HM Revenue & Customs

Research report

Gift Aid Research

Understanding the online landscape for charities and Community Amateur Sports Clubs (CASCs)

March 2013

Behavioural Evidence & Insight Team

About Personal Tax Customer & Strategy

Personal Tax Customer & Strategy works with colleagues in Personal Tax and across HM Revenue & Customs to help develop our approach to implementing the customer centric business strategy. We use customer insight to help PT design, deliver and operate services for individual customers which

- improve customer experience
- maximise tax yield
- ensure that those who need help get the support they need, when they need it

PT C&S also has a corporate role, to manage the relationship with the voluntary and community sector on behalf of HMRC.

Contents

Research requirement (background to the project)

From April 2013, HM Revenue and Customs (HMRC) is introducing two new changes regarding Gift Aid, the established scheme enabling charities and Community Amateur Sports Clubs (CASCs) to increase the value of monetary gifts from UK taxpayers by claiming back the basic rate tax paid by the donor:
- The introduction of an online filing process for claiming Gift Aid
- The introduction of the Gift Aid Small Donation Scheme (GASDS)

It is important for HMRC to understand the likely impact of these changes on charities and CASCs[1] and the behaviours they are likely to prompt, in order to prepare for launching the new system and scheme, and to maximise take-up and plan resources appropriately.

HMRC commissioned this work across three phases of qualitative and quantitative research to examine charities' awareness and reactions to the proposals, likely behaviours and support needs, and levels of take-up.

Phase 1 (Qualitative) aimed to understand awareness, attitudes and behaviours to Gift Aid and the GASDS currently and further sought to identify likely behaviours, support needs and communication requirements amongst charities in relation to claiming Gift Aid online.

Phase 2 (Quantitative) aimed to build on the key learnings from Phase 1 by quantifying levels of awareness, attitudes and behaviours to Gift Aid and the GASDS currently and further sought to quantify likely behaviours, support needs and communication requirements amongst charities in relation to claiming Gift Aid online.

Phase 3 (Qualitative) aimed to understand awareness, reactions and likely behaviours of charities regarding the Gift Aid Small Donations Scheme (GASDS).

When the research took place

The data was collected and reported in three phases during the period October 2012 to February 2013:
- Phase 1 fieldwork took place in October and November 2012
- Phase 2 fieldwork took place between 10th and 28th January 2013
- Phase 3 fieldwork took place in January 2013

Who did the work (research agency)

The research was conducted by TNS BMRB, an independent social research agency.

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[1] The number of CASCs that identified themselves was small, resulting in a low number of these organisations within the sample

Method, Data and Tools used, Sample

Phase 1 comprised of face to face, depth interviews and group discussions with charities/CASCs of different types[2], Gift Aid statuses[3], sizes[4], and UK locations[5], engaging 47 charities but only 3 CASCs in total. Participants were shown process maps of the current and proposed Gift Aid claiming processes to assess current and likely reactions, as well as mock communications materials, which were tested with them.

Phase 2 comprised a combination of **postal and online** surveys:
- 1,487 surveys were completed and returned (1,466 Charities responded, only 11 CASCs responded, and 10 did not provide their status)
- The survey asked the person responsible for the finances and/or administration of Gift Aid to complete the questionnaire, regardless of whether they currently claimed Gift Aid or not
- The same questionnaire was used for both the online and postal surveys

The audience for the research was comprised of a random sample from four different sources:
- **England and Wales**: Registered charities from a purchased database;
- **Scotland**: 'Live' charities from the HMRC database;
- **Northern Ireland**: 'Deemed List' charities from CCNI database;
- Additional sample of 'live' charities with an **income in excess of £500,000** was drawn from HMRC's database, to ensure this specific audience was adequately sampled within the research

The best estimate is therefore that the sampled audiences represent c.176,000 charities across the UK. Weighting was applied to the achieved sample on geography and income using best available profile information to ensure the results were broadly representative of this audience.

Phase 3 comprised of focus groups, depth interviews and paired depth interviews with charities using the same quotas as for Phase 1; engaging 30 charities in total. Participants were introduced to, and informed about, the Gift Aid Small Donations Scheme (GASDS), using information provided by HMRC.

