

## Gift Aid Small Donations Scheme Consultation Response – July 2016

### Charity Finance Group, Institute of Fundraising, National Council for Voluntary Organisations and Small Charities Coalition

#### Summary

- The scheme represents an important opportunity for smaller charities looking to diversify their income, if access to it can be improved. We welcome the government's commitment to improving uptake, particularly among this group.
- Assessing the scheme against its original measures of success shows it has assisted far fewer organisations than was intended by this point in time.
- It is unlikely that the scheme has led to a significant increase in Gift Aid registration, although it is not possible to determine this conclusively with publicly available data.
- Low take-up of the scheme is likely due to a combination of restrictive claiming requirements, complexity (actual or perceived) and low awareness.
- The most significant practical obstacles to increasing uptake are the restrictive eligibility and matching requirements, which inherently disadvantage smaller organisations with smaller or less regular Gift Aid claims.
- The sole purpose of the eligibility requirements and matching requirements is to ensure the scheme maintains a low error rate, including fraud<sup>1</sup>. We do not believe that there is evidence to suggest that these are effective anti-fraud measures. To improve uptake of the scheme, we invite the government to consider the minimum level of these restrictions necessary to support effective anti-fraud measures, if they are necessary at all.
- The government has not reviewed the matching requirement comprehensively. The rule is one of the most significant barriers to access for smaller organisations, and affects a far larger number of organisations than the government has acknowledged.
- We look forward to working with government on further awareness raising of the scheme, but stress that this should be a complementary rather than central part of the government's strategy to improve uptake.

#### Recommendations

- The matching requirement should be removed entirely.
- The eligibility requirements with respect to claiming Gift Aid in current and previous tax years should be replaced with a single requirement that the charity has claimed Gift Aid in one of the previous four tax years.
- The two-year registration and claim in the current year eligibility requirements should be removed.
- Any small donation under the £20 limit should be eligible for the scheme.
- The connected charities rule should include an additional test that the charities in question have a significant financial relationship.
- The scheme must be reviewed again in two to three years.

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<sup>1</sup> See [Gift Aid Small Donations Scheme Consultation, March 2012](#) at 1.6

## General comments

We warmly welcome the government's position that it is keen to encourage further take up of the Gift Aid Small Donations Scheme (GASDS) scheme, particularly among smaller charities.

Recent analysis of voluntary sector finances in NCVO's Almanac 2016 has indicated that larger and smaller charities have had very different experiences over the financial recovery. Smaller charities have seen considerable falls in income in recent years, primarily from government sources<sup>2</sup> and donations from individuals<sup>3</sup>. Such organisations tend to have greater income volatility due to reliance on a small number of income sources<sup>4</sup>, are more likely to be staffed primarily by trustees and volunteers due to their size, and suffer capacity problems due to reductions in back office and management capacity<sup>5</sup>.

This consultation provides the opportunity to make the scheme more responsive to the prevailing financial environment for the smaller charities that need it most, by improving their ability to access the scheme and reducing its complexity. In principle, the scheme represents an important potential route for these organisations to diversify their income and which encourages charitable giving at a time when they have experienced falls in that source of income. We want to ensure the scheme is reformed so it can achieve this potential.

## Assessing the scheme's success to date

The government's impact assessment published alongside the introduction of the scheme set out its scope and post-implementation review plan, including measures of success<sup>6</sup>. Understanding how the scheme has performed against initial expectations is crucial for determining whether it is achieving its policy objectives, and what factors may be causing it to underperform. In this section we review progress of the scheme against those goals with what data is publicly available.

### *Measures of success*

The two fundamental success criteria for the scheme set out in the impact assessment were: a high percentage uptake of the scheme by charities already claiming Gift Aid and that are eligible for the scheme; and a low percentage error (including fraud) rate. A third success indicator of an increase in charities starting to use Gift Aid was established, although it was noted that the existence of a causal relationship between such an increase and the scheme itself being the motivating factor for registration would take some time to be determined.

The government makes no mention of the scheme's error rate in the consultation and data on this issue are not publicly available, so it is not possible for us to assess the scheme against that criteria. It is however possible to make an assessment of the uptake of the scheme and of Gift Aid generally.

### *Uptake of the scheme*

The government's initial assumptions of how many charities the scheme was expected to assist in 2014/15 are not explicitly available, but it is possible to imply a minimum number of organisations, based on the proposed costing made in the scheme's impact assessment and the maximum amount claimable (£1,250 a year during the period in question). The cost of the scheme was estimated to be

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<sup>2</sup> Income from government sources fell by 26% between 2007/08 and 2013/14 for organisations with income under £100,000.

