

 Slide 2 is titled "What will we cover?". It contains a bulleted list:

- Details of the scheme
- How to take advantage of the scheme
- How to claim: non Diocesan Scheme parishes
- Questions

 The slide includes the "Making it easier" logo in the top left, a small coin icon in the top right, and logos for "THE CHURCH OF ENGLAND" and "Diocese of Liverpool" at the bottom. It is numbered "2" in the top right corner.

 Slide 3 is titled "Gift Aid Small Donations Scheme". It contains a bulleted list:

- Introduced in Budget 2011
- Small Charitable Donations Act 2012: became law on 19 December 2012
- Took effect from 6 April 2013
- Changes from 6 April 2017
- GASDS or Small Donations Scheme for short

 The slide includes the "Making it easier" logo in the top left, a small coin icon in the top right, and logos for "THE CHURCH OF ENGLAND" and "Diocese of Liverpool" at the bottom. It is numbered "3" in the top right corner.

 Slide 4 is titled "The Small Donations Scheme". It contains a bulleted list:

- Allows charities to apply for a *Gift Aid style* repayment
- On small cash donations of £20 or less, £30 from April 2019
- Without the need to obtain Gift Aid Declarations for those donations

 The slide includes the "Making it easier" logo in the top left, a small coin icon in the top right, and logos for "THE CHURCH OF ENGLAND" and "Diocese of Liverpool" at the bottom. It is numbered "4" in the top right corner.

 Slide 5 is titled "The Small Donations Scheme". It contains a bulleted list:

- Can claim "top up" payment on small donations of up to £8000 per tax year
- Same rate as Gift Aid tax rate
- = top up payment of up to £2000 per tax year

 The slide includes the "Making it easier" logo in the top left, a small coin icon in the top right, and logos for "THE CHURCH OF ENGLAND" and "Diocese of Liverpool" at the bottom. It is numbered "5" in the top right corner.

 Slide 6 is titled "What is it?". It contains a bulleted list:

- Not Gift Aid
- Not a repayment of tax
- Government spending measure
- Complements, doesn't replace, Gift Aid
- Based on tax year, not financial year
- Must claim within 2 years from end of tax year

 Below the list, it says "Health warning - some specific C of E issues to complicate things!". The slide includes the "Making it easier" logo in the top left, a small coin icon in the top right, and logos for "THE CHURCH OF ENGLAND" and "Diocese of Liverpool" at the bottom. It is numbered "6" in the top right corner.

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What is a small donation?

- Cash donation from an individual
- **£20 or less then £30 or less from April 2019**
- Coins and notes (any currency!)
- Contactless donations by debit card / credit card / app (but not chip and pin)
- Not cheques, Standing Orders, online giving, text giving

and

- Collected and banked in UK

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What can we include?

- Loose plate offerings
- Donations given in non Gift Aid regular giving envelopes – providing:
 - Donation is £20 or less (£30 or less from April 2019)
 - Not a cheque
 - Not covered by a Gift Aid Declaration
- Only donations - not fundraising, other income
- No donations with benefits

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Benefits to us

- **£191,600 for churches in the Diocese of Liverpool (2018)**
- **£15 million parishes nationally**

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Rules, rules, rules

- Eligibility rules
- The matching principle to prevent fraud.
- Connected charities
- Community buildings for fairness.

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Is my church eligible?

Claims for donations *from 6 April 2017:*


- No HMRC penalty in the last 2 years
- Make successful Gift Aid claim on donations received *in same tax year* as GASDS claim
- Why?
Good Gift Aid claiming records assures HMRC that the charity has appropriate internal processes
- Banked in UK, more than GASDS amount

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The matching principle

- Total Gift Aid donations must be at least **10% of potential GASDS, in tax year**
- **Ie £1 Gift Aid donations for £10 GASDS**
- Need **£800 Gift Aid donations to claim on full £8000 Small Donations (GASDS)**
- Must make Gift Aid claim for donations received *in same tax year* as Small Donations




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The matching principle
For example:

Income: Gift Aid £600 GASDS £8000

Claim: Gift Aid £150 GASDS £1500

- Because $10 \times £600 = £6000$
- 25% of £6000 is £1500
- Need £800 Gift Aid for full GASDS
- Or £15.38 Gift Aid per week



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Connected charities

- Rules to ensure charities that operate in a similar way, but are structured differently, receive same entitlements
- The limit on which a charity can claim top-up payment may be reduced if a charity is *connected* with one or more charities
- Rule also to prevent fragmentation
- Connected charities *share* £8000 allocation

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Community buildings

- Maximum donations limit can be increased for charities *running charitable activities* in a community building
- To qualify - couple of rules:
 - At least 10 people meet in the same building at least 6 times a year
 - People must be beneficiaries of charity
- For us, Community building = church
- For us, charitable activity = religious services

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Community buildings

- £8000 GASDS allowance for each building
- Buildings must be separate

Buildings can include:

- Church
- Community hall
- School

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Some buildings are excluded

Excludes buildings, or part, used wholly or mainly for residential purposes, or sale or supply of goods.

For example:

- Vicarage
- Residential care home
- Charity shop
- Supermarket

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But, these are single buildings:

- Buildings on same or adjacent land
- Church and church hall
- School with several buildings
- Church with a garden shed

Just one allowance of £8000 GASDS each

Think: Have you any other buildings you can include?

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The Church of England position

Initially

- HMRC judged PCCs to be connected charities for the purposes of the scheme
- We all shared £8000 "Top up" allocation
- We could only claim on Community Buildings element of the scheme

What changed?

- HMRC agreed PCCs not connected

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What element do you use?

Are you:

- a single church parish?

Claim on the top up (charity) element of the scheme

OR

- a multi church parish?

Claim on the community buildings element of the scheme

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Top up element - what *do* you claim?

Include small cash (& contactless) donations:

1. loose offerings
2. regular non gift aid envelopes
3. in wall safes
4. received outside the building, eg home communions

Up to a maximum of £8000 per tax year

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MINDING **easier** 22

Buildings element – what *do* you claim?

Up to £8000 for each *separate* church building.

Include small cash (& contactless) donations:

1. loose offerings
2. regular non gift aid envelopes
3. in wall safes
4. received outside the building, eg home communions, collected in the Local Authority Area of the building

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Buildings element

- Donations collected *in* each building must be allocated to that building
- Donations collected *outside* the building, can be allocated to *any* of your eligible buildings in that Local Authority Area:
 - Record location donations collected
 - To show donations collected within the Local Authority

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Both elements - what *can't* you claim?

Donations

- for tea/coffee
- for votive candles
- flower festival
- anything with a "benefit"

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What records do you need?

HMRC require evidence

- **Deposit slips of banked cash – in UK**
 - Should be *more* than GASDS amount
- **Vestry forms showing eligible cash donations**
 - **Date, and evidence of numbers for buildings**
- **These should not be new!**
- **May need a little alteration**

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Simple vestry sheet example

St Somewhere's Church Vestry Record

Date: Location: Attendance 10 or more? Y / N

Potential Gift Aid Small Donations Scheme
Include: loose plate offerings and donations

	Eligible	Not eligible	TOTAL
Notes: £50			
£20			
£10			
£5			
Coins: £2			
£1			
50p			
20p			
10p			
5p			
2p			
1p			
Total cash			
Cheques			
TOTAL			

Signed and

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National church: vestry sheet example

St Agatha's Church, Anywhere Vestry Record

Date:	Regular Giving Envelopes No of Envelopes	One-off Gift Aid Envelopes ¹ No of Envelopes	Open Plate and Non-Gift Aided Donations ²		10 or more attending? ³	TOTAL
			Eligible for GASDS	Not Eligible for GASDS	Non-Donations ⁴	
Notes: £50						
£20						
£10						
£5						
Coins: £2						
£1						
50p						
20p						
10p or 5p						
2p or 1p						
TOTAL						
Cheques						
GRAND TOTAL						

Please complete this sheet in conjunction with the 'Vestry Record Notes' provided.

