDENT IS UNSURE SAY:** If you are unsure, please give me your best estimate.

£	[ALLOW WHOLE £ OR £ VALUES TO ONE OR TWO DECIMAL PLACES, DO NOT ALLOW 0]	
Prefer not to say		97
Can't remember/ Not sure		99

IF ANSWER NOT PROVIDED AT PREVIOUS QUESTION, SINGLE CODE**QB2b.** Are you able to specify a range?**IF WILLING TO PROCEED:** Was it...**INTERVIEWER INSTRUCTIONS: READ OUT UNTIL CODED**

Less than £1	[DISPLAY FOR MONEY IN BUCKETS AND TINS ONLY]	1
£1-£2	[DISPLAY FOR MONEY IN BUCKETS AND TINS ONLY]	2
£2-£3	[DISPLAY FOR MONEY IN BUCKETS AND TINS ONLY]	3
£3-£4	[DISPLAY FOR MONEY IN BUCKETS AND TINS ONLY]	4
£4-£5	[DISPLAY FOR MONEY IN BUCKETS AND TINS ONLY]	5
Less than £5	[DO NOT DISPLAY [DISPLAY FOR MONEY IN BUCKETS AND TINS]	6
£5-9		7
£10-19		8
£20-49		9
£50-£99		10
£100-£199		11
£200-£299		12
£300 or more		13
Prefer not to say		97
Can't remember / Not sure		99

IF 4 WEEK DONOR, NOT ASKED OF DIRECT DEBIT DONATIONS AND MONEY IN BUCKETS AND TINS, NOT ASKED IF DONATION FREQUENCY UNKNOWN, NOT ASKED IF NEVER HEARD OF GIFT AID OR NEVER ADDED GIFT AID TO ANY DONATION, OPEN NUMERIC, SINGLE CODE**QB3a. >> IF DONATION FREQUENCY IS 1:** Have you added Gift Aid to this donation?**IF NO: THEN TYPE IN 0, IF YES: THEN TYPE IN 1****>> IF DONATION FREQUENCY IS MORE THAN ONE:** Have you added Gift Aid to any of those donations?**IF NO: THEN TYPE IN 0, IF YES:** How many did you add Gift Aid to?**INTERVIEWER INSTRUCTIONS: DO NOT READ OUT**



TYPE IN ANSWER AND MAKE SURE IT DOES NOT EXCEED THE TOTAL NUMBER OF DONATIONS SPECIFIED BELOW.

IF ASKED 'WHAT IS GIFT AID', READ OUT: Adding Gift Aid to your donation means charities can claim from the government an extra 25p for every £1 you give.

WRITE IN WHOLE NUMBER ONLY 0-160	
Can't remember	99

IF DONATION FREQUENCY UNKNOWN OR IF EXACT NUMBER OF DONATIONS WHERE GIFT AID ADDED UNKNOWN, SINGLE CODE

QB3c. We appreciate that you are unable to tell us the number of donations of this type in the last 4 weeks. Are you able to tell us whether you added Gift Aid to any of these donations?

IF YES: Roughly what proportion of your donations of this type did you add Gift Aid to? For example, was it most of those donations, roughly half or a quarter of them?

	NUM. VALUE
All of them/ Yes (100%)	100
Three quarters (75%)	75
Two thirds (66%)	66
Half (50%)	50
A little less than half (45%)	45
A third (33%)	33
A quarter (25%)	25
A fifth (20%)	20
A tenth (10%)	10
None/ No (0%)	0
Other (Please specify)	98
Don't know/ Can't remember	99

IF 4 WEEK DONOR AND HIGHER RATE TAX PAYER AND AWARE OF HIGHER RATE TAX RELIEF SCHEME AND ADDED GIFT AID TO SOME/ ALL DONATIONS MADE, SINGLE CODE

QB7. [IF GIFT AID ADDED TO ALL DONATIONS] You said you added Gift Aid to your donation(s). Have you already, or do you intend to claim personal tax relief on this donation/ these donations?

[IF GIFT AID ADDED TO SOME DONATIONS] You said that you added Gift Aid to some of your donations. Have you already, or do you intend to claim personal tax relief on these donations?

[IF TWO OR MORE DONATIONS MADE] IF YES: Is that a claim on all donations of this type that you have made in the last 4 weeks and added Gift Aid to or a proportion of them? For example, is it most of those donations, roughly half or a quarter of them?

INTERVIEWER INSTRUCTIONS: DO NOT READ OUT

IF ASKED 'WHAT DO YOU MEAN BY TAX RELIEF', READ OUT: If you pay tax at the higher (40%) or additional (45%) rate, you can claim from HM Revenue & Customs the difference between the rate you pay (so the 40% or 45%) and basic rate tax charities pay on



your donation (typically 20%), so this means you can claim back 20% or 25% on your donation from HMRC.