<sup>3</sup> Income from individuals fell by 6% between 2007/08 and 2013/14 for organisations with income under £100,000, compared to a 16% rise for organisations with an income over £1m over the same period.

<sup>4</sup> See NCVO's [Navigating Change report](#)

<sup>5</sup> See [A Financial Sustainability Review of the Voluntary Sector](#)

<sup>6</sup> Available at <http://www.parliament.uk/documents/impact-assessments/IA12-015.pdf>

£85m for 2014/15. Including ongoing annual IT costs of £60,000, this implicitly anticipates around 67,950 organisations claiming for the full amount of top up available – a very similar figure to the 68,700 organisations that claimed Gift Aid in that year. This calculation matches the statements made by government during the passage of the Small Charitable Donations Bill through Parliament, where the then Exchequer Secretary to the Treasury stated the scheme was expected to be used by 80,000 charities a year by 2016/17 at an estimated cost of around £100m<sup>7</sup>, which implicitly assumed those charities claiming £1,250 each.

According to the consultation document, 19,300 charities claimed £21m of top up payments in 2014/15, an average of £1,090 per claimant. This means that for the last year for which there is data, the scheme was used by approximately 29% of the *minimum* volume<sup>8</sup> of organisations that the government anticipated it would be assisting by that point in time. Those charities that claimed in 2014/15 typically did so close to the maximum allowable (although this limit has now risen to £2,000 from April 2016).

#### *Effect of the scheme on Gift Aid registration*

It seems unlikely that the scheme has been responsible for a significant surge in normal Gift Aid registrations or claims, although without the government making further data available, it is hard for any stakeholder to fully assess this.

After rising consistently for several years to 2007/08, the number of organisations claiming Gift Aid has not changed significantly from then until 2014/15, with around 1,520 more charities claiming Gift Aid at the end of this period. The average number of organisations annually claiming Gift Aid from 2007/08 to 2014/15 is 66,350, and the count for any single year within this range does not diverge by more than 5%.

Between 2012/13 and 2013/14 (during the first year of the scheme's operation), there was a significant increase in claimants from 63,740 to 67,060, but this is unlikely to be primarily attributable to the introduction of the scheme given that very similar fluctuations in claimants are visible at other points over that period (such as between 2010/11 and 2011/12), and the change represents the count returning close to the mean for the period rather than being exceptional to it.

While the impact assessment did not specify how large an effect the scheme was expected to have on increasing normal Gift Aid registrations and claims, it implicitly assumed that around 92,000 organisations would be claiming under the scheme (and therefore claiming normal gift) by 2016/17<sup>9</sup>. This would represent over 25,000 more claimants between 2011/12 (the year before the policy was introduced) and 2016/17 – a 38% increase. The impact assessment therefore anticipated a significant increase in the number of normal Gift Aid claimants by 2016/17, both from new registrants and those already registered but not claiming.

In 2014/15, there were only 2,330 more claimants than in 2011/12, or 3.5% more. Without a very significant change in recent trends, it seems manifestly unlikely that the number of claimants will reach 92,000 by 2016/17, even taking into account the various reforms to the Gift Aid system being implemented and the raising of the small donations scheme claim limit.

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<sup>7</sup> Exchequer Secretary to the Treasury (Mr David Gauke), [Hansard 4 September 2012, Column 205](#)

<sup>8</sup> Under the assumption that each would claim the maximum allowable. If the government's policy costing assumed some charities would claim less than the maximum, then the number of organisations it was expected to help would be *greater* than 67,950, and the proportion actually assisted *lower*.

<sup>9</sup> Calculated using the £115m expected cost of the scheme for 2016/17 and the £1,250 maximum claim allowable at the time the scheme was established.

### *Evaluation against measures of success*

Summarising this analysis against the original measures of success for the scheme, significantly fewer organisations are claiming under the scheme than anticipated, amounting to a low proportion of Gift Aid registrants using the scheme. It is also unlikely that the scheme has led to a significant uptake of normal Gift Aid, and the modest increase in claimants falls well short of the effect the impact assessment anticipated.

These conclusions represent a low level of success for the scheme against the two measures for which we have data. It is crucial that the opportunity this consultation represents is used to improve the scheme's performance by enabling far wider uptake.