Signed and

Vestry procedure: best practice

- Count immediately after service
- 2 people. Both to sign.
- Count loose offerings separately. Analyse cash.
- Separate Gift Aid & non-Gift Aid envelopes (if known)
- Mark envelopes with contents
- If cheque, mark envelope with "cheque"
- Balance total envelope cash with total on envelopes
- Total all offerings
- Record in Parish registers
- Reminder: Keep 1 month's sample, marked contents

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Gift Aid	07/04/2013	Chq	14/04/2013	Chq	21/04/2013	Chq	28/04/2013	Chq	Total Apr
1									0.00
2									0.00
3									0.00
4									0.00
5									0.00
Total Gift Aid	0.00		0.00		0.00		0.00		0.00
Non Gift Aid									
6									0.00
7									0.00
8									0.00
9									0.00
10									0.00
Eligible small donations	0.00		0.00		0.00		0.00		0.00
Not eligible	0.00		0.00		0.00		0.00		0.00
TOTAL	0.00		0.00		0.00		0.00		0.00

Name on Declaration = name on envelope list = taxpayer

Gift Aid	07/04/2013	Chq	14/04/2013	Chq	21/04/2013	Chq	28/04/2013	Chq	Total Apr
1	10.00		10.00		10.00		10.00		40.00
2	25.00				50.00		25.00		100.00
3			30.00		15.00		15.00		60.00
4	60.00								60.00
5	10.00		10.00		10.00		10.00		40.00
Total Gift Aid	105.00		50.00		85.00		60.00		300.00
Non Gift Aid									
6	5.00		5.00				10.00		20.00
7	20.00	Chq			40.00		20.00		80.00
8					5.00		21.00		26.00
9	2.00		2.00		5.00	Chq	2.00		11.00
10	3.00		1.50		1.30		1.50		7.30
Eligible small donations	10.00		8.50		6.30		33.50		58.30
Not eligible	20.00		0.00		45.00		21.00		86.00
TOTAL	135.00		58.50		136.30		114.50		444.30

	G/R Aid?	07/04/2013	Chq	14/04/2013	Chq	21/04/2013	Chq	28/04/2013	Chq	Total Apr
1	Y	10.00		10.00		10.00		10.00		40.00
2		20.00	Chq			40.00		20.00		80.00
3	Y			30.00		15.00		15.00		60.00
4	Y	10.00		10.00		10.00		10.00		40.00
5		2.00		2.00		5.00	Chq	2.00		11.00
6		5.00		5.00				10.00		20.00
7	Y	25.00				50.00		25.00		100.00
8						5.00		21.00		26.00
9	Y	60.00								60.00
10		3.00		1.50		1.30		1.50		7.30
G/R Aid		105.00		50.00		85.00		60.00		300.00
Eligible small donations		10.00		8.50		6.30		33.50		58.30
Not eligible		20.00		0.00		45.00		21.00		86.00
TOTAL		135.00		58.50		136.30		114.50		444.30

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Example vestry sheet – part 1

St Somewhere's Church

Date:

Vestry Record

Location:

Attendance more than 10? Y / N

Offerings summary

Gift Aid regular giving envelopes

Other regular giving envelopes

Other fund regular giving envelopes

One-off Gift Aid envelopes (itemised elsewhere)

Other

Other

Other income

Potential Small Donations Scheme (GASDS):

Loose offerings

Donations

Other (eg restricted donations)

TOTAL

use of

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Example vestry sheet – part 2

St Somewhere's Church

Date:

Vestry Record

Location:

Attendance 10 or more? Y / N

Cash breakdown

		Potential GASDS		All Other	TOTAL
		Eligible	Noteligible		
Notes	£50				Notes £50
	£20				£20
	£10				£10
	£5				£5
Coins	£2				Coins £2
	£1				£1
	50p				50p
	20p				20p
	10p				10p
	5p				5p
	2p				2p
	1p				1p
Total cash					Total cash
⊕	Cheques				Cheques
TOTAL					

use of pool

[illegible]

Weekly Reconciliation Example

8

Weekly Financial Reconciliation				Week Ending Sunday:				
Receipts	£	p	Payments	£	p	Cheques/Cash to Bank	£	p
Tax Efficient Envelopes	55	00	Stationery	9	99	£50 & £20 notes		
Other Envelopes	19	50	Battery	2	83	£10 notes	90	00
Plate Offering	41	24				£5 notes	70	00
Flower Fund	12	80				£2 coins	10	00
Fees	36	00				£1 coins	91	00
Donations	110	00				50p coins	5	50
Sunday School	9	84				20p coins	7	40
						10p coins	8	30
						5p coins	2	15
						2p coins	76	
						1p coins	45	
Total Received	344	38	Total Paid Out	12	82	Cash Sub-Total	285	56
Cash Surplus			Cash Deficit			Cheques Total	46	00
	344	38		12	82	Grand Total	331	56
Signatures:								

9

[illegible]

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What do you need to do?

- **Get the right recording procedures – now!**
- **Amend or add to your vestry sheet**
- **If needed, method for including regular giving envelopes (non Gift Aid)**
- **Decide which buildings – and find out address including postcode**
- **Claim 2017/2018 by 5 April 2020**
- **Keep claiming Gift Aid, regularly – including one-off Gift Aid envelopes. 25% guaranteed!**

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Any questions?



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How do you claim?

- **Using Charities Online claims procedure**
- **Diocesan Scheme parishes:**
We will ask for additional information:
 - Top up or community buildings claim?
 - Confirm address of eligible buildings, where relevant
 - Amount of GASDS in each building
 - Otherwise, will claim as normal
- **Non Diocesan Scheme parishes: next part**
- **Claim GASDS within 2 tax years**

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Claiming process

- **Charities Online from 22 April 2013**
- **Three options:**
 - 1. Claim using online form**
 - 2. Claim using own software database**
 - 3. Claim using a paper form**

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Option 3 – paper form

- **For those who don't have internet access**
- **Paper Chr1 replaced old R68i**
- **Order from HMRC**
- **Fill in by hand: one box per character**
- **For 15 donors (up to 90 with continuation sheets Chr1CS)**
- **Cannot use photocopies**
- **Automatically scanned by HMRC**

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Option 2 – software database

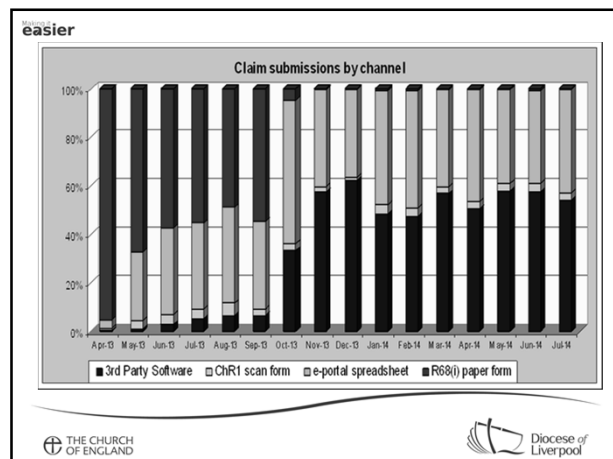
- **Intended for more than 1000 donors, can be used for any number**
- **Claim directly from own internal database or system**
- **Software provider needs to work with HMRC to ensure compliance**
- **Check your software can do this**
- **You need to sign up to Charities Online**

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Option 1 – online form

- **Up to 1000 donors per claim**
- **Sign up to Charities Online**
 - Log on to Government Gateway - once
 - Enrol to use HMRC Charities Online
 - Register and activate service
- **Download schedule spreadsheets from HMRC**

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Search results for

Filter by: 17 results found

Organisations

- Schedule spreadsheet for connected charities' GASDS claims**
Submit a tax claim using Charities Online if your charity or CASC is connected to another, and you're claiming tax back on **GASDS** donations.
- Claim Gift Aid online**
Submit a claim for Gift Aid, the Gift Aid small donation scheme (**GASDS**) and other income; schedule spreadsheets; registering and enrolling for a Charities Online account; activation codes
- Schedule spreadsheet for community building GASDS claims**
Submit a tax claim using Charities Online on donations collected in a community building under the Gift Aid Small Donations Scheme.
- Gift Aid: schedule spreadsheets to claim back tax on donations**
30 September 2016, Form, HMRC
Use schedule spreadsheets to claim back tax through Gift Aid, Gift Aid Small Donations Scheme (**GASDS**) or other income using Charities Online

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Claim Gift Aid online

Your charity or community amateur sports club (CASC) can use online services to claim:

- Gift Aid, including under the **small donations scheme**
- tax back on other income, such as bank interest

Online services may be slow during busy times. Check if there are any [problems with this service](#).

Start now

Before you start
Your charity or CASC will need to:

- be recognised as a charity for tax purposes
- add Charities Online to your HM Revenue and Customs (HMRC) online account

How to claim
You'll be asked to attach a 'schedule spreadsheet' - download and fill it in before you log in. You can claim for up to 1,000 donations on each spreadsheet.
You can also claim through [eligible software](#), like a database.

When to claim
Your [deadline to claim](#) depends on what you're claiming on and how your charity is set up. You must keep records for 2 years after the deadline.

