

Can your church/circuit claim GASDS?

1. Does your church claim Gift Aid?

- Yes – go to Question 2.
- No – You may not claim GASDS as you will not meet the requirements of the matching rule.

2. Does your church host at least 6 charitable activities (services) with at least 10 people in attendance?

- Yes – Your church qualifies for community building status, go to Question 3.
- No – You may not claim GASDS as your church does not qualify for community building status.

3. Does your church have 10 or more people in attendance at every service?

- Yes – Go to question 4.
- No – You may only claim GASDS for the services in which 10 or more are present, the services with fewer must not count towards your GASDS total. This does not mean all services must be discounted, go to question 4.

4. Does your church claim for more than £800 in donations for Gift Aid?

- Yes – you may claim up to the maximum £8,000 for donations received on or after 06/04/2016, go to question 5.
- No – your maximum claim will be your total donations for Gift Aid multiplied by 10 (for example Gift Aided donations = £320, maximum GASDS claim = £3200), go to question 5.

5. What donations can count towards my GASDS total?

- Donations in cash (no cheques or bank transfers) up to £20 per donor per event, either from anonymous donors or those who are on envelope schemes but for whom you don't have valid Gift Aid declaration form. Contactless donations are also eligible for GASDS for donations collected on or after 06/04/2017.

6. Does your church bank all of the donations in a bank in the UK?

- Yes - go to question 7
- No – only donations banked in the UK qualify for GASDS, any donations that are not may not count towards your church's total, go to question 7.

7. Does my church have events which carry a charge either to enter (eg a ticketed concert) or for a service (eg hire for weddings or funerals)?

- Yes – donations at events which carry a charge cannot be counted towards your GASDS total. Events which are free to enter can all be counted, go to question 8
- No – go to question 8

8. For what period range can I claim GASDS?

- You must claim GASDS on donations received during a tax year, ie 6th of April to 5th of April. You must also make your Gift Aid claims for donations received during the same period. This is to satisfy the matching rule.

9. What records must I keep to claim GASDS?

- Detailed records must be kept, the record should include: the date of the event; the type of activity; the number of attendees (to prove 10 or greater); the breakdown of denomination of notes and the total of coins (it is best to also have a breakdown of coins); evidence of banking (ie bank statements, paying in slips).

10. How long do I need to keep the records for?

- These records must be kept for 6 years from the end of the period for which they relate (for example, GASDS claimed for 06/04/2015-05/04/2016 in financial year 01/09/2015-31/08/2016 must be kept until 31/08/2022)

11. Information we need to process your GASDS claim – please provide this under Section C : GASDS for paper forms or under address and post code cells for electronic claims.

- Church address: 1st line of address and post code of the church building where charitable activities take place.
- Tax year to which GASDS relate.



Deadline: GASDS donations collected during 2016/17 tax year must be submitted to us NOT LATER THAN 28/02/2019 as we need sufficient time to process and validate them ahead of HMRC deadline.