Our evidence, as submitted previously, suggests the following explanations for why the scheme has not achieved stronger outcomes against its objectives. Of the organisations that could potentially benefit from the scheme:

- The requirements to claim under the scheme such as the eligibility and matching requirements have prevented some organisations from claiming, because of their claiming patterns, ability to raise Gift Aidable donations, capacity to engage with the normal Gift Aid system, or recent establishment.
- The complexity and costs of compliance with the scheme (actual or perceived) have deterred smaller organisations in particular from claiming.
- Some charities remain unaware of the scheme (although increasing their awareness would not increase use if the other issues above remain unresolved).

Our proposals to improve uptake for the scheme, particularly for smaller charities, are therefore aimed at addressing these issues.

### *Recommendation*

The first review period for the scheme has demonstrated considerable underperformance against its measures of success. **It would therefore be appropriate for the scheme to be reviewed again after a further two to three years** to ensure that the reforms enacted as a result of this consultation have had the desired effect on uptake of the scheme.

### **The matching requirement**

**We propose the matching requirement should be removed** for the following reasons:

- It creates great inflexibility in the scheme by requiring substantial Gift Aid claims in every year an organisation wishes to use the scheme.
- As a result, a large proportion of organisations registered for Gift Aid are restricted from utilising GASDS by the matching requirement, particularly smaller organisations.
- The case for its necessity as a fraud prevention measure has not been established by government, particularly in the context of the security provided by the eligibility requirements.
- Removing the matching requirement entirely would represent a significant simplification of the scheme, making it easier for smaller organisations with low capacity to engage with.

As described above, smaller charities are experiencing reduced income and capacity, creating pressure for them to diversify their income. The matching rule is one of the most problematic requirements of the scheme for smaller charities to comply with because it requires an organisation to raise and process £800 of gift-aided donations to fully benefit from the scheme, with associated administration costs, in every year the charity wishes to make a GASDS claim.

The matching requirement therefore precludes organisations in particular circumstances from the scheme that it could otherwise benefit, such as:

- Charities that are not usually able to collect declarations on the donations they receive because of the nature of their collections (the establishment of the scheme itself acknowledges this population of organisations);
- Charities that do not have the capacity or resources to deal with the administration of normal Gift Aid claims;
- Charities that receive such a low level of gift-aidable donations that using the Gift Aid scheme is not cost-effective due to the costs of administration, and which may therefore only claim intermittently or not at all. The smallest organisations are the most likely to have claimed smaller amounts of Gift Aid and are therefore most likely to experience problems meeting the matching requirement<sup>10</sup>.

The purpose of the matching requirement as articulated during the development of the scheme is to prevent fraud<sup>11</sup>. We do not believe that the matching requirement is an effective anti-fraud measure. However, it is only a valuable element of the scheme if it can be demonstrated that it does assist in preventing fraud. Otherwise, this measure is counterproductive to the aims of the scheme as it prevents legitimate organisations from using the scheme.

In the consultation, the government justifies the requirement as being reasonable and not necessary to review on the basis that only a minority of organisations are affected by it. It states:

*HMRC data shows that in 2013-14 approximately 5,700 charities and CASCs (8.5% of the total number of organisations claiming Gift Aid in that year) claimed Gift Aid on donations of less than £500. This suggests that the remaining 91.5% of charities and CASCs claim sufficient Gift Aid to meet the requirements of the matching rule and supports the Government's view that the matching rule is reasonable.*

We strongly disagree with this rationale for maintaining the matching requirement. Rather than considering the rule in the context of its purpose and how it could be changed to improve uptake, the government has simply examined a limited subset of organisations that the matching requirement affected in a single year and indicated that this group is too small to justify changing the rules.

We urge the government to revisit its position on the matching requirement. In particular, we feel the government has failed to consider the following issues in making its assessment of the rule:

**1. The government should fully assess the value of maintaining the matching rule based on its necessity to prevent fraud and the effect it has on uptake.**

The scheme's original consultation document acknowledged that the matching requirement was only one option among several for preventing fraud, stating that 'if no matching requirement is put in place, other arrangements will need to be made to prevent fraud'<sup>12</sup>.

A proper analysis of the matching requirement would examine its purpose, its efficacy in achieving the purpose, its opportunity cost in terms of restricting scheme uptake, possible alternatives to achieving its purpose and how those could increase uptake of the scheme.

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<sup>10</sup> Our survey conducted for the call for evidence found that 50% of respondents with an income under £10,000 wanted a removed or reduced matching requirement against an average of 42% across all respondents.