Register with Charities Online
If you don't have an online account with HMRC you'll need to [register and set up](#) before you can claim.

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Choose your account

Select the Government Gateway account you want to create.

- ☐ **Individual**
You want to use our online services for your personal tax. For example, if you're self-employed.
- ☒ **Organisation**
You represent an organisation. For example a limited company, partnership or charity.
- ☐ **Agent**
You want to act on behalf of your client(s), whether paid or acting in a voluntary capacity.
- ☐ **Pensions**
You want to use our online services as a Pension Scheme Administrator or a Pension Scheme Practitioner.

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Enter your details

Full name

Email address
We need this so we can send you your sign in details if you lose them

Create your password
Your password must:

- be between 8 and 12 characters (letters and numbers only, no special characters)
- contain at least one letter (a-z)
- contain at least one number (0-9)
- not contain the word 'password'

Confirm your password

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HM Revenue & Customs Home Cymraeg Contact HMRC Help 53

New user

Please select the services you wish to use.

Organisation

☒ Charities

☐ Construction Industry Scheme (CIS)

☐ Corporation Tax (CT)

☐ Duty Deferment Electronic Statements (DDes)

☐ electronic Binding Tariff Information (eBTI)

☐ Excise Movement and Control System (EMCS)

☐ Foreign Account Tax Compliance Act (FATCA)

☐ Import Control System (ICS)

☐ Machine Games Duty (MGD)

☐ New Computerised Transit System (NCTS)

☐ Notification of Vehicle Arrivals

☐ PAYE for Employers

☐ VAT Mini One Stop Shop (Union)

☐ VAT Mini One Stop Shop (non-Union)

☐ Qualifying Recognised Overseas Pension Scheme (QROPS)

☐ Machine Games Duty (MGD)

☐ Rebated Oils Enquiry Service

☐ Self Assessment (SA)

☐ Self Assessment (SA) for Partnerships

☐ Self Assessment (SA) for Trusts

☐ Site content tools

☐ Stamp Taxes

☐ Tied Oils Enquiry Service

☐ VAT (submit return or change details)

☐ VAT EC Sales List (ECSL)

☐ VAT EU Refunds

☐ VAT Reverse Charge Sales List (RCSL)

HM Revenue & Customs Home Contact HMRC Help 54

What you will need to enrol

You can only register and enrol for an online service **once** with this information.

Please note: If you have previously received an Activation Code from the Government Gateway for any service listed below then you are already enrolled for it.

If you haven't activated the service yet please log in with your User ID and password and activate it now.

If you have lost your Activation Code or it has expired you can request a new one once you have logged in.

To add or delete services, please click the 'Back' button.

Organisation

Charities

You will need your:

- HMRC Charities Reference
- Postcode

plus either:

- The last 4 digits of your organisation's bank account number
- or
- Your customer account number

If you have entered the details and are experiencing difficulties, please contact the HM Revenue & Customs [Online Services Helpdesk](#).

Back Next

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HM Revenue & Customs Home Contact HMRC Help

Registration and Enrolment

Below are the 6 steps you will need to follow to register and enrol. They will only take a few minutes.

1 Terms & Conditions → 2 About you → 3 Create password → 4 Note User ID → 5 Enter details → 6 Receive Activation Code

When you reach step 4 HM Revenue and Customs (HMRC) will display your User ID. **You must make a note of this and keep it safe, as you will need it every time you log in to use HMRC Online Services. It will not be displayed again.**

- One Activation Code per service, if applicable, will be sent to you by post. Your Activation Code can take up to a week to arrive and if you are overseas it may take a little longer. The envelope will be marked 'Government Gateway'.
- You'll need the Activation Code to use some - but not all - HMRC Online Services. The QROPS, change VAT registration details, submit a VAT return, Reverse Charge Sales List and VAT Mini One Stop Shop online services are automatically activated.

You must activate your service(s) within 28 days of the date shown on the letter or the code will expire and you'll have to request a new one.

Back Next

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HM Revenue & Customs Online Services 5

HMRC home | Cymraeg | Contact us | Help | Logout

1 Terms & Conditions → 2 About you → 3 Create password → 4 Note User ID → 5 Enter details → 6 Receive Activation Code

Step 4 - Note User ID

Registration for Organisation

Your Online Government Account has been created.

Your User ID is:

- You must make a note of this User ID. It will not be displayed again and you will not receive written confirmation of the ID.
- Please keep it safe as you will need it every time you log in to use HM Revenue & Customs (HMRC) online services, along with your password.
- HMRC recommend you print a copy of this page using the print facility on your browser.

Click 'Next' to enrol for the service.

Next

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HM Revenue & Customs Online Services 57

HMRC home | Cymraeg | Contact us | Help | Logout

1 Terms & Conditions → 2 About you → 3 Create password → 4 Note User ID → 5 Enter details → 6 Receive Activation PIN

Step 5 - Enter details

Enrol for the charities service

To enrol for Charities, please enter the details below.

* Indicates required information

Please note: Fields are not case sensitive.

HMRC charities reference:

Please enter a postcode or indicate if your address is not in the UK.*

Postcode:

eg AB12 3YZ

☐ Please select if your address is not in the UK

And

Last four digits of your organisation's bank account number:

Or

Your customer account number:

Next

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Diocese of Liverpool

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HMRC home | Cymraeg | Contact us | Help | Logout

1 Terms & Conditions → 2 About you → 3 Create password → 4 Note User ID → 5 Enter details → 6 Receive Activation PIN

Registration and Enrolment summary

Receive Activation Code

Enrolments

You have successfully enrolled for:

☒ Charities

Activation Code

- The Government Gateway will issue an Activation Code for each service that requires one.
- The Activation Code will be sent to the address you have given for that specific service.
- You will need this to activate the service.
- **Please note:** You don't need an Activation Code to submit VAT Returns or Reverse Charge Sales List declarations or to notify HMRC of changes to your VAT registration details. These services are automatically activated.

Reminder

You must activate your service(s) within 28 days of the date shown on the letter or the code will expire and you'll have to request a new one.

Next

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easier Government Gateway

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Government Gateway

Login

You will need to register before you can use our services [Register](#)

Please choose your login method: [help?](#)

User ID & password

Enter your User ID & password:

Digital certificate
 Chip & pin - respond
 Chip & pin - identify
 One time password

User ID: [Forgotten your User ID?](#)

Password: [Forgotten your password?](#)

[Cancel](#) [Log in](#)

• When you have finished your online session, you should either close the browser or log out.
 • Please do not use the browser back button as it may not function as expected.

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Government Gateway

Welcome Kim Stanley
 You are logged in as an Organisation

Activate enrolment

To activate this service, please enter the service Activation code you have been sent in the post.

Enter service Activation code: [Forgotten or lost Activation code](#)

Once you have activated the service, you will be able to use it immediately.

[Next](#)

[Go to "Your services"](#)

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HM Revenue & Customs Home Cymraeg Contact HMRC Help Sign out

Kim Stanley

Services you can use

The services you have signed up for are listed below.
 To access a service that you are enrolled and activated for, follow the relevant 'Access service' link.
 If you have enrolled for a service but haven't activated it, please follow the relevant 'Activate service' link to enter your Activation Code.

Business help and education emails [Access service](#)
 Business help and education emails is a free service to provide you and your business with emails from HM Revenue & Customs that are tailored to your needs.

Charities [Access service](#)
 HMRC charities reference:

Notification of Vehicle Arrivals [Access service](#)
 For VAT registered businesses, non VAT registered businesses or private individuals to notify HMRC of vehicles brought into the UK from abroad.

Site content tools [Access service](#)
 Allows you to monitor content relating to VAT, Excise and Customs duties and get notifications when content changes.

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HM Revenue & Customs English | Cymraeg

Sign in

Enter your Government Gateway credentials to sign in. You received these when you created your HMRC online account.

User ID:

Password:

[Sign in](#)

Problems signing in

[Trying to file Self Assessment using GOV.UK Verify?](#)
[Don't have a Government Gateway account](#)
[Forgotten user ID](#)
[Forgotten password](#)
[Forgotten user ID and password](#)
[Get help from HMRC's automated assistant](#)

THE CHURCH OF ENGLAND Diocese of Liverpool

easier

**Buildings element:
 Get buildings schedule spreadsheet**

- Get the right software:**
 - Excel 2010 for Windows
 - Excel 2011 for Apple Mac OS
 - LibreOffice for Windows, Apple Mac, Linux
- Spreadsheet is in Open Document format: .ods**
- Must use correct version for correct software, otherwise may not work when you claim**

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GOV.UK

Search results for

[x](#) [q](#)

Filter by: **Organisations** 17 results found

Schedule spreadsheet for connected charities' GASDS claims
 Submit a tax claim using Charities Online if your charity or CASC is connected to another, and you're claiming tax back on **GASDS** donations.

