



# Gift Aid Guides

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## Gift Aid Small Donations Scheme: Notes to complete the Vestry Record Sheet

This sheet has been developed to help parishes claim on the new Gift Aid Small Donations scheme, which allows parishes to receive a Gift Aid style payment on the first £5,000 of eligible donations. This record should be completed when counting collection receipts, using the following notes:

- 1 Also include in this column any other one-off donations that you know to be covered by a Gift Aid declaration, and make a note of the donor's name.
- 2 As well as open-plate collection, you should include in this column any donations from individuals not accompanied by a Gift Aid declaration. The Gift Aid Small Donations Scheme (GASDS) only applies to cash donations of £20 or less, so ineligible donations such as £50 notes and cheques should be recorded in the grey cells in the right hand column. Any donations that are known to be over £20 from an individual donor (e.g. two £20 notes in an envelope, or secured with an elastic band) should also be recorded in the greyed cells.
- 3 You will need to record the date the collection was received on, and also whether there were more than 10 people attending that Sunday. If there are fewer than 10 people, this collection cannot be included as currently HMRC are restricting parishes to the Community Buildings element of the scheme.
4. Non-Donations includes trading receipts from bookstalls, magazines etc.
5. Don't forget to sign and date the record.

A completed example is given below:

St Agatha's Church, Anywhere						
Vestry Record						
Date:	Regular Giving Envelopes	One-off Gift Aid Envelopes <sup>1</sup>	Open Plate and Non-Gift Aided Donations <sup>2</sup>		More than 10 attending? <sup>3</sup>	✓
14/4/13	No of Envelopes: 15	No of Envelopes: 1	Eligible for GASDS	Not Eligible for GASDS	Non-Donations <sup>4</sup>	TOTAL
Notes: £50						
£20	£80.00		£40.00			£120.00
£10	£50.00	£10.00	£30.00			£90.00
£5	£15.00		£25.00			£40.00
Coins: £2	£8.00		£8.00			£16.00
£1	£6.00		£11.00		£6.00	£23.00
50p	£0.50		£2.50			£3.00
20p			£0.80			£0.80
10p or 5p			£0.60			£0.60
2p or 1p						
TOTAL	£159.50	£10.00	£117.90		£6.00	£293.40
Cheques	£20.00			£15.00		£35.00
GRAND TOTAL	£179.50	£10.00	£117.90	£15.00	£6.00	£328.40
Please complete this sheet in conjunction with the 'Vestry Record Notes' provided.						
Signed	<i>Johanna Smith</i>		and	<i>Ruby Spencer (Miss)</i>		