<sup>11</sup> See [Gift Aid Small Donations Scheme Consultation, March 2012](#) at 1.6

<sup>12</sup> *Ibid.*

In contrast, no evidence has been published as to the extent to which the rule is an effective and necessary fraud prevention measure, even in general terms, and the government's analysis of how many organisations the rule disadvantages is incomplete, as detailed further below.

The necessity of any particular restriction should also be assessed in the context of the other fraud prevention measures in place, namely the effect of the eligibility requirements. Under the reformed eligibility requirements we propose in response to consultation questions 1 and 2, a claimant under the scheme must still be a registered charity (or have exempt or excepted status by virtue of being registered with another regulatory body), and have made a Gift Aid claim in one of the last four years. The government has not made clear how and to what extent these are insufficient to provide an audit trail for the purposes of fraud prevention, what additional benefit the matching rule provides in this respect, and how this benefit is significant enough to justify the reduction in scheme uptake it is responsible for.

## **2. The matching rule restricts a far higher proportion of charities from claiming than the consultation acknowledges.**

In establishing whether the matching requirement reasonably restricts a proportion of charities from using the scheme that would otherwise have a legitimate claim, the government needs to consider *all* the charities that currently claim under the limit. The population of charities that *could* benefit from the scheme but receive partial or no benefit due to the matching requirement comprises not just those organisations that claim £1-499 of Gift Aid, but those registered for Gift Aid that have claimed none in the current year<sup>13</sup>.

Organisations may be registered for Gift Aid but not claim in a given year for a variety of reasons. The Gift Aid rules permit claims to be made within four years of a donation being made. Organisations may choose to only submit claims intermittently (for example, every two or three years) for reasons of administrative efficiency, particularly those with a low level of gift-aidable donations or very little administrative capacity. Furthermore, smaller organisations in particular may go through periods of relatively high or low volunteer engagement and activity. These charities' ability to raise gift-aidable donations or process claims in a given year will also fluctuate cyclically.

There is therefore a population of charities that for operational and efficiency reasons may only claim Gift Aid intermittently (or indeed not at all), which are then prevented from using the Small Donations Scheme by the matching requirement. They could nevertheless benefit greatly from access to the scheme in each year (for example, because of the relatively low organisational and administrative cost of bucket collections).

At the time the Small Charitable Donations Act 2012 was being debated in Parliament, approximately 100,000 organisations had claimed Gift Aid in the previous four years<sup>14</sup>. Given the stability of the Gift Aid claimant base discussed above, we can expect a similar number for the four years preceding 2013/14 (the year the government highlighted in the extract above).

This means that in addition to the 5,700 charities identified by government as being affected by the matching requirement in 2013/14, approximately a further 33,000 charities already registered for Gift Aid were in practice excluded from using the scheme – a far higher proportion than the 8.5% of claimants the government identifies.

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<sup>13</sup> These would currently also fail to meet the first eligibility requirement, which we propose removing in response to consultation questions 1 and 2.

<sup>14</sup> Economic Secretary to the Treasury (Miss Chloe Smith) [Hansard 4 September 2012, Column 165](#), presumably referring to 2011/12 data.

### **3. The rise in the claim limit will raise the proportion of charities able to receive only partial benefit from the scheme, exacerbating the limiting effect of the matching requirement**

Even within the population identified in the consultation (those claiming £1-499 of Gift Aid in any given year), the proportion of charities claiming less than the maximum matching requirement will increase with the maximum amount claimable to from April 2016 (i.e. an organisation will now need to raise £800 of Gift Aided donations to fully benefit). Accordingly, we would expect the proportion of organisations unable to benefit fully from the scheme to rise to 12-14% of annual claimants under the government's own methodology. This in itself represents a significant proportion of charities being excluded from benefiting fully from the scheme, but furthermore, the government has no data on the size or nature of those organisations. Given these charities' claims are relatively small, it seems highly likely the organisations being locked out by the matching requirement are primarily the 'smaller charities' for which government wishes to improve access.

### **4. The matching rule reduces the effect of the scheme in incentivising Gift Aid registration**

As stated in the impact assessment, one of the scheme's measures of success is an increase in registrations for and the use of normal Gift Aid. We agree that this is a desirable objective and that the two schemes should continue to be linked in some respect via the eligibility criteria to enable this effect.