Claim Gift Aid online
 Submit a claim for Gift Aid, the Gift Aid small donation scheme (**GASDS**) and other income, schedule spreadsheets; registering and enrolling for a Charities Online account; activation codes

Schedule spreadsheet for community building GASDS claims
 Submit a tax claim using Charities Online on donations collected in a community building under the Gift Aid Small Donations Scheme.

Gift Aid: schedule spreadsheets to claim back tax on donations
 30 September 2016, Form, HMRC, HMRC
 Use schedule spreadsheets to claim back tax through Gift Aid, Gift Aid Small Donations Scheme (**GASDS**) or other income using Charities Online.

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Search results for **gift aid**

Filter by: 289 results found

Organisations

Claim Gift Aid online
Submit a claim for **Gift Aid**, the **Gift Aid** small donation scheme (GASDS) and other income; schedule spreadsheets; registering and enrolling for a Charities Online account; activation codes

Claiming Gift Aid as a charity or CASC
What **Gift Aid** is, who can claim, what donations are eligible for **Gift Aid**, **Gift Aid** declarations for your charity or community amateur sports club (CASC) how to claim

Schedule spreadsheet to claim back tax on Gift Aid donations
Submit individual **Gift Aid** donations, aggregated donations and claims for sponsored events using Charities Online.

Gift Aid: what donations charities and CASCs can claim on
The types of fundraising donations that charities and community amateur sports clubs (CASCs) can claim **Gift Aid** on and the exceptions.

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Setting up and running a charity – guidance
Schedule spreadsheet to claim back tax on Gift Aid donations

From: HM Revenue & Customs
First published: 11 December 2014
Part of: Charity money, tax and accounts; Setting up and running a charity; Community amateur sports clubs (CASCs); Community organisations and - others

Submit individual Gift Aid donations, aggregated donations and claims for sponsored events using Charities Online.

Contents
What to include
Limit per spreadsheet
Get the right software
Saving and submitting
Download the schedule spreadsheet

If you use Charities Online, you need to record your individual Gift Aid donations, aggregated donations and claims for sponsored events in a schedule spreadsheet. When you've filled it in, attach it to your online claim.

What to include
You must have valid **Gift Aid** declarations for all the donations you record in the schedule spreadsheet, which you should keep for your records.

www.gov.uk/guidance/schedule-spreadsheet-to-claim-back-tax-on-gift-aid-donations

GOV.UK

Setting up and running a charity – form
Gift Aid: schedule spreadsheets to claim back tax on donations

From: HM Revenue & Customs
First published: 11 March 2013
Part of: Charity money, tax and accounts; Setting up and running a charity; Community amateur sports clubs (CASCs) and Community organisations

Use schedule spreadsheets to claim back tax through Gift Aid, Gift Aid Small Donations Scheme (GASDS) or other income using Charities Online.

Documents

Gift Aid donations schedule - Excel
ODS, 29KB
This file is in an OpenDocument format.
This file may not be suitable for users of assistive technology. Request a different format.

Gift Aid donations schedule - LibreOffice
ODS, 87.3KB

www.gov.uk/government/publications/gift-aid-schedule-spreadsheets-to-claim-back-tax-on-donations

Information required

Field	Required?	Maximum number of characters	Notes
Title	No	4	
First name or initial	Yes	35	No spaces
Last name	Yes	35	
House name or number	Yes	40	
Postcode	UK addresses only	-	UPPER CASE Include a space
Aggregated donations	Only if claiming aggregate donation	35	Simple description. DON'T enter Yes or Not Applicable.
Sponsored event	No	Yes or leave blank	
Donation date (or latest in series)	Yes	DD/MM/YY	DON'T use hyphens or full stops
Amount	Yes	-	DON'T use a £ sign

HM Revenue & Customs

Gift Aid donations schedule

Get it right first time - how to complete this schedule:

- Don't change the layout of the schedule or change the name of the worksheet.
- Save the schedule as a file in the OpenDocument (ODS) file format for example Gift Aid Jan 2014.ods.
- Any section that is not applicable leave it blank. Don't enter 'N/A' or '0'.
- Don't include blank spaces or other characters at the start or end of boxes.
- Don't make a space in between donations.
- Enter the house name or number and the postcode of all donors that live in the UK. For donors living abroad, enter their address and put it in the Postcode column.
- Use within the maximum of 1,000 rows of donations.
- Aggregated donations are donations under £20 from different people totalling less than £1000 per line. When you add together donations from the same donor, you must leave the aggregated donations column blank.
- For sponsored events enter the participant's name and address, the date collected, and the total amount raised. Don't include any donations over £200 - these must be shown separately as normal Gift Aid donations.

Fig 1 shows an example of how to complete the schedule. For more information follow the link below. You must be connected to the internet to access the guidance.