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[2] Charities and Community Amateur Sports Clubs (no CASCs in Phase 3)
[3] ACTIVE – claimed GA within past 3 years (since April 2009); DORMANT – previously claimed Gift Aid, but not in the past 3 years; NON-CLAIMANT – never claimed GA. (In Phase 3, those who had claimed but not in the past 3 years were combined with those who had never claimed under the definition of NON-CLAIMANT.)
[4] For the purposes of this research, ACTIVE and DORMANT: Small = <£1k in Gift Aid claims per year; Medium = £1k - £100k in Gift Aid claims per year; Large = £>100k in Gift Aid claims per year. For NON-CLAIMANT: Small= <£4k in donations per year; Medium = £4k - £400k in donations per year; Large = >£100k in donations per year.
[5] Locations: England (including London, Midlands, North); Scotland; Wales; Northern Ireland

Main Findings

Phase 1: Filing Gift Aid Online (Qualitative)

Understanding Charities and CASCs

The different operating contexts of Active, Dormant and Non-claimant charities had implications for their views of claiming Gift Aid online.

Active charities were happy with the way that Gift Aid operated and the manner in which they claimed. Claiming methods varied but were broadly correlated to charity size and frequency of Gift Aid claims, with three different approaches:

- *Sophisticated software:* Large, medium and frequent claimants tended to use integrated software packages (e.g. Raiser's Edge, Quick Books), which can build up data and create a form which can be printed and attached to the R68i form (complete on computer, print and post)
- *Basic software:* Medium, small and less frequent claimants often gathered data electronically but used less sophisticated methods to transfer details onto the R68i e.g. copying data from a spreadsheet or filling in details on the R68i form itself
- *Handwritten on paper:* some small and infrequent claimants filled in the R68m paper form (filled in by hand and posted in)

Dormant charities had stopped claiming for a variety of reasons, primarily due to changes in the charities' Gift Aid claiming circumstances over time. Some had found the claiming process too time consuming in an environment of limited resources, for the benefit it offered. Dormant charities had previously claimed Gift Aid in the same way as Active charities, as above.

Non-claimant charities generally faced three types of barrier to claiming, all stemming from their perceptions of Gift Aid:

- *Lack of awareness of Gift Aid* – or at least the relevance of GA to their charity (especially among small charities)
- *Misconceptions about Gift Aid*: uncertainty around requirements, such as donor details; assumptions that the process was burdensome; and misconceptions about eligibility
- *Concerns about Gift Aid*: fear of making mistakes; unwillingness to ask donors about tax status or for personal details; reluctance to pass donor information to HMRC

Non-claimant charities also faced barriers to finding out about Gift Aid. They had limited resources and HMRC was not perceived as an obvious source of information about Gift Aid as it was associated with tax, but **not** Gift Aid.

Expectations of Gift Aid online

Most charities had high expectations of claiming Gift Aid online. The HMRC website was considered a valuable resource, and HMRC online transaction tools worked well for those using them. Charities therefore expected claiming Gift Aid online to be a similarly easy and convenient process.

These expectations, coupled with their contentment with current processes, could lead to negative comparisons when **Active** charities' undergo the transition to filing their Gift Aid claims online. Current processes were liked for being familiar, integrated with other systems they employ, and easy to use. Charities therefore expected online Gift Aid to be intuitive and easy to understand, compatible with their other systems and an optimal process. If it took more time, was unreliable or required them to make changes to their systems, they could be disappointed, and resent the fact that an 'inferior' system had been forced upon them.

Dormant and **Non-claimant** charities also had high expectations of Gift Aid online, based on their experience of the HMRC website and their assumptions that online processes are efficient. They were unable to make comparisons with a current Gift Aid process, so they did not risk disappointment as Active charities did*.* However, whilst Gift Aid online might help address perceived burdens of the process, it did not change the most prominent barriers to claiming Gift for Dormant and Non-claimant charities, i.e. changed circumstances, lack of awareness, misconceptions and concerns about Gift Aid.

Likely behaviour

Registration
Based on stimulus material shown, most charities found the registration process for online Gift Aid rather convoluted, but it was acceptable given that it was a one off process. Most had gone through similar registrations, either with HMRC or other bodies e.g. The Charity Commission, so they did not anticipate issues. However, the fact that they had been through similar steps before for registration highlighted a need for clarity about which stages they would have to go through this time.