All of them/ Yes (100%)	100
Three quarters (75%)	75
Two thirds (66%)	66
Half (50%)	50
A little less than half (45%)	45
A third (33%)	33
A quarter (25%)	25
A fifth (20%)	20
A tenth (10%)	10
None/ No (0%)	0
Other (Please specify)	98
Don't know/ Can't remember	99

IF 4 WEEK DONOR AND HIGHER RATE TAX PAYER AND AWARE OF HIGHER RATE TAX RELIEF SCHEME AND ADDED GIFT AID TO SOME/ ALL DONATIONS MADE AND FULL TAX RELIEF NOT CLAIMED, MULTI CODE

QB8. May I ask why you are not claiming full tax relief on the donation/ all of the donations you added Gift Aid to?

PROBE: Are there any other reasons?

INTERVIEWER INSTRUCTIONS: DO NOT READ OUT, CONTINUE TILL ALL RECORDED

I was not aware that this was possible at all [DO NOT DISPLAY, AUTOCODE IF NOT AWARE OF TAX RELIEF SCHEME]	1
I was not aware that this was possible for this type of donation	2
I have heard that this is possible, but I don't know how to go about it	3
It takes too much time and effort to claim the tax rebate	4
The process is too complicated	5
I am paying the higher rate of tax for the first time this year so was not eligible before	6
I would only get a small amount of money back / the value of donation was so small	7
Other (Please specify)	98

REPEAT QUESTIONS IN A LOOP FOR EACH DONATION CHANNEL SELECTED

C: ATTITUDES TO DONATING AND GIFT AID
IF DONOR
INTERVIEWER INSTRUCTIONS: READ OUT

Thank you for your patience. I would now like to ask a few questions about charitable giving more generally.

IF DONOR, SINGLE CODE

QC1. Are you personally eligible to add Gift Aid to monetary donations that you make to charity? If you are unsure, please say.

Yes	1
No	2
Not sure	99

IF DONOR, SINGLE CODE, RANDOMISE ORDER OF STATEMENTS

QC2. I have some statements about Gift Aid and I would like to know whether you think they are true or false. I will read out each statement, and as I do, please can you say 'true', 'false' or 'not sure.'

INTERVIEWER INSTRUCTIONS: DO NOT READ OUT, ALLOW RESPONDENT TO SAY THEY DON'T KNOW

		True	False	Not sure
QC2_1	Gift Aid is paid to charities from the income tax individuals have already paid to the government	1	2	99
QC2_2	Individuals need to provide personal details when they add Gift Aid to their donation	1	2	99
QC2_3	It costs an individual more to add Gift Aid to donations	1	2	99
QC2_4	Individuals have to be a current income tax payers to add Gift Aid to donation	1	2	99
QC2_5	The Government runs checks to make sure that individuals who add Gift Aid are eligible to do so	1	2	99

D: OTHER ATTITUDNAL QUESTIONS

IF DONOR

INTERVIEWER INSTRUCTIONS: READ OUT

I would now like to ask about your views on a number of issues.

IF DONOR, SINGLE CODE, RANDOMISE ORDER OF STATEMENTS

QD2. To what extent do you agree or disagree with the following statements? Please answer on a 0 to 10 scale, where 0 is 'Strongly disagree' and 10 is 'Strongly agree.'

INTERVIEWER INSTRUCTIONS: READ OUT STATEMENTS

STATEMENTS

QD2_1	I will do everything I can to ensure I pay as little tax as possible
QD2_2	I understand how my tax is calculated
QD2_3	I often need help understanding official forms
QD2_4	I'm opposed to sharing my personal information online

SCALE

0: Strongly disagree	0
1	1
2	2
3	3
4	4
5	5
6	6
7	7
8	8
9	9
10: Strongly agree	10

E: ADDITIONAL PROFILING

INTERVIEWER INSTRUCTIONS: READ OUT TO ALL

Thank you. I'd like to finish by asking a few questions about your circumstances. We ask these questions for our analysis so that we can see what differences in views and experiences there are among various groups of people.

OPEN TEXT BOX, PLEASE ALLOW NUMBERS AND LETTERS

QE16. Please could you tell me your postcode.

IF UNSURE/ CONCERNED: All the information you provide is completely confidential and will only be used for our analysis purposes.

OPEN TEXT	1
Prefer not to say	99

SINGLE CODE

QE1. Record gender.

INTERVIEWER INSTRUCTIONS: DO NOT READ OUT

IF UNSURE CHECK BY ASKING 'Are you...?' AND THEN READ OUT

Female	1
Male	2

IF DONOR, MULTI CODE

QE6. In the last 3 years, have you ...?