Charities online guidance

Fig 1 Example	Title (up to 4 characters)	First name or initial (up to 35 characters or just enter an initial)	Last name (up to 35 characters)	House name or number (up to 40 characters)	Postcode (UPPER CASE and include a space)	Aggregated donations (simple description up to 35 characters - DON'T enter Yes or Not Applicable)	Sponsored event (enter Yes or leave blank)	Donation date (DD/MM/YY) DON'T use hyphens or full stops	Amount (DON'T use a £ sign)
1	Mr	John	Smith	102A	W1A 1AA			20/01/13	20.00
2	Mr	John	Smith	102B	W1A 1AA			20/01/13	20.00
3	Mr	John	Smith	102C	W1A 1AA			20/01/13	20.00
4	Mr	John	Smith	102D	W1A 1AA			20/01/13	20.00
5	Mr	John	Smith	102E	W1A 1AA			20/01/13	20.00
6	Mr	John	Smith	102F	W1A 1AA			20/01/13	20.00
7	Mr	John	Smith	102G	W1A 1AA			20/01/13	20.00
8	Mr	John	Smith	102H	W1A 1AA			20/01/13	20.00
9	Mr	John	Smith	102I	W1A 1AA			20/01/13	20.00
10	Mr	John	Smith	102J	W1A 1AA			20/01/13	20.00
11	Mr	John	Smith	102K	W1A 1AA			20/01/13	20.00
12	Mr	John	Smith	102L	W1A 1AA			20/01/13	20.00
13	Mr	John	Smith	102M	W1A 1AA			20/01/13	20.00
14	Mr	John	Smith	102N	W1A 1AA			20/01/13	20.00
15	Mr	John	Smith	102O	W1A 1AA			20/01/13	20.00
16	Mr	John	Smith	102P	W1A 1AA			20/01/13	20.00
17	Mr	John	Smith	102Q	W1A 1AA			20/01/13	20.00
18	Mr	John	Smith	102R	W1A 1AA			20/01/13	20.00
19	Mr	John	Smith	102S	W1A 1AA			20/01/13	20.00
20	Mr	John	Smith	102T	W1A 1AA			20/01/13	20.00
21	Mr	John	Smith	102U	W1A 1AA			20/01/13	20.00
22	Mr	John	Smith	102V	W1A 1AA			20/01/13	20.00
23	Mr	John	Smith	102W	W1A 1AA			20/01/13	20.00
24	Mr	John	Smith	102X	W1A 1AA			20/01/13	20.00
25	Mr	John	Smith	102Y	W1A 1AA			20/01/13	20.00
26	Mr	John	Smith	102Z	W1A 1AA			20/01/13	20.00
27	Mr	John	Smith	102AA	W1A 1AA			20/01/13	20.00
28	Mr	John	Smith	102AB	W1A 1AA			20/01/13	20.00
29	Mr	John	Smith	102AC	W1A 1AA			20/01/13	20.00
30	Mr	John	Smith	102AD	W1A 1AA			20/01/13	20.00
31	Mr	John	Smith	102AE	W1A 1AA			20/01/13	20.00
32	Mr	John	Smith	102AF	W1A 1AA			20/01/13	20.00
33	Mr	John	Smith	102AG	W1A 1AA			20/01/13	20.00
34	Mr	John	Smith	102AH	W1A 1AA			20/01/13	20.00
35	Mr	John	Smith	102AI	W1A 1AA			20/01/13	20.00
36	Mr	John	Smith	102AJ	W1A 1AA			20/01/13	20.00
37	Mr	John	Smith	102AK	W1A 1AA			20/01/13	20.00
38	Mr	John	Smith	102AL	W1A 1AA			20/01/13	20.00
39	Mr	John	Smith	102AM	W1A 1AA			20/01/13	20.00
40	Mr	John	Smith	102AN	W1A 1AA			20/01/13	20.00
41	Mr	John	Smith	102AO	W1A 1AA			20/01/13	20.00
42	Mr	John	Smith	102AP	W1A 1AA			20/01/13	20.00
43	Mr	John	Smith	102AQ	W1A 1AA			20/01/13	20.00
44	Mr	John	Smith	102AR	W1A 1AA			20/01/13	20.00
45	Mr	John	Smith	102AS	W1A 1AA			20/01/13	20.00
46	Mr	John	Smith	102AT	W1A 1AA			20/01/13	20.00
47	Mr	John	Smith	102AU	W1A 1AA			20/01/13	20.00
48	Mr	John	Smith	102AV	W1A 1AA			20/01/13	20.00
49	Mr	John	Smith	102AW	W1A 1AA			20/01/13	20.00
50	Mr	John	Smith	102AX	W1A 1AA			20/01/13	20.00
51	Mr	John	Smith	102AY	W1A 1AA			20/01/13	20.00
52	Mr	John	Smith	102AZ	W1A 1AA			20/01/13	20.00
53	Mr	John	Smith	102BA	W1A 1AA			20/01/13	20.00
54	Mr	John	Smith	102BB	W1A 1AA			20/01/13	20.00
55	Mr	John	Smith	102BC	W1A 1AA			20/01/13	20.00
56	Mr	John	Smith	102BD	W1A 1AA			20/01/13	20.00
57	Mr	John	Smith	102BE	W1A 1AA			20/01/13	20.00
58	Mr	John	Smith	102BF	W1A 1AA			20/01/13	20.00
59	Mr	John	Smith	102BG	W1A 1AA			20/01/13	20.00
60	Mr	John	Smith	102BH	W1A 1AA			20/01/13	20.00
61	Mr	John	Smith	102BI	W1A 1AA			20/01/13	20.00
62	Mr	John	Smith	102BJ	W1A 1AA			20/01/13	20.00
63	Mr	John	Smith	102BK	W1A 1AA			20/01/13	20.00
64	Mr	John	Smith	102BL	W1A 1AA			20/01/13	20.00
65	Mr	John	Smith	102BM	W1A 1AA			20/01/13	20.00
66	Mr	John	Smith	102BN	W1A 1AA			20/01/13	20.00
67	Mr	John	Smith	102BO	W1A 1AA			20/01/13	20.00
68	Mr	John	Smith	102BP	W1A 1AA			20/01/13	20.00
69	Mr	John	Smith	102BQ	W1A 1AA			20/01/13	20.00
70	Mr	John	Smith	102BR	W1A 1AA			20/01/13	20.00
71	Mr	John	Smith	102BS	W1A 1AA			20/01/13	20.00
72	Mr	John	Smith	102BT	W1A 1AA			20/01/13	20.00
73	Mr	John	Smith	102BU	W1A 1AA			20/01/13	20.00
74	Mr	John	Smith	102BV	W1A 1AA			20/01/13	20.00
75	Mr	John	Smith	102BW	W1A 1AA			20/01/13	20.00
76	Mr	John	Smith	102BX	W1A 1AA			20/01/13	20.00
77	Mr	John	Smith	102BY	W1A 1AA			20/01/13	20.00
78	Mr	John	Smith	102BZ	W1A 1AA			20/01/13	20.00
79	Mr	John	Smith	102CA	W1A 1AA			20/01/13	20.00
80	Mr	John	Smith	102CB	W1A 1AA			20/01/13	20.00
81	Mr	John	Smith	102CC	W1A 1AA			20/01/13	20.00
82	Mr	John	Smith	102CD	W1A 1AA			20/01/13	20.00
83	Mr	John	Smith	102CE	W1A 1AA			20/01/13	20.00
84	Mr	John	Smith	102CF	W1A 1AA			20/01/13	20.00
85	Mr	John	Smith	102CG	W1A 1AA			20/01/13	20.00
86	Mr	John	Smith	102CH	W1A 1AA			20/01/13	20.00
87	Mr	John	Smith	102CI	W1A 1AA			20/01/13	20.00
88	Mr	John	Smith	102CJ	W1A 1AA			20/01/13	20.00
89	Mr	John	Smith	102CK	W1A 1AA			20/01/13	20.00
90	Mr	John	Smith	102CL	W1A 1AA			20/01/13	20.00
91	Mr	John	Smith	102CM	W1A 1AA			20/01/13	20.00
92	Mr	John	Smith	102CN	W1A 1AA			20/01/13	20.00
93	Mr	John	Smith	102CO	W1A 1AA			20/01/13	20.00
94	Mr	John	Smith	102CP	W1A 1AA			20/01/13	20.00
95	Mr	John	Smith	102CQ	W1A 1AA			20/01/13	20.00
96	Mr	John	Smith	102CR	W1A 1AA			20/01/13	20.00
97	Mr	John	Smith	102CS	W1A 1AA			20/01/13	20.00
98	Mr	John	Smith	102CT	W1A 1AA			20/01/13	20.00
99	Mr	John	Smith	102CU	W1A 1AA			20/01/13	20.00
100	Mr	John	Smith	102CV	W1A 1AA			20/01/13	20.00
101	Mr	John	Smith	102CW	W1A 1AA			20/01/13	20.00
102	Mr	John	Smith	102CX	W1A 1AA			20/01/13	20.00
103	Mr	John	Smith	102CY	W1A 1AA			20/01/13	20.00
104	Mr	John	Smith	102CZ	W1A 1AA			20/01/13	20.00
105	Mr	John	Smith	102DA	W1A 1AA			20/01/13	20.00
106	Mr	John	Smith	102DB	W1A 1AA			20/01/13	20.00
107	Mr	John	Smith	102DC	W1A 1AA			20/01/13	20.00
108	Mr	John	Smith	102DD	W1A 1AA			20/01/13	20.00
109	Mr	John	Smith	102DE	W1A 1AA			20/01/13	20.00
110	Mr	John	Smith	102DF	W1A 1AA			20/01/13	20.00
111	Mr	John	Smith	102DG	W1A 1AA			20/01/13	20.00
112	Mr								

HM Revenue & Customs

Gift Aid Small Donations Scheme (GASDS) community buildings

Get it right first time - how to complete this schedule:

- * Don't enter an amount over the GASDS limit of £5000 (for donations received before 6 April 2016) or £8000 (for donations received on 6 April 2016 onwards)
- * GASDS are claimed by tax year - not on your accounting period. Please ensure you separate donations into tax years.
- * GASDS must be claimed within two years: if it has been more than two years then your GASDS will now be out of date.
- * Don't change the layout of the schedule or change the name of the worksheet.
- * Save the schedule as a .ods file not a Microsoft Excel .xls file, for example Gift Aid Jan 2014.ods
- * If any section isn't applicable leave it blank. Don't enter N/A or Nil.
- * Don't include blank spaces or other characters at the start or end of boxes
- * Don't leave a blank row between donations.
- * Stay within the maximum of 500 rows of donations.
- * Enter values in pounds sterling including pence.

Fig 1 shows an example of how to complete the schedule. For more information follow the link below. You must be connected to the internet to access the guidance.

Charities Online guidance

Fig 1 Example	Building name (up to 140 characters)	First line of address (up to 40 characters)	Postcode (UPPER CASE and include a space)	Tax year 1 ending 5 April (include tax year 3 claims)	Amount of donations received in tax year 1 (£)	Tax year 2 ending 5 April	Amount of donations received in tax year 2 (£)
	The Vault	22 Liberty Place	L20 3UD	2014	1500.00	2015	2000.00
	The Vault	22 Liberty Place	L20 3UD	2016	2000.00		
	Boole Village Hall	11A Grange Road	L20 1KL	2015	1750.00		

The total below is calculated from the amounts you enter into the schedule.

Total of all amounts: £9.00

Item	Building name	First line of address	Postcode	Tax year 1 ending 5 April	Amount of donations received in tax year 1 (£)	Tax year 2 ending 5 April	Amount of donations received in tax year 2 (£)
1							
2							

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Search results for gift aid

289 results found

Filter by:

Organisations

Claim Gift Aid online

Submit a claim for Gift Aid, the Gift Aid Small Donations Scheme (GASDS) and other income, schedule 10 sheets; registering and enrolling for a Charities online account; activation codes

Claiming Gift Aid as a charity or CASC

What Gift Aid is, who can claim, what donations are eligible for Gift Aid, Gift Aid declarations for your charity or community amateur sports club (CASC), how to claim

Schedule spreadsheet to claim back tax on Gift Aid donations

Submit individual Gift Aid donations, aggregated donations and claims for sponsored events using Charities Online.

