ACTION NEEDED

THE CHURCH OF ENGLAND

# GIFT AID CHECKLIST 2017

Church of England parishes claim nearly £90 million each year from HMRC but are under-claiming by about £5 million – money you could receive without anyone having to give another penny. In some cases, we're inadvertently over-claiming as some of our givers may no longer be taxpayers. We're one of the largest claimants, with HMRC paying out around 8% of all Gift Aid paid out to Church of England parishes. Given the scale of this, it's important that we get it right – this checklist is a handy way of ensuring you're on the right track. You can find more guidance at checklist points at *www.parishresources.org.uk/giftaid*

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## *The Checklist*

| | | *Sorted* | *Action needed & date completed* |
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| 1 | **Unless you have done so already this year, write to your planned givers to:**<br>i. ask those who are not giving through Gift Aid to check whether they are eligible, and if so, whether they would consider giving through Gift Aid<br>ii. ask your Gift Aid givers to check that they are still taxpayers following the rise in the personal allowance, and if not, to inform the treasurer/Gift Aid secretary. | | |
| 2 | **Claim on the Gift Aid Small Donations Scheme (GASDS)** scheme to receive up to £2,000 on up to £8,000 eligible small cash donations per church. Find out how at *www.parishresources.org.uk/GASDS* From April 2017 some of the restrictions that previously applied where there was more than one church in each parish have been relaxed – see the guidance to find out more. | | |
| 3 | **Ensure you have one-off Gift Aid envelopes available.** The GASDS scheme is great, but taxpayers may prefer to give through Gift Aid. Also, if you will exceed the GASDS limit you'll still be able to claim Gift Aid on their donation. | | |
| 4 | **Only claim what's allowed.** Make sure you're not claiming on…. • Donations which aren't covered by a Gift Aid Declaration (But you can use the Small Donations Scheme for small cash donations – see the separate guidance note on this).<br>• payments in return for goods or services e.g. concert or raffle tickets<br>• events where there is a 'minimum donation' required<br>• gifts made from 'CAF' or 'Stewardship' accounts.<br>• donations of money from a company. | | |
| 5 | **Claim Gift Aid regularly.** If you're using the online claims process or Gift Aid software, it's relatively easy and so you can help your church's cash flow by claiming quarterly or even monthly. If you're struggling with the online process ask your diocese for help | | |

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