INTERVIEWER INSTRUCTIONS: READ OUT

Fundraised for a charity	1
Volunteered for a charity	2
Worked for a charity	3
None of the above [SINGLE CODE] [DO NOT READ OUT]	4

THANK AND CLOSE

INTERVIEWER INSTRUCTIONS: READ OUT

That's the end of the interview. Thank you very much for taking the time to speak to me.

CLOSE

Appendix 2: Eligibility to add Gift Aid variable

As per the classification method within the questionnaire, income tax paying status was used as a proxy for eligibility to add Gift Aid. Data was weighted for taxpayers vs. non-taxpayers (at the UK's population level) to ensure the correct balance between those eligible and ineligible to add Gift Aid. After weighting, the data reflected the UK's population of the proportion of individuals in the additional rate, higher rate, basic rate and non-tax payer status groups.'

An assumption had to be made that all 0 – 15 year olds were not income tax payers in order to calculate the rim-weighting variable. By extension, it was assumed that individuals that are classified as UK tax payers were aged 16 or over¹².

¹² The research population is defined as all individuals aged 16 or older living in the United Kingdom.

Appendix 3: Aggregated Mosaic classifications

Aggregated Mosaic classification	Mosaic classifications
Group 1	A. City Prosperity
	B. Prestige Positions
	C. Country Living
	G. Domestic Success
Group 2	D. Rural Reality
	E. Senior Security
	H. Aspiring Homemakers
	N. Urban Cohesion
Group 3	F. Suburban Stability
	J. Transient Renters
	M. Modest Traditions
	O. Rental Hubs
Group 4	I. Family Basics
	K. Municipal Challenge
	L. Vintage Value

Appendix 4: Response rates

It is necessary to calculate response rates separately for the main and the boost sample.

The response rate for the main sample is presented in Figure 9. Within the boost sample (of young people aged 18-24) there was scope for ineligible sample i.e. respondents aged younger than 18 or older than 24. As a result, both an unadjusted and adjusted response rate are presented in Figure 10.

There are a number of key terms used. An explanation of these is as follows:

- **Deadwood:** cases in the issued sample that should not have been included e.g. unobtainable telephone numbers, business numbers etc.
- **Total in-scope sample** (main sample): all issued sample less deadwood cases.
- **Total unknown eligibility** (boost sample): cases in the issued sample that are believed to be households but their eligibility (someone present aged 18 to 24) was unknown e.g. No contact includes continually going to answer service, being busy or engaged, Refusal before screening includes those who refused to answer screening questions, Other reason includes a wide variety of reasons but none large enough to warrant it's own categorisation.
- **Total ineligible** (boost sample): cases in the issued sample that were screened and identified as out of scope due to not meeting screening criteria.
- **Total known in-scope** (boost sample): cases identified as eligible for interview (i.e. they meet screening criteria) including those that are interviewed but also those that are unproductive e.g. the identified respondent refused to be interviewed, had language difficulties, was not available during fieldwork.

Figure 9: Response rates for main sample

Description	N	% of issued	% of in-scope
Total issued sample	37,781	100	
Total deadwood cases	1,947	5	
Total in-scope sample	35,834	95	100
Total non-contact	6,231	16	17
No contact made at household level	6,231	16	17
No contact made at respondent level	0	0	0
Total refusal	27,807	74	78
Refusal at household level	27,219	72	76
Refusal at respondent level (before interview)	418	1	1
Refusal at respondent level (at key eligibility questions)	170	0	0
Total other unproductive	520	1	1

Other unproductive at household level	514	1	1
Other unproductive at respondent level	6	0	0
Full interview	1276	3	4

Figure 10: Response rates for boost sample

Description		N	% of issued
Total issued sample	(S)	12,709	100
Total deadwood cases	(DW)	633	5
Total unknown eligibility	(S-DW)	10,719	84
Total no contact before screening	(NC)	2,518	20
Total refusal before screening	(C)	8,084	64
Total other reason before screening	(O)	117	1
Total ineligible	(NE)	1,125	9
Respondent not aged 18-24		1,125	9
Total known in-scope	(S-DW-UE-NE)	232	2
Total refusals	(R)	109	1
Total refusals at key eligibility questions	(RE)	12	0
Total non contact	(NC)	0	0
Total other unproductive	(O)	3	0
Full interview	(I)	108	1
Unadjusted Response Rate			1
Estimated eligibility = $I+R+RE+NC+O / I+R+RE+NC+O+NE$	e		17
Response Rate	RR		5

Appendix 5: Glossary of key terms

This is a glossary of key terms used within this report and the report of the research findings. The terms and definitions apply specifically to this research. They are presented in alphabetical order.