Gift Aid: what donations charities and CASCs can claim on

The types of fundraising donations that charities and community amateur sports clubs (CASCs) can claim Gift Aid on and the exceptions.

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Claim Gift Aid online

Your charity or community amateur sports club (CASC) can use online services to claim:

- Gift Aid, including under the small donations scheme
- tax on other income, eg bank interest

Online services may be slow during busy times. Check if there are any problems with this service.

Start now >

on HMRC online services

Charities, volunteering and honours

[Charities and tax](#)

[Tax relief for community amateur sports clubs \(CASCs\)](#)

[More](#)

THE CHURCH OF ENGLAND

Diocese of Liverpool

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Business tax account

Help improve digital services by joining the HMRC user panel (opens in new window)

No thanks

HM Revenue & Customs

Your business taxes

Payments and returns have set processing times at HMRC

See when figures will appear

Charities - for Gift Aid repayment claims

[View account](#)

Get another tax, duty or scheme

[Find a tax, duty or scheme](#)

Other services

[Anti-money laundering supervision](#)

[Employment intermediaries](#)

[Intrastat Supplementary Declaration](#)

[Notification of Vehicle Arrivals \(NOVA\)](#)

[The Church of England VAT on e-Services \(VOES\)](#)

Welcome, Kim Stanley

Last sign in on 30 November 2016 not right?

[Messages](#)

[Manage account](#)

[Help and contact](#)

HM Revenue & Customs

At a glance

Charity repayment claim

You can make a charity repayment claim using the HMRC online service by following the link below.

[Make a charity repayment claim](#)

To make a charity repayment claim using commercial software follow the link below.

[View a list of commercial software](#)

News & updates

Welcome to the charities online service. Before you make your claim please complete and save any schedules. Please refer to the demonstrator which will help you make your claim correctly.

Avoid these 5 common mistakes that will delay your payment:

1. Answer 'No' to the question 'are you a corporate trustee?' unless your charity is managed by a trust company, or trust department of a bank. See demonstrator page 8
2. Do not confuse Gift Aid with the Gift Aid Small Donations Scheme (GASDS). See demonstrator page 6
3. Do not confuse your charity regulator's number with your HMRC reference or User ID. See demonstrator page 9
4. If you are including a tax adjustment on any schedule make sure you enter the amount of tax over-claimed and not the value of the donations.
5. Make sure you only give details of an official who is already known to HMRC.

HM Revenue & Customs

For top up element

Repayment claim details

Questions about this claim

You can use this service to claim tax repayments on Gift Aid donations, claim UK tax deducted from other income and claim top-up payments under the Gift Aid Small Donations Scheme (GASDS). Please answer the questions below indicating which of the three areas you want to claim under then, click the 'Next' button to continue.

* Indicates required information

Are you claiming Gift Aid? ☐ No ☒ Yes

Are you claiming UK tax deducted from other income? ☐ No ☒ Yes

Are you claiming a top up payment for small cash donations under GASDS? These are not your Gift Aid donations. ☐ Yes ☒ No

Your claim reference number:

If you indicated you are claiming a top-up payment under GASDS you must provide the information below.

Are you claiming a top up payment under GASDS for donations that were not collected in a community building? **Answer YES**

Are you claiming for donations collected in community buildings? **Answer NO**

Are you connected to any other charities or CASCs for the purpose of GASDS? **Answer NO**

[Back](#) [Next](#)

HM Revenue & Customs Home Cymraeg Contact HMRC Help Sign out

Your HMRC serv

For community buildings element

Repayment claim details

Questions about this claim

You can use this service to claim tax repayments on Gift Aid donations, claim UK tax deducted from other income and claim top-up payments under the Gift Aid Small Donations Scheme (GASDS). Please answer the questions below indicating which of the three areas you want to claim under then, click the 'Next' button to continue.

* Indicates required information

Are you claiming Gift Aid? ☐ No ☒ Yes

Are you claiming UK tax deducted from other income? ☐ No ☒ Yes

Are you claiming a top up payment for small cash donations under GASDS? These are not your Gift Aid donations. ☐ Yes ☒ No

Your claim reference number:

If you indicated you are claiming a top-up payment under GASDS you must provide the information below.*

Are you claiming a top up payment under GASDS for donations that were not collected in a community building? ☐ Please select ☒ Answer NO

Are you claiming for donations collected in community buildings? ☐ Please select ☒ Answer YES

Are you connected to any other charities or CASCs for the purpose of GASDS? ☐ Please select ☒ Answer NO

[Back](#) [Next](#)

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Repayment claim summary

You have not completed all the required sections of your claim. You must complete all the sections shown below with an arrow or cross beside them before you can finalise your claim.

To complete, view or amend a section, please follow the relevant link in the 'Status' column or click the 'Next' button to start completing the first section.

To delete this charity repayment claim click the 'Delete' button.

✓ A tick means you have entered information in this section
→ An arrow means you haven't entered information in this section
✗ A cross means this section is incomplete

Section	Status
Questions about this claim	✓ Repayment claim details
About the organisation	→ Organisation details
Gift Aid schedule:	→ Attach Gift Aid schedule
Gift Aid Small Donations Scheme schedule	→ Attach community buildings schedule

To delete this repayment claim click the 'Delete' button below. [Delete](#) [Next](#)

THE CHURCH OF ENGLAND Diocese of Liverpool

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About the organisation

Organisation details

You must provide the information below then, click the 'Next' button to continue. The person making this claim must be a recognised authorised official or corporate trustee that has already been notified to HM Revenue & Customs as the authorised official.

* Indicates required information

Name of charity regulator: Please select ☒

If you selected Charity Commission for England and Wales, Charity Commission for Northern Ireland or Office of the Scottish Charity Regulator, you must provide the information below.*

Charity regulator's number (not the HMRC Charities reference number):

Is this claim being made by a corporate trustee such as the Trust Department of a bank, a Trust Company or a Trust Corporation? ☐ Please select ☒

Your daytime telephone number (including international dialling code if outside the UK):

'Next' automatically saves your data. [Back](#) [Next](#)

THE CHURCH OF ENGLAND Diocese of Liverpool

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About the organisation

- Name of Charity Regulator?
Either
• PCC registered with Charity Commission:
Select: Charity Commission. Enter: Reg number
OR
• PCC not registered
Select: None
- Is claim being made by corporate Trustee?
Answer: No

THE CHURCH OF ENGLAND Diocese of Liverpool

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About the organisation

Organisation details

You must provide the information below then, click the 'Next' button to continue. The person making this claim must be a recognised authorised official or corporate trustee that has already been notified to HM Revenue & Customs as the authorised official.

* Indicates required information

Name of charity regulator: None ☒

Charity regulator's number (not the HMRC Charities reference number):

Is this claim being made by a corporate trustee such as the Trust Department of a bank, a Trust Company or a Trust Corporation? ☐ No ☒

If you selected that this claim is not being made by a corporate trustee, you must provide details below about your organisation's authorised official.*

Title:

First name:

Last name:

Please enter a postcode or indicate if your address is not in the UK. *

Postcode: eg AB12 3YZ ☒ Please select if your address is not in the UK

Your daytime telephone number (including international dialling code if outside the UK):

'Next' automatically saves your data. [Back](#) [Next](#)

THE CHURCH OF ENGLAND Diocese of Liverpool

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Attach Gift Aid schedule

Gift Aid schedule

Download a Gift Aid schedule

You have indicated that you want to claim a repayment of tax on Gift Aid donations. Your claim must include full details of the donors and their donations on which you are claiming a repayment of tax.

You must have already completed and saved an HM Revenue & Customs (HMRC) Gift Aid schedule on your computer with details of your Gift Aid donations to support this claim.

Please note: If you haven't already done so please follow the link below to download the HMRC Gift Aid schedule.

To complete the schedule now you will need to log out of this service. Any information you have already entered will be saved.

Once you have completed the schedule you will be able to log back into this service and attach it to your claim. [Download a Gift Aid schedule](#)

Further information about Gift Aid schedules can be found in the online guidance. HMRC recommend you read this guidance before you complete and save your schedule.

Attach your Gift Aid schedule

When you are ready to attach your Gift Aid schedule to this claim, click on the 'Browse' button below to find and select the completed schedule on your computer.

Gift Aid schedule ☒ Choose File ☐ No file chosen

If you do not want to attach a Gift Aid schedule now please tick the checkbox below then, click the 'Next' button to continue.

