



HM Revenue
& Customs

Charities, Savings & International 2
HM Revenue and Customs
BX9 1BU

Youth Go Trust
C/O Ms Susan Paterson
11 Torton Hill Road
ARUNDEL
BN18 9HF

999H9O7ND00044
0103731385



Web www.gov.uk

Date 15 April 2024
Charity ref ZD32522

Dear Ms Paterson

IMPORTANT - Please keep this letter safe

Youth Go Trust

Thank you for your application for recognition as a charity for tax purposes.

I confirm that based on the information you've provided, Youth Go Trust is a charity for tax purposes in line with Paragraph 1 of Schedule 6 Finance Act 2010. This takes effect from 30 June 2023 and comes under our reference number ZD32522. Please quote this reference number on all correspondence with us.

I also confirm that, for tax purposes, Youth Go Trust is a charitable Trust.

Our records show Susan Paterson and Peter Manning as the charity's authorised officials. We can only accept repayment claims made by any of the officials you have told us about.

You can submit repayment claims using our secure online services – Charities Online. You'll need to enrol for this on the HMRC Online Services website. As part of the enrolment process you'll need to quote the following:

HMRC Charities reference number: ZD32522
Unique Customer Account number: 0142086470
Business address postcode: BN18 9HF

For information about making claims and how to enrol for our online services, go to www.gov.uk

What you need to do

Keep this letter safe. It is the charity's evidence that it can claim the available tax exemptions.

If you need extra support, for example if you have a disability, a mental health condition, or do not speak English/Welsh, go to www.gov.uk and search for 'get help from HMRC'.
Text Relay service prefix number – 18001

CTY001(CITS)

HMRC 02 17

Please also note you should keep the above details for the charity private. Publishing these details increases the risk of fraudulent activity.

If you stop acting as the authorised official **you must** pass this letter on to your successor.

Changes

You should use the ChV1, 'Change of Details' form to tell us about changes to any aspect of your charity for instance new officials or a new bank account. You can find the Change of Details form (ChV1) online, go to **www.gov.uk**

Gift Aid

Only donations you receive after 30 June 2023 are eligible for the Gift Aid scheme. For all the forms you need to claim Gift Aid and detailed guidance, go to **www.gov.uk**

You must make claims for the repayment of tax under the Gift Aid scheme within 4 years of the end of the tax year in which you receive the Gift Aid donations. We can't repay tax outside this time limit.

More information

For more information and guidance on tax reliefs and exemptions available to charities and their donors, please read the enclosed Charity Helpsheet. For more guidance, go to **www.gov.uk**

If you contact us, we can deal with you more quickly if you quote our reference number and give us your contact details.

Yours sincerely

Mrs S McLaughlin
Charity Officer

Join the millions of taxpayers already using their Personal Tax Account to access a range of services. It takes just a few minutes to get started, go to www.gov.uk/personal-tax-account
Or you can use the HMRC app.

To find out about the service and standard of behaviour you can expect from us, go to www.gov.uk and search 'HMRC Charter'.

Charities and tax: the basics

Your organisation is a charity for tax purposes and it is therefore entitled to claim tax exemptions and reliefs available to charities.

This doesn't mean that your charity will never pay tax. If your charity receives taxable (non-exempt) income or gains or spends any of its income on non-charitable expenditure, you must tell us and complete a tax return. This is because the usual tax relief or exemptions will be restricted, which may result in your charity having to pay some tax on its income.

If your charity has income from business activities, the VAT rules will apply to you just as they do for any other business but you may qualify for certain charity VAT reliefs and exemptions.

Income Tax and Corporation Tax exemptions and reliefs for charities

Most of the income and gains received by charities are exempt from Income Tax, Capital Gains tax and Corporation Tax provided they are used for charitable purposes only. Income or gains that aren't covered by an exemption are taxable.

Gift Aid

Under the Gift Aid scheme, your charity can claim back the basic rate of Income Tax that has been paid by individuals on donations of money they make.

You must make claims for the repayment of tax under the Gift Aid scheme within 4 years of the accounting period or tax year in which you receive the Gift Aid donations. We can't repay tax outside this time limit.

To learn more about Gift Aid and to find the forms needed to make a claim, go to www.gov.uk and search 'charities and tax'.

Small donations scheme

You may be able to claim a top-up payment worth 25% on cash donations of £20 or less collected in the tax years up to 5 April 2019, even if you don't have a Gift Aid declaration from the donor. The limit was increased to £30 for donations collected after 6th April 2019 and includes contactless card donations.

Under this scheme charities can claim:

- up to £2,000 on £8,000 of small cash donations received in each tax year since 6 April 2016
- Claims must be made within 2 years from the end of the tax year the collections were made.

For detailed guidance on this scheme, please go to www.gov.uk and search 'claim Gift Aid online'.

Completing a tax return

HMRC doesn't ask all charities to complete a tax return every year. However, if you receive a notice to file a tax return you must file a complete and correct return within the time limits, even if there is no tax to pay. To find out more, go to www.gov.uk and search:

- 'charities and Corporation Tax' if your charity has company status
- 'self-assessment: trust and estate charities' if your charity has trust status

VAT reliefs for charities

Charities are generally subject to the same VAT rules as other organisations and normally have to pay VAT just like anyone else. There is no exemption from VAT for charities.

There are VAT reliefs on certain goods and services, which mean you may be able to buy them at the zero or reduced rate of VAT.

For example, subject to certain conditions, your charity may be able to

- buy fuel and power for your buildings at the reduced VAT rate
- pay no VAT on advertising
- pay no VAT on certain goods you provide to disabled people

Go to www.gov.uk and search 'VAT for charities' to find out more about:

- VAT reliefs on goods and services bought by charities
- working out if your charity needs to register for VAT
- the types of activities you may have to charge VAT on

Investment income

Your charity is exempt from UK tax on most types of investment income, including income from overseas investments. You can't claim back the 10% tax credit paid on income from UK dividends.

Bank and building society interest

Charities can receive bank or building society interest without tax deducted. You will need to show your bank or building society a copy of our letter recognising your organisation as a charity for tax purposes.

To find out how to reclaim back tax paid on savings income go to www.gov.uk and search 'claim Gift Aid online'.

Trading profits

Any profits that your charity makes from selling goods and services to customers (trading activities) may be taxable depending on the type of the trading and the purposes for which your charity is established. To find out more about tax and trading by charities go to www.gov.uk and search 'charities and trading'.

Income from land and property

Exemption from tax on rental income you receive from renting out land or property (whether in the UK or overseas) is available. This includes profits from letting out furnished property.

Capital Gains Tax

Gains made by charities are usually exempt from tax providing they are used for charitable purposes only.

Business rates relief

Your charity may be entitled to relief from business rates – you will pay no more than 20% on any non-domestic property which is used for charitable purposes. For more information contact your local authority. If you're in Northern Ireland, contact your local land and property services (LPS) rating office.

Stamp Duty Land Tax

When buying a property, your charity won't normally have to pay Stamp Duty Land Tax. This also applies when taking out a lease where Stamp Duty Land Tax would normally be due.