



Gift Aid Statement

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As a registered charity, the Institute for Advanced Learning and Metacognition (IALM) can claim Gift Aid on eligible membership subscriptions and donations made by UK taxpayers. This allows us to reclaim an additional 25p for every £1 you give, at no extra cost to you. These funds are valuable in helping the Institute to advance its charitable work. If you are a UK taxpayer and have not yet made a Gift Aid declaration, we would warmly encourage you to do so.

Are you eligible?

To allow us to claim Gift Aid, you must be a UK taxpayer and must have paid, in the relevant tax year, at least as much UK Income Tax and/or Capital Gains Tax as all the charities and Community Amateur Sports Clubs you donate to will reclaim on your gifts (currently 25p for every £1 given). If you pay less tax than this, it is your responsibility to pay any difference to HMRC. Please let us know if your circumstances change, or if you no longer pay sufficient tax, so that we can update our records.

Higher and additional-rate taxpayers

If you pay tax at the higher or additional rate and have made a Gift Aid declaration, you may be able to claim further tax relief on your gifts through your Self-Assessment tax return. If this applies to you, you should continue to claim that relief under Gift Aid as normal.

Membership subscriptions and Gift Aid

Gift Aid can be claimed on membership subscriptions only where the conditions set by HMRC are met, including limits on the personal benefits a member receives in return. IALM administers Gift Aid in accordance with these rules.

Professional subscription tax relief (HMRC List 3)

IALM is not currently included in HMRC's "List 3" of approved professional bodies and learned societies. This means that membership subscriptions do not at present qualify for tax relief as a professional or employment-related expense. This is separate from Gift Aid, which is unaffected.

How to make a Gift Aid declaration

Making a Gift Aid declaration is quick and simple. To make or update a declaration, or if you have any questions, please contact us at info@theialm.org.

Important note

This statement is provided for general information only and does not constitute tax advice. If you are unsure about your tax position, you should seek advice from HMRC or a qualified tax adviser.