The costs of registering for Gift Aid, fundraising and processing gift-aided donations is non-trivial for the smallest organisations that do not currently raise funds from this source. Although the intention of the scheme is to enable organisations to fundraise via small donations and benefit from the low administration costs of this method, the matching rule discourages them from doing so by attaching the full costs of Gift Aid compliance as a condition to access the scheme. Smaller organisations are therefore unlikely to perceive any additional benefit to registering for Gift Aid as a result of the existence of the scheme, if fundraising via gift-aided donations is not presently a practical option for them.

Only if the matching requirement were shown to be imperative for fraud prevention, and the reasons and evidence for this explained clearly to the sector, should it be maintained in any form – and in which case it should be reformed to be as light-touch as possible, so as to minimise its negative effect on uptake. In this instance, the rule should be relaxed so as to be spread over a number of years (such as the four years the eligibility requirement is calculated over), and be made to require a lower proportion of Gift Aided donations (closer to 25 times the amount of normal Gift Aid claims).

This proposal would ameliorate some of the inflexibility of the matching requirement by both lowering the amount of Gift Aided donations needed to fully benefit from the scheme (which is currently set to rise alongside the maximum claim allowable) and by allowing organisations to meet it via Gift Aided donations made over a period of years. This latter element would address the fact that when combined with the eligibility requirements proposed, keeping the matching rule would otherwise effectively maintain a two-year requirement for Gift Aid claims to access the scheme, as organisations would need a claim in the current *and* a previous tax year.

### **Awareness raising**

We welcome the government's acknowledgement that awareness of the scheme is an issue, and its commitment to work with the sector to improve it. We look forward to working with government to further raise awareness of the scheme, but stress that this should not be the sole focus of the government's strategy to improve uptake of the scheme.

Reform of the scheme provides a natural opportunity to relaunch it. An effective awareness raising exercise will need to be sustained over time and be reinforced by reaching organisations through a variety of channels. We would suggest reviewing all the communication channels with which charities engage with HMRC and the Charity Commission to establish where information on the scheme could be appropriately communicated, both online and via post, such as tax returns, Gift Aid claim processes, and annual accounts returns. Targeted advertising via sector press or journals would also increase the reach of the exercise, along with presence at sector conferences.

Moreover, a successful relaunch will require significant changes to the scheme in order to encourage charities to reengage with it. Minor changes are unlikely to lead to a significant increase in interest, given that our consultation with charities has found a strong perception that the scheme is complex and difficult to access.

As representative bodies, we already periodically communicate about the Small Donations Scheme with our members, but we would be very happy to explore a more coordinated approach with government.

### Response to consultation questions

*1. What would the impact on your charity be of the removal of the current legislative requirement that a charity must have been registered for at least two tax years (the two-year rule) before it can access GASDS? Would this change represent a meaningful simplification of the scheme? Please explain your answer.*

*2. What would the impact on charities be if the requirement that a charity must have made a successful Gift Aid claim in at least two out of the previous four tax years (the two-in-four rule) was changed to a requirement that a charity must have made a successful Gift Aid claim in the previous tax year only?*

We strongly agree that relaxing and simplifying the eligibility rules would have a positive effect on uptake of the scheme, and help smaller or newer organisations access it. However, the proposals set out in the consultation questions will have a limited impact in this regard, and the latter proposal could even decrease the number of eligible organisations.

The following structure for the eligibility rules would be far preferable for achieving great uptake by smaller organisations:

- **Removing the requirement that the charity has made a successful Gift Aid claim in the current tax year.**
- **Removing the two-year rule.**
- **Change the two-in-four rule to a one-in-four rule.**
- **These proposals will have limited impact on uptake of the scheme if the matching requirement is maintained.**

The government's proposal on the two-in-four rule acknowledges that a single year of previous Gift Aid claims is sufficient to establish a reasonable history of compliance, and in this sense, the proposal would represent a simplification of the scheme. However, basing eligibility on the previous tax year would effectively create a requirement that charities claim Gift Aid every year if they wish to claim under the scheme every (following) year. As set out above with respect to the matching rule, there are many legitimate reasons why a charity would be unable or choose not to submit a normal Gift Aid claim every year. An eligibility requirement based on the previous tax year alone would exclude many charities with irregular Gift Aid claims, possibly more so than the existing two-in-four

rule. This consequence would be avoided if instead the requirement were changed to be a one-in-four rule, which would also have the advantage of removing the complexity of the rule requiring claims at least every other year during this period.

The two-year rule is evidently a barrier for new charities, who will typically be smaller organisations in the process of developing their income streams, and who could therefore benefit greatly from the scheme. The process of setting up a charity and its early stages of development are also key opportunities to raise awareness of the scheme, which are evidently not available if the scheme is closed to newly registered organisations. We accordingly support the removal of the two-year rule.

