

THE CATHOLIC DIOCESE OF
ARUNDEL & BRIGHTON

GIFT AID SMALL DONATIONS SCHEME
GASDS USER GUIDE

Version: October 2021

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Introduction and Background

The Gift Aid Small Donations Scheme was launched by HMRC on the 6th April 2013. The purpose of the scheme is to support the charity sector by providing top-up payments in circumstances where it is not feasible or practical to obtain a Gift Aid declaration in respect of small donations.

Small cash and contactless donations are eligible: up to £30

The maximum claim per tax year is for donations of up to £8,000 for each Mass Centre. To gain maximum benefit it is essential to account for GASDS donations by individual church. This is achieved using the AIQ Weekly Cashslip input sheet and choosing the correct Mass Centre.

If the £8,000 is reached the parish will receive a maximum of £2,000 from HMRC for each Mass Centre – a potential income of over £200,000 for the Diocese as a whole.

GASDS must be claimed from HMRC within two years unlike Gift Aid which is four years.

This Gift Aid Small Donations Scheme (GASDS) User Manual details the processes and best practices to be carried out by the Parish for claiming. It covers the role of the person operating this task, which might be the Gift Aid Organiser, Parish Secretary or Treasurer.

It is important that Parishes comply with HMRC, so that the Diocese does not commit any breaches. If you wish to refer to the HMRC Gift Aid website the address is:

<https://www.gov.uk/government/publications/charities-detailed-guidance-notes/chapter-8-the-gift-aid-small-donations-scheme>

The latest version of this GASDS User Guide is available on the Diocesan website at:

<https://www.abdiocese.org.uk/administration-finance/fundraising-gift-aid>

For training, help and advice on the Diocese Gift Aid Small Donations Scheme process please contact:
Diocesan Gift Aid Coordinator, Finance, Bishop's House, Hove, East Sussex, BN3 6NB.

T: 01273 859705

E: giftaid@abdiocese.org.uk

Claiming GASDS in the Diocese of Arundel and Brighton – cash collections

There are six steps to claiming GASDS on cash collections in our Diocese.

1. Count the cash, and retain denominational records (for six years – they can be stored electronically)
2. Use the Weekly Cashslip system on AIQ to record the cash count using the GASDS income headings
3. Bank the exact amount of cash that has been recorded on the AIQ Cashslip
4. At year end, review the three AIQ General Ledger Codes to identify any mistaken postings
5. Both the Parish Priest and Chair of Finance can then sign the Offertory and GASDS declaration
6. The claim will be made centrally, and passed to the parish by BACS

1. Count the cash, and retain denominational records

The Parish Counters are required to record and retain the weekly offertory on a counters sheet and pass this sheet to the Parish Treasurer to input into the AIQ System, and Gift Aid Organiser to input Gift Aided offertory to the GiftWise system when complete. The Counters spreadsheet should be of a similar format to the spreadsheet below, detailing the denomination of all notes and coins received (£5, £10, £20, £50). The template is here: <https://www.abdiocese.org.uk/administration-finance/fundraising-gift-aid>

PARISH OF _____		CHURCH OF _____							
COLLECTION BANKED DATE:	COUNTERS NAME/S:	FORENAME/SURNAME FOR SUNDAY DD/MM/YYYY							
The Parish Office must retain a copy of any cheque over	OFFERTORY	OFFERTORY	OFFERTORY	RENT	OTHER	OTHER	OTHER	OTHER	BANKING
	GIFT AIDED	LOOSE CASH GASDS	PLANNED GIVING GASDS	HALL FEE	PUBLICATIONS	VOTIVE CANDLES	2ND COLLECTIONS		COMPLETE PAYING IN BOOK
NOTES/COINS	A	B	C	D	E	F	G	H	I
£50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
£20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
£10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
£5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
£2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
£1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
£0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
£0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
£0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
£0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
£0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
£0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CHEQUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BANKED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GASDS TOTAL (NOT CHEQUE/£50)			0.00						

Counters Signature

Checked by Signature

2. Use the Weekly Cashslip system on AIQ and record the income using the GASDS codes

The account codes used in the AIQ system are:

10020 – Offertory Cash GASDS

10040 – Christmas & Easter Offertory Cash GASDS

10060 – Second Collections Cash GASDS (Bishop's Special Collections: Cathedral Maintenance, Lourdes Pilgrimage, Education of Future Priests, Missionary Endeavour and the Retired Priest Funds). Flower funds and maintenance collections for parish buildings etc may be included.

The Counters Sheet must be retained to support the parishes GASDS claim.

We can only claim GASDS on any collections that provide income for the parish or Diocese, never for third parties.

3. Bank the exact amount of cash that has been recorded on the AIQ Cashslip

It is imperative that all GASDS cash is banked, and no deductions are retained for expenses etc as per HMRC's rules.

Retention of cash for housekeeping etc.

