



Reclaiming your Gift Aid under the Small Donations Scheme

Notes for reclaiming your Gift Aid for **6 April 2019 to 5 April 2020** under the Gift Aid Small Donations Scheme (called “the Scheme”).

This will enable each UEC that wishes to, to benefit from a 25% reclaim from HMRC on up to **£8,000** received as cash donations, that is, a total reclaim value of up to **£2,000** per Church.

The scheme came into effect on 6 April 2013. You can make a claim (through the UEC office, unless you normally make the reclaims direct to HMRC) for each Tax year – 6 April 20xx to 5 April 20xx) (i.e. not the accounting year of the UEC, 1 Jan 20xx to 31 Dec 20xx).

HMRC have stated that to qualify, donations must be recorded by denomination of notes and coins, must exclude all cheques or donations in envelopes with the donor’s name on it, must exclude all £50 notes, and must cover a period of up to two tax years maximum. Follow the example on page 3.8.1.

Please send me a list of donations received in that period (6 April 2016 to 5 April 2017), week by week. You should hopefully be able to extract this information from your cashbook with reference to the weekly offering sheets and the Church’s bank paying-in book. If possible, please let me have this information by the end of August.

Some notes may help you:

1. “Weekly Offerings” means not only cash donations at your Sunday Services, but also cash donations taken at midweek services or group meetings or special events, provided at least 10 people are present.
2. Collections taken specifically to be passed to another charity or appeal (e.g. a disaster relief collection) do not qualify for the Scheme.
3. Please record all donations received per week on the form as normal, even though only the cash offerings qualify for the Gift Aid Small Donations Scheme. Please note that the maximum donation qualifying for this Gift Aid is £20 cash per person per service (or meeting), so although any £50 notes put into the collection need to be recorded, they will not qualify for the reclaim.
4. Any cheques that are donated must be dealt with under the usual Gift Aid Reclaim scheme, as long as the donor has already completed a Gift Aid Declaration (page 3.2 in the Handbook). These donations should be listed separately on the back of the sheet.
5. Any envelopes with money in – either cash or a cheque – do not qualify for this scheme, but will continue to be dealt with under the usual Gift Aid Reclaim scheme, as long as the donor is able to complete a Gift Aid Declaration (page 3.2 in the Handbook).
6. You should bank the total amount before taking out any sum to pay (for example) for flowers, preacher’s expenses, etc.
7. Counted by: the person or persons who count the donations should initial the slip. There should preferably be two people doing the counting.
8. You will need to do this every week – you probably do this every week anyway – and then record it in your book-keeping, and keep all the Weekly Offering Forms for at least six years in case of a review by HMRC. Then, at the end of the tax year (5 April), please send me a list of qualifying offering and collections week by week, and I will reclaim the 25% Gift Aid on that amount from HMRC.
9. If you have any queries, please contact me at the office. Further details of the scheme are available on HMRC’s website: <http://www.hmrc.gov.uk/charities/gasds/basics.htm>

Page 3.8.1:
Example page from Wickford, anonymized.

