

- You can still combine donations from a single individual. Do not tick the “aggregated donations” box, but enter the date of the last donation, and the total amount of donations that you are claiming for.

Section 5: Other Taxed Income Schedule

- Most PCCs will leave this section blank, unless you have received interest from banks or similar institutions where tax has been deducted. In this case you can claim tax relief on this.

Section 6: Claiming on the Gift Aid Small Donations Scheme

This section contains some important notes, and you should read it carefully as some of the answers required by HMRC are not what you might expect!

As of June 2013, HMRC consider that PCCs in the Church of England are connected because PCCs are controlled by our bishops. Consequently, parishes currently should claim on the ‘Community Buildings’ element of the scheme. The Church is working nationally to challenge this view, and revised guidance will be published if and when we are able to change HMRC’s view. For more details see:

www.parishresources.org.uk/giftaid/smalldonations/

So for now....

- Question 32 should be left blank!** The question on the form implies otherwise, but the notes make it clear that this figure excludes any donations collected in a community building.

- Question 33 is where you will enter the small donations you are claiming on for community buildings. You can claim for up to two churches using this form. You will need to enter the first line of the address and the postcode. If your church does not have a postcode, enter the postcode of the nearest building. You may find it helpful to use the Postcode Finder on the Royal Mail website.

6 - Gift Aid Small Donations Scheme (GASDS) schedule
Please read the CHR1 notes before you fill in this schedule.

Gift Aid Small Donations Scheme claim for this charity or CASC

32 Enter the total amount of small donations received by your organisation for which you are claiming
The earliest year that you can claim for is the tax year ending on 5 April 2014.

Tax year ending enter year	Amount of small donations
0 5 0 4 2 0	Leave blank
0 5 0 4 2 0	£

Community buildings

33 Are you claiming for GASDS collected in community buildings?
If you are, please enter the details below.

Name of first community building **Complete this bit....**

- In this section, you can claim for up to two tax years, and up to £5,000 for each community building for each of these years. The main elements of this will be plate collections, and regular giving envelopes on which no Gift Aid declaration has been received.
- Question 34 should also be left blank.** The notes specify that if you are only claiming under the community buildings element, you do not need to complete this section.

Section 7: Claim Summary

- At question 35 you should enter the total of donations claimed on this form, and accompanying continuation sheets. (Bizarrely, there is nowhere to enter the number of continuation forms submitted.)
- At question 36 you should enter the total amount claimed for the Small Donations Scheme, which currently is the total of donations received in your community building(s).
- If you have made an error previously, you can enter details of a previous overpayment at question 37, which will be deducted from the amount claimed this time. If you do this, you are required to enter an explanation at section 38

Section 8: Declaration and Signature

- Finally, you will need to enter your details and sign and date the form in Section 8.
- You should then send the form to HMRC Charities repayment claim, PO Box 193, BOOTLE, L30 4YE
You should not include any other correspondence or letters other than continuation sheets.