Please note: You must attach a Gift Aid schedule before you can submit your charity repayment claim.

☐ I do not want to attach a Gift Aid schedule at this time.

[Repayment claim summary](#) [Next](#)

THE CHURCH OF ENGLAND Diocese of Liverpool

For top up element 83

Gift Aid Small Donations Scheme (GASDS) schedule

Donation details

Use this page to claim for payments under the Gift Aid Small Donations Scheme (GASDS). This is separate from your Gift Aid claim.

The GASDS is for small cash donations of £20 or less that the charity or Community Amateur Sports Club that you do not have a Gift Aid declaration for. It only applies to donations you have received since 6 April 2013.

If you are only claiming under Gift Aid you must not complete any of this. You should return to the 'Repayment Claim Details' screen and answer 'Do you want to make a claim for second tax?' you claiming under GASDS?

* Indicates required information

Tax year 1 ending 5 April: * **Enter year of tax year end**

Amount of donations on which you are claiming a top up payment under GASDS. Do not include any donations collected in a community building: **Enter amount of donations**

Do you want to make a claim for second tax? * **More than 1 tax year**

"Next" automatically saves your data.

[Repayment claim summary](#) [Next](#)

Charity repayment claim

- At a glance
- Repayment claim summary
- About the organisation
- Gift Aid Small Donations Scheme schedule
- Donation details
- FAQs

For community buildings element 84

Attach community buildings schedule

Community buildings schedule

Download a community buildings schedule

You have indicated that you want to make a claim for a top-up payment under the Gift Aid Small Donations Scheme (GASDS) on small donations you have collected in your community building(s). Your claim must be supported by details of the community building(s) in which the donations were collected and the amounts collected. This is the only place in this claim that you should include these amounts.

You must have already completed and saved an HM Revenue & Customs (HMRC) community buildings schedule on your computer with details of your community building(s) on to support this claim.

Please Note: If you haven't already done so follow the link below to download the HMRC community buildings schedule.

To complete the schedule now you will need to log out of this service. Any information you have already entered will be saved.

Once you have completed the schedule you will be able to log back into this service and attach it to your claim.

[Download community buildings schedule](#)

Further information about community buildings schedules can be found in the online guidance. HMRC recommend you read this guidance before you complete and save your schedule.

Attach your community buildings schedule

When you are ready to attach your community buildings schedule to this claim, click on the 'Browse' button below to find and select the community buildings schedule on your computer.

community buildings schedule: **Next**

If you don't want to attach a community buildings schedule now please tick the checkbox below, then click the 'Next' button to continue.

Please note: You must attach a community buildings schedule before you can submit your charity repayment claim.

☐ I do not want to attach a community buildings schedule at this time

[Repayment claim summary](#) [Next](#)

Charity repayment claim

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- Repayment claim summary
- About the organisation
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- Gift Aid Small Donations Scheme schedule
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- FAQs

Attach Gift Aid schedule 85

Gift Aid schedule - Confirmation

Please confirm that the details shown below match the information in the Gift Aid schedule that you have attached to this claim.

If the information is correct please click the 'Confirm details' button to continue.

If the information is incorrect, you will have to amend the Gift Aid schedule saved on your computer and then follow the 'Attach an updated Gift Aid schedule' link below to continue with your claim.

Gift Aid schedule details

Earliest donation date: 02 January 2013

Adjustment for Gift Aid previously over-claimed: £0.00

Total donations: £10,000

Item	Title	First name	Last name	House name or number	Postcode	Aggregated donations	Sponsored event	Donation date	Amount (£)

Acknowledgment

☒ You have successfully submitted your charity repayment claim at 6 Dec 2015 22:55:45

Your **submission receipt reference number** is: S0PCAUDWV06JVOHMSFWAE6UJDWNBXR

Click the 'Next' button to see a printable summary of your claim, including your submission receipt reference number.

To see a summary of your claim click 'Next'.

[Next](#)

Charity repayment claim

- At a glance
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Acknowledgment 86

☒ You have successfully submitted your charity repayment claim at 6 Dec 2015 22:55:45

Your **submission receipt reference number** is: S0PCAUDWV06JVOHMSFWAE6UJDWNBXR

Click the 'Next' button to see a printable summary of your claim, including your submission receipt reference number.

To see a summary of your claim click 'Next'.

[Next](#)

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THE CHURCH OF ENGLAND **Diocese of Liverpool**

What do you need to do? 87

- Decide how you will claim
- Keep your PCC informed
- Check your Gift Aid donor information is correct – use Electoral Roll?
- Claimed GASDS 2015/2016? You must claim by 05/04/2017
- Concerned? Consider joining the Diocesan Gift Aid Scheme

THE CHURCH OF ENGLAND **Diocese of Liverpool**

Diocesan Gift Aid Scheme 88

- Existing system, provides continuity
- Declaration checking & storage
- Claims prepared
- Online claiming done for you
- Gift Aid secretary support
- Gift Aid audits
- Fee = 5% tax claim

THE CHURCH OF ENGLAND **Diocese of Liverpool**

More information
www.liverpool.anglican.org/GASDS
Kim Stanley or Cath Gaskell
giftaid@liverpool.anglican.org
Resources Department 0151 705 2180
resources.team@liverpool.anglican.org
www.parishresources.org.uk/giftaid/smalldonations
www.gov.uk/claim-gift-aid/small-donations-scheme
www.gov.uk/claiming-a-top-up-payment-on-small-charitable-donations
www.gov.uk/government/publications/charities-detailed-guidance-notes/chapter-8-the-gift-aid-small-donations-scheme
0300 123 1073

Diocese of Liverpool
 Home | Giving in Grace | Liverpool Cathedral | Contact Us | Sign Up For Our Newsletter
 Just Looking | About The Diocese | Making It Easier | Bishops | News & Events | Vacancies
 Gift Aid Small Donations Scheme
 Making It Easier > Processes > Finance > Small Donations Scheme
 Ensuring we get the best from the government scheme.
 What is this scheme?
 The Gift Aid Small Donations Scheme (GASDS) took effect from 6 April 2013. The purpose of the scheme is to enable charities to claim a Gift Aid style repayment on small cash donations of up to and including £20, where it is often difficult to obtain a Gift Aid declaration. For churches this would be loose cash in the offering plate and donations in non Gift Aid envelopes.
 It is important to note that GASDS is not a tax measure like Gift Aid but a government spending measure. GASDS is a separate scheme but is claimed alongside Gift Aid and in a similar way. In general, churches can claim top up payments on up to £5,000 of small donations made to them each year, a figure that will rise to £8,000 from 6 April 2016. This means that given the maximum limit of £5,000 of small donations a church can reclaim £1,250 each year which will rise to £2,000 in April 2016 (i.e. 25% of the new limit of £8,000).
 How does it work?
 To take advantage of the GASDS scheme, from 6 April 2013 vestry records should clearly show which donations are eligible for GASDS. You must make a cash analysis of your loose offerings and small donations. The simple vestry sheet in the downloads box makes this straightforward.
 • To be eligible for the scheme, a charity must have been registered with HMRC for at least 2 years and have made at least 2 successful Gift Aid claims in (not for) the last 4 years.
www.liverpool.anglican.org/gasds



Parish Resources
 Home | News | PCC/APCMs | Finance | Giving | Buying | People | Administration | Buildings | Other | Order Resources
 Home > Gift Aid > Gift Aid Small Donations Scheme
Gift Aid Small Donations Scheme
 The Gift Aid Small Donations Scheme (GASDS) allows parishes to claim a Gift Aid style repayment to be received on small cash and contactless donations of £20 or less up to a threshold of £8,000 of donated income per tax year per church. (The £8,000 threshold applies from the 2016/17 tax year – the limit for prior years was £5,000).
 In total, it should benefit parishes by more than £15 million a year. The guidance on this page offers practical guidance for Church of England parishes – it does not provide complete guidance to the scheme. There are two different elements to the scheme:
 If you are a PCC with a single church, then you should now use the Top Up element of the scheme – use the guidance for single church parishes (You should also use the Top Up element if you have more than one church building in the parish, but your eligible donations in total are not more than the £8,000 limit).
 If your PCC has more than one church, then you should continue to use the Community Buildings element of the scheme and use our guidance for multi church parishes. If you have a church plant, or run services in other buildings, there is an additional guide to GASDS and Church Plants.
 Links
 • Detailed policy and guidance from HMRC can be found on the gov.uk website.
 Email Newsletter
 Get the latest news and updates by signing up to our quarterly newsletter. Subscribe



