



GUIDE 11: Aggregated Claims

(v2: 19th February 2013)

Overview

When claiming smaller donations on which a Gift Aid declaration has been received, HMRC allow parishes to add together (or 'aggregate') small donations that they receive from multiple donors onto a single line of the claim form or spreadsheet. You can have more than one aggregated amount on a claim, but there is a limit on the amount claimed on each line.

From April 2013, the limits have been increased:

- each individual donation within the aggregated amount must be £20 or less.
- the aggregated amount on each line cannot exceed £1,000

Check...

- Each donation must be covered by a valid Gift Aid declaration (either one-off or ongoing.)
- Sponsored events should be excluded. See HMRC's guidance on claiming Sponsored Events.

Each claim line must be accompanied by a sensible description of the 'bundle' of claims that will enable you to find the accompanying Gift Aid declarations if asked by HMRC. This description must be 35 characters or fewer on the online claims spreadsheet.

Practical Tips...

This system works perfectly for one-off Gift Aid envelopes, where the majority of those received by churches are of £20 or less. You could physically 'bundle' a group of envelopes with an elastic band or place them into a sealable plastic bag. You will need to check that none of the donations included are for more than £20, and that the total of the bundle is less than £1,000. You might add a note on the front to describe the bundle and to record the total amount of donations in that bundle e.g. "Mar/Apr 13 one-off £20 or less" or "2013 Bundle 2" or similar.

You don't have to make a physical bundle – you could maintain a log or spreadsheet of which donations have been included in which bundle. Again, the descriptor on the claim must enable you to identify which donations on your spreadsheet have been included.

Disclaimer: The Parish Resources Gift Aid Guides in the series are intended as guidance only. You should consult HMRC or other professional adviser if you are in doubt as to the Gift Aid regulations. This Fact Sheet was produced in August 2015 and is available to download from the Parish Resources website at <http://www.pariahresources.org.uk/giftaid.htm>