

# Claiming Gift Aid on one-off donations the easy way!

*giftaid it*

Most of the £70 million claimed each year by Church of England parishes is for regular, planned giving through weekly envelopes or standing orders. Getting Gift Aid Declarations on one-off donations and claiming the Gift Aid due has been much harder, and a number parishes had concluded that this was not worthwhile due to the effort involved.

The opportunity is worth at least £10 million to the Church, and HMRC have now made it much easier to gain Gift Aid on one-off donations. This guide tells you how.

## 1. Have as simple a declaration as possible for one-off Gift Aid envelopes

For one-off donations, the declaration should be kept simple! HMRC Guidance says the minimum requirements are ....

- the name of your charity (the PCC)  
This can be printed on the envelope.
- the donor's name - as a minimum initial and last name.
- the donor's home address - as a minimum the house number and postcode.
- confirmation by the donor that Gift Aid is to apply on this donation - a tick box is sufficient.

St Anyone's PCC, Anytown GIFT AID DONATION	<i>giftaid it</i>	Thank You for your support
PLEASE PRINT		
Name : _____		
House name/number : _____		
Postcode : _____		
I am a UK taxpayer and confirm that Gift Aid is to apply on this donation. (please tick) <input type="checkbox"/>		
Note : In any tax year you must pay an amount of tax at least equal to that the Church will reclaim on your gifts.		

Make sure these envelopes are widely available in church and at appropriate events. It's a good idea to have some pens around as well.

## 2. Use the new simplified claims mechanism

Since 12 March 2008 Charities and CASCs can add together small donations that they receive from multiple donors on the R68 Gift Aid Schedule within certain limits.

The limits are:

- each individual donation within the aggregated amount must not be more than £10, but importantly £10 donations are allowed.
- the aggregated amount on each line on the R68 schedule cannot exceed £500, but you are allowed as many lines as you wish on a claim schedule.

Four easy steps for record keeping and claiming the Gift Aid ....

- 1 On each envelope, write the amount received and sign/initial this.
- 2 Bundle eligible one-off Gift Aid envelopes together (ie. ones with a completed declaration, where the donation was £10 or less) in bundles where the total donations in each bundle are less than £500. It is recommended that you separate this on month e.g. February small one-off donations. On the front of the pack, add a note summarising the bundle - it is suggested that you include date, number of envelopes and the total.
- 3 Put an elastic band around the bundle, and keep in a safe place for 6 years in case HMRC audit your Gift Aid claims. Record keeping doesn't get simpler than this!
- 4 On your R68 Gift Aid schedule for each bundle, simply write something like :  
*Ad hoc donations of £10 or less, April 2009* £350