Registration was a potential point where charities might telephone the HMRC Helpline; due to frustration with the system (especially if they had mistaken the time taken to register or make the first claim as representative of a typical claiming experience) or if they had a query but could not find online help easily.

Claiming
Most charities reacted positively to the online Gift Aid claiming process and identified several benefits, but they also raised some queries and concerns.

Active charities saw several advantages compared to their current process, primarily: the increased speed and interactivity of uploading vs. posting; the speed of payment; the ability to correct errors and an instant notification of receipt of the Gift Aid claim.

Their main concern was whether the new downloadable Gift Aid schedule would fit with their existing processes and systems. The potential impact of this depended on charities current claiming methods:

- ***Sophisticated software users:*** The key question was whether they could attach the software output document directly to the Gift Aid schedule as they currently did. If not, they would need to change the way they claimed or upgrade their software, which could be costly in both time and money. This had the potential to create negative comparisons between their current method and the proposed new online method and also generate resentment towards HMRC for instigating the change to a seemingly inferior system.
- ***Basic software users:*** The key questions were whether the data that their software output could be transferred into the schedule without reformatting, and whether they could save a copy of the full form (similar to their present system). If there was a need to reformat or change software there would be cost and time implications; again, this could create negative comparisons between their current method and the proposed new online method.
- ***Handwritten paper claimants:*** charities in this sample had no concerns although there were some anecdotal reports of other small charities who might struggle or worry about it. It is difficult to assess the potential responses of this group, but the less confident charities might continue to file by hand, stop claiming or seek help.

Dormant and **Non-claimant** charities' had no current claiming process, so aside from addressing perceptions about the administrative burden of claiming, the move to online claiming would not impact on their behaviour. However, online claiming could be a good opportunity to (re-) engage these groups with Gift Aid. This would require a different strategy that addressed the barriers to claiming outlined previously.

Communications

The communications for Active, Dormant and Non-claimant charities would need to be tailored differently in order to encourage the take-up of claiming Gift Aid online and to minimise telephone contact.

Active charities need straightforward and accessible information about how claiming Gift Aid online works and how it will affect them. Currently they have few issues with claiming Gift Aid and will only need to 'adjust' their processes to continue claiming. They see potential benefits and have high expectations but also have some concerns and queries. They called for a one-page introductory letter addressed to the Authorised person, highlighting key information and benefits with prompts to go online to find out more. On the website itself, they wanted clear information about compatibility, the new Gift Aid schedule and instructions on what they needed to do and key information such as launch dates, and links to the Gift Aid schedule, made visually prominent. Visual aides such as flow charts, FAQs and annotated screenshots were perceived as potentially useful.

Non-claimant charities needed basic information about Gift Aid, as well as an introduction to claiming Gift Aid online to address wider barriers to Gift Aid. These charities would be starting 'from scratch' if claiming online, but can appreciate how online claiming might be better than offline. The communication strategies need to be tailored to the different types of barrier to claiming outlined previously: lack of awareness, misconceptions and concerns (eg: What happens in the event of errors?) about Gift Aid.

Non-claimants did not associate HMRC with a scheme that gives income or support, or linked with charity issues, so they did not expect to hear of such schemes on the HMRC website. They therefore needed to be reached through other channels and in a more engaging, friendly tone: either intermediary organisations which would signpost to HMRC, or a one-page flyer from HMRC with key information about Gift Aid and pointers to the website.

Dormant charities needed reminding about the benefits and rules to see how Gift Aid fits with their (often changed) circumstances, as well as an introduction to claiming Gift Aid online.

Phase 2: Filing Gift Aid Online (Quantitative)

Profile of charities in the survey audience
Based on self reported income, the achieved sample was split into three bands to correspond with the income bands used in the qualitative research. After weighting, three in ten (30%) of surveyed charities had an income of less than £5,000 ("Small"), three fifths (60%) had an income between £5,000 and £499,999 ("Medium") and 6% of over £500,000 ("Large").

Three fifths (60%) of surveyed charities claimed to use the internet for purposes related to their organisation at least once a week. Frequency of visiting HMRC.gov.uk was lower, with just over half (51%) visiting at least once every six months and 14% doing so at least once a month. These are both important considerations when thinking about communications about the new online system.

Overall, three fifths (60%) currently use software to manage their donations with most using basic rather than integrated software (49% and 14% respectively). Just over one third (35%) use hand written records on paper.

