

Table 5

Donations by individuals completing UK Self Assessments 2007-08 to 2017-18
Number and proportion of donors, average and median amounts donated

Numbers: thousands, Total value: £m, mean and median values: £

All Individuals completing Self Assessment form				All Individuals completing Self Assessment form who made a donation						
Tax Year	Number declaring a donation	Proportion declaring a donation	Total value of all donations	of which total value of grossed up Gift Aid donations	of which total value of donations of Shares or Securities	of which total value of donations of Land or Buildings	Mean value of all donations	Mean ratio of individuals' donations to gross income	Median value of all donations	Median ratio of individuals' donations to gross income
	'000s	%	£m	£m	£m	£m	£	%	£	%
2007-08	880	10%	2,155	1,869	262	24	2,450	3.0%	380	1.00%
2008-09	945	11%	1,682	1,547	119	16	1,780	2.9%	360	0.96%
2009-10	1,015	11%	1,979	1,782	176	21	1,950	3.0%	360	0.99%
2010-11	1,080	12%	2,199	1,996	177	25	2,040	3.0%	350	0.98%
2011-12	1,095	12%	2,153	1,957	152	44	1,970	2.8%	350	0.92%
2012-13	1,198	12%	2,423	2,145	242	36	2,020	2.7%	340	0.85%
2013-14	1,250	12%	2,427	2,188	206	32	1,940	2.7%	340	0.83%
2014-15	1,244 ²	12%	2,682 ²	2,387 ²	262	33	2,160	2.7%	340	0.80%
2015-16	1,236 ²	12%	2,944 ²	2,583 ²	301	60	2,380	2.6%	340	0.76%
2016-17	1,245 ²	12%	3,032 ²	2,662 ²	336	35 ²	2,440	2.6%	340	0.76%
2017-18 ¹	1,226 ¹	12% ¹	3,179 ¹	2,727 ¹	426 ¹	26 ¹	2,590 ¹	2.6% ¹	340 ¹	0.73%

June 2019

¹ Provisional

² Revised

Notes on the table

- Columns are rounded to different levels and are displayed in different units (as per the appropriate annotation for each column). Components may not sum to totals due to rounding.
- The statistics in this table are based on individuals who completed and submitted a Self Assessment form to HMRC for the particular tax year, i.e. including those with nil tax liability or no income. Furthermore the statistics have been sourced from HMRC's live system and represent the latest situation as at June 2019. The statistics will not contain individuals who are yet to submit a Self Assessment form to HMRC past the statutory deadline. As such any direct comparison with other Personal Tax statistics published by HMRC may not be possible due to different methodologies used to produce them.
- A donor in Tables 5 to 7 means any individual who entered at least 1p of donations in the relevant section of a Self Assessment form, i.e. either in the form of Gift Aid payments (that have been grossed up) or in the form of qualifying shares, securities, lands or buildings gifted to charity. This means that it will also contain individuals who did not benefit from the tax reliefs available under these provisions e.g. due to nil or insufficient income, not being Higher or Additional Rate taxpayers (for Gift Aid payments) or because the use of other reliefs deducted from their pre-tax tax income made them non-taxpayers. Furthermore, the values entered into Self Assessment forms may or may not constitute a donor's total donations for the appropriate tax year as individuals should only enter donations which they claim a tax relief on (e.g. for Gift Aid payments only donations made under the Gift Aid scheme should be entered). As such direct comparison between these statistics and the statistics released in Table 2 is not possible. For example it is not possible to use total value of grossed up Gift Aid donations for a single year in this table to work out the total higher rate relief given to individuals in the same year as reported in Table 2. This is because this table will also contain individuals who did not benefit from the Gift Aid higher rate relief (i.e. non-taxpayers or basic rate taxpayers). Furthermore, Tables 5 to 7 only report donations made via Self Assessment, however it is also possible to obtain the Gift Aid higher rate relief by contacting HMRC who will adjust PAYE individual's tax code in order to claim the relief (this is possible for individuals whose income is dealt with in PAYE only). Whilst figures in Table 2 do take Gift Aid higher rate relief given via PAYE into account, Tables 5 to 7 are constructed using Self Assessment only.
- For the calculation of columns labelled 'Mean/Median ratio of individuals' donations to gross income' any case with nil income or where the ratio of donation and income was over 100% were excluded to ensure representativeness of the statistics.

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