If the plate collection is £100 (made up of individual donations which are each below £30) and £20 is retained for petty cash, only £80 should be recorded as Offertory Cash GASDS. The parish treasurer will do a manual posting to reflect the other £20 of Offertory and the transfer of £20 to petty cash. A change to the Cashslip is coming in 2022 to allow this adjustment to be entered directly on the Cashslip rather than by journal.

4. At year end, review the three AIQ General Ledger Codes to identify any mistaken postings

GASDS accounts often need to be corrected for the following errors

- Large single donations claimed over £30
- Gift Aided donations included
- Cheques and standing orders included
- Third-party charity collections included
- Leaving/retirement gift collections included
- Mass intention offerings included
- Honesty box donations included (wall boxes for donations are okay but not boxes used to take payments for newspapers etc)
- GASDS claimed on full plate collection when there was a deduction for housekeeping or similar

GASDS cannot be claimed in relation to any of these items. It is essential to review the three GASDS codes at year end to look for erroneous postings such as these before proceeding to the next step.

5. Both the Parish Priest and Chair of Finance sign the Offertory and GASDS declaration

The Treasurer and Parish Priest sign and return the Offertory and GASDS Declaration form, as displayed below, to state that the GASDS codes can now be used to support a valid claim to HMRC.

THE CATHOLIC DIOCESE OF
ARUNDEL & BRIGHTON

OFFERTORY AND GASDS DECLARATION

Year Ended 31 December 202

Parish: _____

Town: _____

I confirm that Parish Offertory has been **declared in full** with no deductions for amounts not banked.

The following General Ledger Codes have been reviewed in the Parish AIQ Database:

- 10020 – Offertory Cash GASDS
- 10040 – Christmas & Easter Offertory Cash GASDS
- 10060 – Second Collections GASDS

For income posted to these accounts I confirm that:

- a) Each cash donation was £30 or less
- b) Counting records by denomination have been retained (to be kept for six years)
- c) All sums recorded on these codes as GASDS eligible were banked in full (no deductions for petty cash)

Parish Priest Name: _____ Signature _____

Chair of Finance Name _____ Signature _____

Date _____

If when reviewing these GASDS accounting codes you identify any donations that are not eligible, please contact the Finance team for help correcting this – they can assist with posting a single journal to update the GASDS account codes so they only show amounts we are eligible to claim.

Please send this declaration to E: finance@abdiocese.org.uk by 28th February

E-signatures and E-mail are encouraged rather than printing and signing

6. The claim will be made centrally, and passed to the parish by BACS

The information for the claim takes several months to be collated and reviewed, and a number of issues have had to be addressed in previous years, to prevent amounts from being claimed in error. The Gift Aid Co-ordinator endeavours to complete all reviews and claim in time for distribution to parishes before our 31st December year-end.

Manual GASDS Claim Form

Currently there are still a few Parishes not using the AIQ system, and a manual return should therefore be completed and signed and dated by the Chair of Finance and Parish Priest.

THE CATHOLIC DIOCESE OF ARUNDEL & BRIGHTON

CASH DONATIONS DECLARATION FOR GASDS CLAIM

This submission will be used to claim a grant of 25% under the Gift Aid Small Donations Scheme
The maximum claim per church is £8,000 per tax year (bringing a receipt of £2,000 per year).



Name of Parish:		Parish Code (Office Use) _____
Town:		

Table A - 1 January to 5 April

	CASH COLLECTIONS - GASDS ELIGIBLE			TOTAL
	Church A	Church B	Church C	
Cash Offertory	£	£	£	£
Cash Second Collections	£	£	£	£
Donations Into Wallboxes Not Honesty Boxes or Third-Party Charities	£	£	£	£
TOTAL CASH DONATIONS	£	£	£	£

Table B - 6 April to 31 December

	CASH COLLECTIONS - GASDS ELIGIBLE			TOTAL
	Church A	Church B	Church C	
Cash Offertory	£	£	£	£
Cash Second Collections	£	£	£	£
Donations Into Wallboxes Not Honesty Boxes or Third-Party Charities	£	£	£	£
TOTAL CASH DONATIONS	£	£	£	£

Name of Church/es:		Gift Aid Code (Office Use)
Church A:		
Church B:		
Church C:		

Claiming GASDS for Contactless Donations

The GASD scheme is available for contactless donations where Gift Aid has not been claimed.

The exact method for accounting for contactless donations, and the routines for claiming Gift Aid or GASDS on these donations varies depending on the reporting submitted by the contactless partner selected.

Very great care must be taken to avoid double counting on Gift Aid or making a mistake when recording the contactless income in the accounting system.

Monies received from SumUp and Dona come direct into the parish bank account. These receipts are net of charges but should be recorded gross, with the card charges being shown as an expense.

From 2022 the cash collection system will allow input of SumUp/Dona statements so that charges can be recorded and the correct gross offertory is accounted for. GASDS would only be available on the amount received into the bank, and on donations which were not Gift Aided.

Any parish wishing to make a GASDS claim for contactless income should contact the Finance team for support: E: giftaid@abdiocese.org.uk and E: finance@abdiocese.org.uk