Software usage, internet usage and frequency of visiting the HMRC website were all correlated with size of charity, with the highest usage and visiting recorded by the larger charities.

Gift Aid

Current Gift Aid knowledge and filing behaviour

Very high levels of awareness and knowledge of Gift Aid were recorded across all sizes of charities, regardless of whether they had claimed or not. Overall, 53% claimed to know 'a lot' about Gift Aid and '40% 'something', with greater knowledge seen among Large (80% 'a lot').

Over three fifths (63%) of charities surveyed were 'Active' (i.e. had claimed Gift Aid in the last three years), and a further 6% 'Dormant' (not claimed in the past 3 years, but had done previously). Current Gift Aid claiming was correlated with size, with virtually all (97%) of Large charities having claimed in the last 3 years (compared to 43% of Small).

The majority of **Active** charities said they claim Gift Aid once a year (58%), with 16% claiming 2-3 times a year and 17% claiming once a quarter or more. Again this varied significantly by size, with two thirds (69%) of Large charities claiming at least once a quarter (compared to 12% of Medium and 1% of Small). Over four fifths (82%) of **Active** charities currently use the R68(i) form (complete on computer, print and post) to claim Gift Aid, whilst 13% use the R68(m) paper form (filled in by hand and post).

Behaviour under the new online Gift Aid system

Reactions to the new online system were very positive. After being provided with a short explanation of the new system for Gift Aid claiming, three quarters (75%) of **all charities** surveyed claimed that their organisation would use the new online system to complete and submit their claim online. This was reinforced by 62% of all charities indicating they would be extremely or very likely to complete and submit using the new online system. Taking both questions into account, three fifths (60%) indicated their organisation would use the new online system **and** was extremely/very likely to do so.

Among **Active** charities, 83% claimed their organisation would use the new online system, **and** that they were extremely/very likely to submit a claim on the new online system. Among **Non active** charities, almost half (49%) indicated they would continue not to claim under the new system, whilst 22% indicated their organisation would use the new online system **and** were extremely/very likely to do so.

Among **Non active** charities who indicated they were not likely to use the new online system, the main reasons given spontaneously were 1) a lack of donations/small amount of donations (36%) and 2) said they do not receive, claim or are not eligible for Gift Aid (45%). The barriers to claiming online therefore reflect basic issues around Gift Aid claiming, rather than concerns about claiming Gift Aid online.

Charities indicated that a number of benefits of the new online system would encourage them to use it. 24% claimed that 'increased speed/receiving payment' was 'most important', followed by 'instant acknowledgement that a claim has been successfully submitted' (17%) and 'instant notification of errors on the form' (14%). The research also highlighted that **Large** charities in particular are significantly more likely to value specific benefits of the new online system, especially speed of payment and those relating to compatibility with current software.

There was evidence that the new system and its benefits may increase frequency of Gift Aid claiming among some charities. 70% of all charities surveyed stated that they would claim with the same frequency as they do currently, with one quarter (24%) indicating they would claim more often. However, the majority of those who indicated they would claim more often currently do so **infrequently or not at all**.

Government Gateway
Whilst two thirds (68%) of surveyed charities had heard of the Government Gateway, only around one quarter (23%) claimed to be currently registered. 28% of **Active** charities were registered, driven by significantly higher registration among Large charities (64%).

However, the majority of **unregistered** charities were comfortable with the idea of registering (66%). Those less likely to be comfortable tended to be less familiar with the internet.

Communications preferences – sources of help and information
Among **Active** charities, 58% cited the HMRC website as their 'most important' source of information **about Gift Aid**. One quarter (24%) cited the HMRC charities helpline as 'most important'. Whilst not seen as 'most important' to a large extent, charity regulators' websites, Google searches and Accountants are also considered important to some extent.

When looking for information **about HMRC issues generally**, a very similar pattern was recorded among **all charities,** with 53% citing HMRC website and 23% the HMRC charities helpline as 'most important'.

Charities would overwhelmingly prefer to get information **about changes to Gift Aid** from HMRC, with over half (53%) of **all charities** (and 59% of **Active**) citing a letter from HMRC as their most preferred source of information about changes.

Active charities **currently** looking for **help with problems with Gift Aid** would prefer to call the HMRC Charities Helpline (42% 'most preferred') or visit the HMRC website (38%); with a further 6% who would 'most prefer' to visit the Online Charities section of the HMRC website.

