

# Small Donations Scheme checklist



	Single church parishes	Multi church parishes
Which element do I claim?	Claim the <b>Top Up</b> element only (ie claim as a charity)	Claim the <b>Community Building</b> element only.
What is the maximum amount per tax year?	£8,000 donations from 06/04/2016	
Is claiming related to Gift Aid?	<b>Yes.</b> There is a ratio of 10:1. (£10 GASDS can be claimed for every £1 claimed in Gift Aid)	
I am behind with Gift Aid claims – will this affect me?	<b>No</b> <i>Provided</i> you have not incurred a penalty for Gift Aid or GASDS in the current or previous tax year. You also need to claim Gift Aid for the same period as you claim GASDS. And remember, there is only a 2 year period to claim GASDS.	
What collections can we claim on?	Any	Any within the Local Authority Area of the building.
Is it necessary to ensure 10 or more people are present?	<b>No.</b> All services can be included.	<b>No.</b> All services can be included. However, you will need to ensure that at least 10 people have attended 6 times in a year, so that the building qualifies as a Community Building
Can I include open plate cash?	<b>Yes</b>	
Can I include non-Gift Aid planned giving?	<b>Yes</b>	
Can I include wall boxes and donation boxes?	<b>Yes</b>	<b>Yes</b> In Local Authority Area of the building. Keep records of addresses donations received.
Can I include Home Communion?	<b>Yes</b>	
Can I include collections outside of Church?	<b>Yes</b>	
Can I include donations for refreshments (eg tea/coffee)?	<b>No</b>	
Can I include candle donations?	<b>No</b>	
Can I include contactless donations?	<b>Yes.</b> Contactless by card, mobile phone or other device. Chip and pin which record the card are not eligible.	
Can I include donations via cheque, standing order, text or bank transfer?	<b>No</b>	
What is the limit per donation?	£30 from April 2019	
Can I include a batch of non-gift aid planned giving envelopes from one donor?	<b>Yes,</b> if the total received is <i>up to</i> £30 inclusive. <b>No,</b> if the total is <i>more than</i> £30.	
Is a breakdown of donations into cash denominations recorded on our vestry sheet still necessary?	<b>Yes.</b> This is an HMRC requirement. <i>Sample vestry sheets are available.</i>	
Does each service need to be counted separately?	<b>No.</b> All services on a Sunday can be counted and recorded together.	
How do I record if we need to worship elsewhere?	No change - continue with usual procedures.	Keep records for this new Community Building, which has its own £8,000 allocation.
What address do I need to use for claiming?	No building address needed.	Use the address for each building being claimed for, including the postcode.

