



Gift Aid Small Donation Scheme

Does your Church/Cathedral/Chapel make use of the Gift Aid Scheme?

Are you getting its full potential?

Even if you answered yes to the first question, there may be more you can do. Since April 2017 the government has implemented the Gift Aid Small Donation Scheme (GASDS). What this means is that the cash in your collection plate and/or collection box may also be worth more for your Place of Worship.

Under the new rules, cash donations (not already subject to Gift Aid) up to the value of £30 (was £20 before 5 April 2019) can now be utilised to claim the 25% extra from the Government. There are, as always, certain steps that should be done to ensure that this is carried out in accordance with the rules, you should take Reasonable steps to check that donations are eligible, these are:

- giving instructions to all collectors to record any donations greater than £30 so that they can be excluded from the GASDS claim
- not including £50 notes in a GASDS claim
- excluding cash donations known to be from non-individuals (for example, a company or trust)
- excluding any donations collected or banked outside of the UK
- claiming under Gift Aid rather than GASDS when it's known that a donor has completed a Gift Aid declaration for their donation
- claiming Gift Aid on donations received in Gift Aid envelopes
- excluding donations where the donor or someone connected to them has received a benefit from you as a result (gifts with negligible value such as a lapel sticker are allowed)
- excluding membership fees as they are not small donations for GASDS purposes

Each building can claim up to £2,000 Gift Aid (therefore on £8,000 donated as per above) per tax year. However you are only entitled to claim up to 10 times the amount of Gift Aid you have claimed that year for other donations (for instance if you have claimed £100 of Gift Aid donations you can only claim a maximum of £1,000 of GASDS donations).

If you want to claim GASDS top-up payments you need to keep sufficient records to support your claims.

What records you need to keep is a matter for you, but you should be able to show that:

- your charity or Community Amateur Sports Club (CASC) collected the small donations in the UK and kept records to confirm this
- your charity or CASC banked any cash donations in a UK branch of a bank or other relevant institution, for example a building society
- cash was banked in an account held in the name of or on behalf of the charity or CASC
- contactless donations were credited into a UK bank account held in the name of or on behalf of the charity
- you kept any records of contactless donations produced by the contactless terminal so that you can monitor for any 'multiple donations' from the same person
- you can identify how much was collected on each contactless terminal so that you can work out how much was collected in a particular Local Authority area
- you've kept a record of the denomination of all notes received (£5, £10, £20) and have removed any £50 notes and donations which are above the £30 limit

So even if you already make use of the Gift Aid Scheme, you may be entitled to more.

More information can be found at <http://bit.ly/CEGV-GASDS>