

Gift Aid Guides

giftaid it

Claiming Gift Aid using form ChR1 (v1: June 2013)

This guide helps you to claim Gift Aid using the paper ChR1 form. It does not replace HMRC's notes that accompany the form, which provide more detailed guidance.

Key Points:

1. You must use an original form each time you claim, and complete it by hand.
2. Only smaller PCCs (with 30 donors or fewer) making annual claims are recommended to use this form.
3. The form can also be used to claim on the Gift Aid Small Donations Scheme.

Ordering the Form:

The ChR1 form can be ordered from HMRC's Charities Helpline, 0300 123 1073. The basic form can be used to claim on up to fifteen donors. If you have more donors than this, you will also need to order some continuation sheets. Each sheet has details of up to six further donors, and you can use up to 15 continuation sheets. All forms and continuation sheets must be original forms, as HMRC say they will reject photocopied sheets.

Completing the Form – Section 1 “About Your Organisation”:

- You should enter the name of the charity in Box 1 as notified to HMRC, which may be different from the full legal name.
- For Box 3, PCCs who have not registered with the Charity Commission should tick “not registered with a charity regulator”.

Completing the Form – Sections 2 and 3:

- In Section 2 you should enter the name and details of your ‘authorised official’, the person whose details have been sent to HMRC.
- Most PCCs will leave section 3 blank – church members making claims on Gift Aid that will be paid to the PCC are not agents, nominees or corporate trustees (which is different to being a PCC member).

Section 4 and Continuation Sheets:

- HMRC now ask for more data on an individual donor than previously. You need to submit data on title, initial or first name and surname. You may need to look carefully to see the reference letters (D,E,F,G and H) which are very faint.
- For the address, you need only submit the house name or number and postcode.
- Aggregated Donations: this relates to donations of £20 or less from several individuals, on which Gift Aid declarations have been received. In this case, you should leave boxes D,E,G and H blank, and put in box F (surname) a descriptor such as “Small donations Mar 2013”. This can be very useful for Gift Aid envelopes. See the GA8 Aggregated Claims sheet at: www.parishresources.org.uk/giftaid/

HM Revenue & Customs
Gift Aid and tax repayment claim

When to use this form
This form is for charities, Community Amateur Sports Clubs (CASCs) or other organisations entitled to UK charity tax relief to use to claim on this form for:
- cash tax repayments on Gift Aid donations
- interest UK tax deducted from other receipts, such as bank interest and
- cash tax repayments under the Gift Aid Small Donations Scheme (GASDS).
Please use the ChR1 notes, Gift Aid and tax repayment claim notes to help you fill in this form.
Most charities find it easier to fill their claims online. To find out more information about this go to www.hmrc.gov.uk/charities.

How to fill in this form
This form is designed to be read by a computer – so it is important that you fill it in clearly. Please follow these instructions:
- write inside the boxes, using black ink and capital letters
- if you make a mistake, cross it out and write the correct information inside it
- leave blank any boxes or sections that do not apply to you – please do not strike through them.

This completed form should be sent to HMRC Charities registration team, PO Box 163, SOUTH, L24 9LQ.

1 - About your organisation

1. Name of charity, Community Amateur Sports Club (CASC) or other organisation entitled to UK charity tax relief.
[Grid for name entry]

2. HM Revenue & Customs (HMRC) Charities reference.
This is the reference that your organisation was given when it registered with HM Revenue & Customs. It begins with a letter.
[Grid for reference entry]

3. Charity regulator's name and registration number.
Do not use the old and until your registration number (see 4.17 equivalent).
 Charity Commission for England and Wales (CC) name: [Grid]
 Office of the Scottish Charity Regulator (OSCR)
 Charity Commission for Northern Ireland (CCNI)
 Not registered with a charity regulator
 Registered with another charity regulator – specify which regulator in box 4 and enter the registration number in box 4.
 [Grid for regulator name and number entry]

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3 Name of donor enter their title (box D), initial or first name (box E) and surname (box F)

D M R J
E S M I T H
F
G
H

Address enter house name or number (box G) and postcode (box H)

G 17
H A B 1 2 3 C D

Tick this box if the donation was raised from a sponsored event (see ChR1 notes for further guidance)

Tick this box if the total donation is made up of aggregated donations (see ChR1 notes for further guidance)

Date of donation (or latest in series) DD MM YYYY Total donation

01 06 2013 £ 1 200.00

- 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.

- 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.