Among those **charities likely to use the new online system**, there appeared to be an expectation that the same channels would be used for **help with problems with the new online system**, should they be experienced; 40% mentioned the HMRC Charities Helpline, 39% mentioned the HMRC website and 9% specifically mentioned the Online Charities section of the HMRC website as their 'most preferred' option.

Gift Aid Small Donations Scheme (GASDS)
All charities surveyed were provided with a definition of GASDS. Overall, one third (33%) were aware of GASDS, but awareness varied significantly, with the highest awareness among Large charities (70% aware compared to 35% among Medium and 23% Small).

One third (34%) of **all charities** and almost half (47%) of those who had claimed Gift Aid in at least 2 of the past 4 years said they were extremely or very likely to claim under GASDS. Those not likely to claim under GASDS claimed this was due to a lack of donations/small donations (52%) and to a lesser extent to ineligibility due to lack of Gift Aid claiming (18%). Interest was greater among Large and Medium charities.

Among those who had never claimed Gift Aid, or who had not claimed in the past 4 years, one fifth (18%) indicated they were extremely or very likely to start claiming Gift Aid in order to be eligible to start claiming under GASDS.

Phase 3: Gift Aid Small Donations Scheme (Qualitative)

Contextual views: Gift Aid and Gift Aid online

Active and Non-claimant charities had different reference points for GASDS, which influenced their expectations and likely reactions, and determined what they need to know and be reassured about if they are to engage with GASDS. **Active** charities' expectations of the scheme were informed by their current experiences of Gift Aid. **Non-claimant** charities did not have that experience to draw on, so their expectations were informed by assumptions about HMRC and/or initial impressions of GASDS.

Furthermore, for non-claimants, barriers to Gift Aid would need to be addressed before GASDS can be claimed.

Initial views of GASDS

Awareness and expectations of GASDS
Spontaneous awareness of GASDS was mixed among **Active** charities (larger were typically more aware than smaller) but minimal among **Non-claimants**. **Active** charities were quick to make assumptions about GASDS, based on their experience of Gift Aid. With minimal interaction with HMRC and no experience of Gift Aid itself, *Non-claimants* had no real expectations of what GASDS would be like, but made assumptions based in part on their perceptions of HMRC.

Reactions to initial information
When first introduced to GASDS, both Active and Non-claimant charities generally responded positively. **Active** charities saw it as a useful addition to their usual Gift Aid claim. They expected it to be straightforward because they assumed it would operate similarly to Gift Aid, and could be part of what they were doing already. **Non-claimants** were also positive about the scheme; many identified opportunities to take advantage of it through their current activities and felt it would avoid some of the barriers to Gift Aid.

However, further information describing the intricacies of how the scheme would work in practice challenged initial assumptions about the simplicity and 'generosity' of the scheme, prompting immediate questions and concerns. The £5,000 cap led to the view that the scheme was designed for smaller charities, for whom the monetary value would make a significant difference, rather than larger charities.

Eligibility criteria

Overall Views
Detail about the eligibility criteria raised further questions and concerns, and many charities found these complicated and confusing. The rationale for the criteria was not always obvious to charities, who felt the complexity was at odds with what first seemed a simple system.

For **Active** charities, there was no practical impact as they were eligible, but **Non-claimants** were not only confused but also disappointed when they realised (for the first time) they could not claim GASDS immediately.

Specifically, there were queries and concerns about:

- whom charities need to be **established** with – the Charity Commission or HMRC
- the **'two years claiming out of the last four'** rule – the rationale was not obvious, and this was where Non-claimants realised they could not claim immediately
- the relationship between GASDS and Gift Aid in relation to the **10% rule** – the term 'top-up' was interpreted to mean GASDS topping up Gift Aid, which did not make sense if the latter only has to be 10% of the former
- ineligibility due to Gift Aid **penalties** – smaller and Non-claimant charities were concerned about compliance and lack of confidence generally; large Active charities worried that penalties incurred under GASDS would affect their usual Gift Aid, which was worth significantly more to them.

Community Buildings and Connected Charities

There was much interest in the **Community Buildings** rule, as charities realised its potential to increase the value of GASDS. However, lack of clarity around initial definitions of 'charitable activities' and 'community buildings' led to errors in interpretation. Charities sought definitions of these terms alongside explanations of what was included and excluded under them, in order to assess their own eligibility, and in turn, the relevance/appeal of the rule.

