

A.P. KING
B.K. FROUD



130 HIGH STREET,
MARLBOROUGH,
WILTSHIRE,
SN8 1LZ

Tel: 01672 514582

Fax: 01672 514091

website:
www.bewco.co.uk

*Chartered
Accountants*

email:
accounts@bewco.co.uk

Information Sheet 11/10/2013

Gift Aid Small Donation Scheme (GASDS)

This scheme allows Churches, other eligible charities and Community Amateur Sports Clubs to claim top-up payments from H M Revenue and Customs (HMRC) on small donations of £20 or less, from 6th April 2013.

This scheme does not replace the Gift Aid scheme. The scheme is operated in addition to Gift Aid and provides for top-up payments on small donations where it is difficult to obtain a Gift Aid declaration.

Cash donations of £20 or less can be claimed. Donations made by cheque, credit card, text or bank transfer cannot be included.

Services: baptisms, funerals, retiring collections, benevolent fund refreshments served after a service and collections at other events may be included in the scheme.

Where there is a charge for an event, or the money is proceeds of a sale, e.g. Concerts, Coffee Mornings or Jumble Sales, this may not be included in the scheme.

The amount of top-up payments that can be claimed depends on the amount being claimed under Gift Aid. For every £1 of Gift Aid donations claimed, a claim of £10 GASDS donations may be claimed up to the £5,000 limit. To claim the maximum it is necessary to be able to claim £500 of Gift Aid income.

Records must be kept to substantiate the claim and the donations must be banked in full in the UK.

For further information visit <http://www.hmrc.gov.uk/charities/gasds/basics.htm>

