



Representative Church Body

Gift Aid Small Donations Scheme (GASDS)

PARISH NAME:

FULL ADDRESS OF PARISH (MUST INCLUDE POSTCODE)

We declare that the Parish named above has received £ _____ (maximum £8,000) in Gift Aid Small Donations during the period 6 April 2016 - 5 April 2017.**

We confirm that these amounts have been lodged to a sterling bank account and are identifiable in the bank statements of the Parish.

Signed: _____ Gift Aid Secretary

Signed: _____ Parish treasurer / Vestry member

Date: _____

****Please make sure that you have read and understood the GASDS guidelines overleaf.**

Completed forms should be returned to:

Gift Aid
Representative Church Body
Church of Ireland House
Church Avenue
Rathmines
Dublin 6.

Telephone: 00353 1 4125618

Email: finance@rcbdub.org

What qualifies as a small donation?

For the Gift Aid Small Donations Scheme (GASDS), a small donation is a **cash donation** from an individual to the parish of £20 or less. The donation must be in bank notes or coins. Donations made by cheque, credit card, text or bank transfer do not count.

If your parish is aware that a gift was greater than £20 then you must not claim a top-up payment on that gift under the GASDS. If your parish claims under the GASDS, HM Revenue and Customs (HMRC) expects you to have a process in place to make sure that the parish does not include gifts of more than £20 as small donations.

General rules for deciding if a donation qualifies:

- Do not treat any bank note of value greater than £20 as a small donation.
- Any bank note of £20 or below, and all coins, can be treated as a small donation unless your parish knows they were made as part of a single donation of over £20. This would be the case, for example, if a donor personally hands over £30 to a collector, or if the donor asks for a regular monthly donation in excess of £20 to be treated as if the payment was made in weekly instalments.
- A cash payment which results in a benefit or gift to the donor does not qualify under the GASDS. The GASDS applies only to small cash gifts with no benefits attached.
- HMRC require churches to claim on small donations through the 'community building' element of GASDS. Each church (which includes the parish hall in most cases) is deemed a separate community building.
- 10 or more people **must** be present in order for cash donations to be eligible under GASDS.
- Small donations **must be collected in the UK** to qualify for the GASDS and **must be banked in the UK**, in a branch of a bank or building society physically located in the UK. **If they are not banked they are not eligible for the GASDS.**
- Bank notes and coins can be of any currency up to a sterling equivalent of £20 but must be lodged in a sterling bank account.
- If you receive a valid Gift Aid declaration for a small cash donation then this will not qualify for the GASDS. Similarly, if you know that parish holds an enduring declaration for a donor giving a small cash donation, then this donation will not qualify for the GASDS either. These donations should be included in your Gift Aid claim.
- You can claim top-up payments on up to **£8,000** of small cash donations received in a tax year, resulting in a top-up payment of up to **£2,000**. Between 6 April 2013 and 5 April 2016, the limit on income received through small donations was £5,000 with a top-up payment of up to £1,250.

Claiming for small cash donations received before 6 April 2013

The scheme applies only to small cash donations received on or after 6 April 2013, so any donations received by your parish on or before 5 April 2013 will not qualify under the GASDS.

Please note:

- GASDS does not replace the Gift Aid scheme. The scheme is **in addition** to Gift Aid.
- GASDS provides for top-up payments to parishes on small cash donations where it is difficult to obtain a Gift Aid declaration (e.g. loose collections on the collection plate). Your parish does not have to know the identity of the donor, unlike with Gift Aid.
- Payments under GASDS are not a tax relief and there is no audit trail back to the original donor's tax record. You don't have to collect Gift Aid declarations from your donors for GASDS.

Keep encouraging people to Gift Aid!

- Your parish still needs to make regular Gift Aid claims in order to be able to claim GASDS payments. You can still claim Gift Aid on donations under £20 and, unlike GASDS, there is no limit on the amount of donations on which your parish can claim Gift Aid relief.
- A donation on which a Gift Aid declaration is given to a parish cannot be a small cash donation for the purposes of the GASDS.
- If you haven't made a Gift Aid claim before, or you haven't claimed for some time, please contact finance@rcbdub.org

Detailed information on GASDS is available at <http://www.hmrc.gov.uk/charities/gasds/index.htm>