12 months prior to interview	Donations made in the 12 months prior to the participant's interview (fieldwork conducted between November 2015 and January 2016).
Charitable giving/ charitable donation	<p>For the purposes of this study, this includes cash donations made to charity in the 12 months prior to interview, through the following ten donation channels:</p> <ul style="list-style-type: none"> • Sponsorship online (e.g. Just Giving) • Sponsorship not online (e.g. paper form rather than online) • Donations made by charity envelope/ cheque in the post • Cash collection at place of worship • Cash donation through buckets or tins • Direct debit or standing order (not payroll giving) • Donations by text message • Donations by telephone (not by text or online) • Donations directly to a charity through their website • Donations through cash machine/ ATM <p>Donations of goods (e.g. to a charity shop), time (e.g. volunteering) or other cash donations (e.g. payroll giving) not listed above do not fall within the definition of charitable giving/ charitable donations for the purposes of this study.</p> <p>This definition of charitable giving contributes to the reason why the value of charitable giving in this research differs from other published data (e.g. Cabinet Office Community Life Survey, Charities Aid Foundation UK Giving report or NCVO Almanac). This research also used a different methodology to these other published studies.</p>
Donation channel	One of the ten methods of donating/ facilities to donate to charity defined in 'charitable giving/ charitable donation'.
Donor	An individual who has donated to charity through any of the ten donation channels defined in 'charitable giving/ charitable donation'.
Eligibility to add Gift Aid status	<p>Eligible to add Gift Aid: individuals with a gross personal income of £10,600 or more a year (basic, higher or additional rate taxpayers)¹³.</p> <p>Ineligible to add Gift Aid: individuals with a gross personal income of less than £10,600 a year (non-taxpayers)¹.</p>

¹³ Based on the 2015/ 2016 income tax thresholds that applied when the interviews were conducted.

Both *Income Tax* and *Capital Gains Tax* payers are eligible to add Gift Aid to donations. However, for the purposes of this research the definition of eligibility was limited to *Income Tax Rate* and did not consider *Capital Gains Tax*.

Gift Aid

The government operated scheme enabling registered charities or community registered sports clubs (CASCs) to claim back 25p for every £1 donation made to that charity (i.e. amount of Gift Aid paid to charities is calculated as 25% of the value of donations where Gift Aid was added). Donors must pay income tax or capital gains tax and must have completed a Gift Aid declaration.

Gift Aid error

Donations that contribute to the Gift Aid tax gap or the value of unclaimed Gift Aid as a result of the following behaviours:

- Ineligible donors who add Gift Aid and thus contribute to the Gift Aid tax gap. They behave in a way which *contradicts the rules* governing the Gift Aid scheme.
- Eligible donors who do not add Gift Aid to their donations, and thus contribute to the value of unclaimed Gift Aid. They behave in a way which *contradicts the expectations* of the Gift Aid scheme: the individuals do not make use of the scheme to maximise income for charities.

Those who are eligible to add Gift Aid are not required to do so when donating as this is voluntary. Such occurrences are not incorrect per se; however, this behaviour contributes to the amount of unclaimed Gift Aid, and is therefore classified as 'incorrect' or 'Gift Aid error' for the purposes of this research.

Gift Aid Small Donations Scheme

The scheme enabling charities to claim 25% of the value of cash donations of £20 or less, on donations that do not have a Gift Aid declaration from the donor.

Gift Aid tax gap

The value of Gift Aid claims paid to charities from donations that were made by individuals who were ineligible to add Gift Aid. The Gift Aid tax gap is created when charities claim Gift Aid back from those donations; however, HMRC doesn't have the equivalent revenue from income tax paid by those donors to cover the additional amount paid to charities. The Gift Aid tax gap presented in the report is *up to* a certain value because HMRC runs compliance checks on some Gift Aid claims and is therefore able to recover some Gift Aid added by ineligible donors. Furthermore, Capital Gains Tax was not considered in the donor eligibility classification.

**Gift Aid Higher/
Additional Rate Tax
Relief**

The tax relief scheme enabling higher and additional rate taxpayers to claim back the difference between the tax rate they pay and basic rate on their donation.

Personal income	Comprises income from earnings, self-employment, benefits, pension and interest from savings.
Taxpayer status	Non-taxpayer: Individual with a gross personal income of less than £10,600 a year. Basic rate taxpayer: Individual with a gross personal income between £10,600 and £42,384 (inclusive) a year. Higher or additional rate taxpayer: Individual with a gross personal income of £42,385 or more a year.
Unclaimed Gift Aid	The value of Gift Aid claims that could have been paid to charities, from donations made by individuals who were eligible to add Gift Aid, but did not do so. The unclaimed Gift Aid referenced in the report does not include Gift Aid claimed by charities through the Gift Aid Small Donations Scheme (on small cash donations of £20 or less – see definition above for details). As such, the value of unclaimed Gift Aid for charities could be at least 5% lower than estimated in this report. ¹⁴

¹⁴ Details on the annual value of the Gift Aid Small Donations Scheme (GASDS) are available at https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/532379/Table_10_2.pdf.

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