We reiterate the need for the matching requirement to be removed for these changes to significantly improve access to the scheme for smaller organisations. Its interaction with the eligibility requirements is also significant. Even with a change to a one-in-four rule, the matching requirement would mean that a charity would still have to claim Gift Aid in two tax years – one of the previous four years and the current year, again acting as a barrier for those with irregular normal Gift Aid claims.

*3. Does your charity currently collect donations using contactless payment technology, or are you currently considering doing so in future? Please explain your answer.*

*4. Would the expansion of GASDS to include donations received via contactless credit and debit cards present any challenges to charities, particularly in terms of record keeping or other administrative requirements? Please explain your answer.*

**We propose amending the scheme to allow small donations made via all payment methods to be eligible for top-up payments.**

Organisations collecting donations via contactless payment cards receive very little data about the donor, amounting to the card or account number making the payment, the amount of the payment, and a timestamp (which may not be time of donation, but rather the time of credit to the charity's account). They typically receive no other identifying information about the donor such as name or address, and moreover, charities may not use any such information received in this context to contact the donor unless consent is otherwise expressly obtained.

The level of information received when collecting contactless donations, and the context of whether collecting further information is practical (ie for a declaration) are therefore very similar to that in which small cash donations are collected, and accordingly we would support extension of the scheme to include contactless donations. One technical issue that could arise depending on the payment processors would be a delay between the day of collection and the day the payment appeared on a charity's statement. Unlike a bucket collection, where the amount collected can be physically totalled for each day for the purposes of administering claims, contactless payments could appear on account statements with several days of delay. The process for submitting contactless donation claims would need to be sufficiently flexible to account for this practicality.

There are also circumstances where organisations receive cheques by post or as part of collections where it may not be practical or proportionate for them to seek a Gift Aid declaration from the donor. It is also conceivable that other payment methods may emerge as technology develops, and it would be preferable for the scheme to be future-proofed for such developments by not requiring further statutory amendment to include them. Making all small donations eligible regardless of payment method would have this advantage, along with that of simplifying the scheme.

*5. Would the Government's proposal to allow charities to claim either under the main GASDS allowance or under the community buildings allowance, but not both, present any specific equality issues or generate any obviously unfair outcomes? Please explain your answer.*

*6. What impact would this proposal have on your charity?*

**We propose that in addition to the tests for control and similar purpose, the connected charities rule include a further test of significant financial relationship.**

The government has expressed an intention to ensure the rules around connected charities and community buildings avoid the situation that some charities are able to claim significantly less than others because of how they are structured.

There are a number of organisations (e.g. Scouts groups and Armed Forces Cadets Groups) that the connected charities rule currently causes to have significantly less eligibility because of their structure. Functionally, local groups in such structures are financially independent from national bodies, but often have very similar purposes, and may share trustees. This means that although these organisations may have no financial connections, they are unable to claim individually up to the limit for a single organisation. As part of its work to ensure parity between differently structured organisations, the government should modify the connected charities rule to ensure it only catches organisations that have a significant financial relationship.

*7. Would relaxing the community buildings rules to allow donations to be received outside of the building itself allow more charities to claim under GASDS? Please explain your answer.*

*8. What reasonable requirements could be included to ensure that the relaxed community buildings rules still only benefit donations received in a specific local community?*

These aspects of the community buildings rules have not been raised as a particular area of concern by our members.

*9. Are there any other reforms that you would like the Government to consider? Please provide details.*

Thank you for taking time to consider our response. We have made recommendations on a number of issues in the general comments, above, particularly in relation to reforming the matching requirement.

Our response to the government's call for evidence was in large part informed by a survey of charities, which received 340 responses. In the response, we highlighted that voluntary organisations often have difficulty finding the capacity to respond to the format and depth of government consultations – hence running the survey through our own communication networks – and accordingly that we expected the response to be considered as the views of a wide range of civil society stakeholders and not only the authors.

We were disappointed that in response to all but one issue considered in the call for evidence, our submission appeared to be acknowledged as that of a few individual stakeholders. We hope in response to this consultation that the government appropriately acknowledges where submitted evidence includes data representing the views of a larger body of stakeholders, and builds such evidence into the summaries of views expressed. This is especially relevant here as the scheme benefits a wide variety of charitable organisations, which experience different sets of issues depending on their size and the nature of their work.