The **Connected Charities** rule, by contrast, attracted little interest. Charities needed clarity about the term 'controlled' and how charities might be connected. Their lack of understanding of these points led to lack of perceived relevance, and overall disengagement with the rule.

Likely behaviour regarding GASDS

Most **Active** charities expected to start claiming GASDS as soon as it was introduced - but there were barriers or concerns to overcome:

- **Significance of GASDS income, compared to admin burden:** Large charities questioned whether the relatively small amount of income would be worth the admin. Small/Medium charities questioned if they had the resources/capacity to process the claims even if they would be worthwhile financially
- **Perceived complexity and comprehension:** This was a greater barrier for Small/Medium charities with generalist staff, being less confident about Gift Aid/HMRC
- **Compliance:** Questions were raised about policing, what happens if errors are made and the impact on GA. This last was a critical issue for Large charities because of the value of Gift Aid to them

Non-claimants' likely behaviour regarding GASDS depended on decisions about Gift Aid, which they had to start claiming first. This meant they first needed to address the barriers relating to Gift Aid and HMRC (as listed previously). GASDS did not in itself address the barriers, but it does have the potential to influence Non-claimants in three ways:

- **GASDS is a prompt** to get over GA barriers and start claiming Gift Aid and then GASDS
- **Gift Aid is a 'hoop'** which they need to jump through, in order to get to GASDS
- GASDS has **no effect** on barriers to Gift Aid

In addition to Gift Aid barriers, Non-claimants shared Active charities' concerns about administration and compliance. However, Non-claimant charities lacked the experience of Gift Aid that helped Active charities to view HMRC and the claiming process positively. Instead, Non-claimants saw HMRC as complex and unfamiliar. They feared mistakes, worried that there would be a heavy admin burden, assumed that GASDS would be complicated and feared being audited and penalised.

Communications

Messaging
Active and **Non-claimant** charities need similar information about GASDS; two overarching themes will potentially engage both types of charity:

- **GASDS** is a scheme of **benefit** and **monetary value** to charities
- **GASDS** is a **simple**, **understandable** and **manageable** process

Any communications also need to recognise that **Active** and **Non-claimant** charities' have different starting points regarding GASDS.

Non-claimants need to become 'active' before they can claim GASDS, so must engage with both Gift Aid and GASDS. GASDS can prompt them to overcome the initial Gift Aid barriers, so they need basic information on both Gift Aid and on GASDS. Negative assumptions about

Gift Aid

HMRC and Gift Aid need to be addressed if GASDS and Gift Aid are to be appealing. It needs to be made clear that GASDS is contingent on claiming Gift Aid, but has benefits in itself which make it worth overcoming any Gift Aid barriers. It should also be stressed that only a small amount of Gift Aid needs to be claimed (10% of the GASDS amount) to make them eligible to claim under the GASD scheme. Simple, reassuring language will help counter assumptions that Gift Aid and the Small Donation schemes are complicated.

Active charities will interpret information about GASDS in light of what they already know about Gift Aid and HMRC. They need to understand the differences between Gift Aid and GASDS (relating to admin, regulation, claiming, records etc) to prevent and counter negative assumptions about the claiming process for GASDS.

For both types of charities, the concept of GASDS itself is a 'simple sell', but they need clear simple information about how it will work with various examples involving different types of charities to allay concerns which may be raised when they receive details of the scheme.

Communications channels
Active charities use the HMRC website as their main information source, as well as umbrella organisations such as the Charity Commission, so they would seek information about GASDS from both. They want information from HMRC via email and/or letter and would look to umbrella organisations for more targeted information, e.g. by charity type. They suggest disseminating information on GASDS via channels which they already use e.g. the receipt of Gift Aid claims.

Non-claimants had little interaction with HMRC but more with umbrella organisations e.g. The Charity Commission, and would go to a variety of sources for information about tax or Gift Aid. They saw HMRC as primarily responsible for informing them about GASDS but also relied on the Charity Commission as a more 'user-friendly' and familiar source of support. They want and expect HMRC to give them information via a variety of formats- email, letter or downloadable leaflets and suggested a welcome pack combining a basic introduction to both Gift Aid and GASDS together.