GOV.UK
 Welcome to GOV.UK
 The best place to find government services and information
 Simpler, clearer, faster
 Popular on GOV.UK
 Universal Jobmatch job search
 Renew vehicle tax
 Log in to student finance
 Book your theory test
 Employment and Support Allowance
 Gift Aid
 Benefits
 Includes tax credits, eligibility and appeals
 Disabled people
 Includes carers, your rights, benefits and the Equality Act
 Births, deaths, marriages and care
 Parenting, civil partnerships, divorce and Lasting Power of Attorney
 Business and self-employed
 Tools and guidance for businesses
 Childcare and parenting
 Includes giving birth, fostering, adopting, and more for children, childcare and schools
 Citizenship and living in the UK
 Voting, community participation, life in the UK, international projects
 Crime, justice and the law
 Legal processes, courts and the police
 Driving and transport
 Includes vehicle tax, MOT and driving licences
 Education and learning
 Includes student loans, admissions and apprenticeships
 Employing people
 Includes pay, contracts and hiring
 Environment and countryside
 Includes flooding, recycling and wildlife
 Housing and local services
 Owning or renting and council services
 Money and tax
 Includes debt and Self Assessment
 Passports, travel and living abroad
 Includes renewing passports and travel advice by country
 Visas and immigration
 Visas, asylum and sponsorship
 Working, jobs and pensions
 Includes holidays and finding a job

GOV.UK
 Search results for
 Gift Aid
 Filter by: 262 results found
 Organisations
 Claim Gift Aid online
 Submit a claim for Gift Aid the Gift Aid small donation scheme (GASDS) and use our schedule spreadsheet registering and claiming for a Charities Online account; activation codes
 Claiming Gift Aid as a charity or CASC
 What Gift Aid is, who can claim, what donations are eligible for Gift Aid, Gift Aid declarations for your charity or community amateur sports club (CASC), how to claim
 Schedule spreadsheet to claim back tax on Gift Aid donations
 Submit individual Gift Aid donations, aggregated donations and claims for sponsored events using Charities Online
 Gift Aid: what donations charities and CASCs can claim on
 The types of fundraising donations that charities and community amateur sports clubs (CASCs) can claim Gift Aid on and the exceptions
 Get recognition from HMRC for your charity
 Charities can register online with HMRC and claim tax relief or get tax back on Gift Aid donations and bank interest, charitable purposes, registration
 Gift Aid declarations: claiming tax back on donations
 How charities and CASCs can make written, verbal and online declarations and what information to include

GOV.UK
 Home > Citizenship and living in the UK > Charities, volunteering and honours
Claiming Gift Aid as a charity or CASC
 Charities, volunteering and honours
 Charities and tax
 Claim Gift Aid online
 More
 1. Overview
 2. What you can claim it on
 3. Gift Aid declarations
 4. Small donations scheme
 5. How to claim
 1. Overview
 You can claim back 25p every time an individual donates £1 to your charity or community amateur sports club (CASC). This is called Gift Aid.
 You must be recognised as a charity or CASC for tax purposes.
 There are rules on which donations you can claim Gift Aid on.
 You can claim Gift Aid online - you should get your payment within 5 weeks.
 What the donor needs to do
 The donor must:
 • have paid at least as much in Income Tax or Capital Gains Tax in that tax year as you want to claim in Gift Aid
 • make a Gift Aid declaration that gives you permission to claim it

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Home > Citizenship and living in the UK > Charities, volunteering and honours

Claiming Gift Aid as a charity or CASC

1. Overview
2. What you can claim it on
3. Gift Aid declarations

4. Small donations scheme

You may be able to claim 25% on cash donations of £20 or less, even if you don't have a Gift Aid declaration.

This is called the Gift Aid small donations scheme (GASDS). You can claim up to £1,250 in a tax year.

Who can claim

Your charity or CASC must have claimed Gift Aid:

- in the same tax year as you want to claim GASDS
- in at least 2 of the last 4 tax years (but without a 2 year gap between the claims)
- without getting a penalty in the last 2 tax years

What you can claim

www.gov.uk/claim-gift-aid/small-donations-scheme

Charities, volunteering and honours
Charities and tax
Claim Gift Aid online
More

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Search results for small donations

Filter by: 308 results found

Organisations

Claim Gift Aid online
Submit a claim for Gift Aid, the Gift Aid small donation scheme (GASDS) and other income; schedule spreadsheets; registering and enrolling for a Charities Online account; activation codes

Schedule spreadsheet for community building GASDS claims
Submit a tax claim using Charities Online on donations collected in a community building under the Gift Aid Small Donations Scheme.

Claiming a top-up payment on small charitable donations
Guidance for charities and CASCs on claiming a top-up payment on cash donations of up to £20.

Gift Aid: online services for charities and Community Amateur Sports Clubs
7 October 2013, Research and analysis, HMRC
Research about online services for Gift Aid and the Gift Aid Small Donation Scheme.

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Setting up and running a charity – guidance

Claiming a top-up payment on small charitable donations

From: HM Revenue & Customs
First published: 26 November 2014
Part of: Charity money, tax and accounts; Setting up and running a charity; Community amateur sports clubs (CASCs) and Community organisations

Guidance for charities and CASCs on claiming a top-up payment on cash donations of up to £20.

Contents

- Introduction
- Work out if your charity or CASC is eligible
- How GASDS claims are calculated
- Collections in community buildings
- Keeping records
- How to make a claim

Introduction

The Gift Aid Small Donations Scheme (GASDS) allows eligible charities and community amateur sports clubs (CASCs) to claim 'top-up' payments on cash donations of £20 or less.

Cash donations must be in bank notes or coins that have been collected and banked in the UK after 6 April 2013. Donations can be in any foreign currency.

You don't need to know the identity of the donors or collect Gift Aid declarations, which makes it easier to claim on donations like street collections.

Too much detail?
See these quick guides:
Claiming Gift Aid as a charity or CASC

www.gov.uk/claiming-a-top-up-payment-on-small-charitable-donations

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Search results for detailed guidance

Filter by: 6,529 results found

Organisations

DBS update service
The Disclosure and Barring Service (DBS) update service - register to join the service or check an applicant's DBS certificate online.

Charities: detailed guidance notes
28 October 2015, Guidance, HMRC
These guidance notes outline how the tax system operates for charities.

Contact Student Finance England
Contact details for Student Finance England - including complaints and student finance appeals, 24+ Advanced Learning Loans

Standard Visitor visa
Apply for a Standard Visitor visa if you want to visit the UK for business, leisure, to get private medical treatment or donate an organ

Contact HMRC
Contact details and helplines for enquiries with HMRC on tax, Self Assessment, Child Benefit or tax credits

Community Amateur Sports Clubs: detailed guidance notes
28 June 2015, Guidance, HMRC

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Home > Charities, volunteering and honours > Charities, detailed guidance notes on how the tax system operates

Guidance

Chapter 8: The Gift Aid Small Donations Scheme from 6 April 2017

Updated 29 October 2017

Contents

- Summary
- Chapter 8.1: Eligibility conditions
- Chapter 8.2: The amount you can claim
- Chapter 8.3: Administration
- Chapter 8.4: Community buildings
- Chapter 8.5: Local Authority areas
- Chapter 8.6: Connected charities and CASCs
- Chapter 8.7: Connecting returns
- Chapter 8.8: Claim limits
- Chapter 8.9: Make an election to HMRC
- Chapter 8.10: Hangers or changes of legal form

Overview

On 6 April 2017 some of the rules for the Gift Aid Small Donations Scheme (GASDS) were changed.

This guidance relates to small donations that were collected on or after 6 April 2017. Different rules that apply to donations collected before 6 April 2017.

Chapter 8.1: Eligibility conditions

If your charity or Community Amateur Sports Club (CASC) is eligible you may be able to claim a top-up payment on small cash or contactless donations under GASDS.

If your charity or CASC is eligible for a top-up payment you'll need to work out how much you can claim.

Factors that affect the amount you can claim include:

- the basic rate of Income Tax (BRT)
- the amount of eligible small donations collected
- the date you first became eligible for GASDS

www.gov.uk/government/publications/charities-detailed-guidance-notes/chapter-8-the-gift-aid-small-donations-scheme

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Summary

- **Cash or contactless donations £20 or less, £30 or less from April 2019**
- **Not covered by Gift Aid declaration**
- **For community buildings:**
 - **Given in the local authority area**
- **Maximum £8000 donations per church**
- **Banked in UK, more than GASDS amount**
- **Demonstrate all the above**
- **Claim 2017/2018 by 5 April 2020**

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