

**ACTION
NEEDED**

GIFT AID CHECKLIST 2016

The Checklist

Tick Box

1. Update your Gift Aid declarations

HMRC have changed the requirements for Gift Aid declarations. You need to update your wording for declarations from April 2016, but don't wait until the last minute. The new wording only applies to newly signed declarations. **Existing enduring declarations do not need to be renewed.** HMRC has also agreed that churches can use up their current stock of pre-printed Gift Aid collection envelopes beyond April 2016. However, only church Gift Aid envelopes are covered by this concession and other Declarations will need to be updated.

2 Unless you have done so already this year, write to your planned givers to:

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.

ii. recommend that your Gift Aid givers check that they are still paying as much or more tax than the amount of Gift Aid claimed on all their donations in the corresponding tax year following the rise in the personal allowance, and if not, that they inform the Treasurer/Gift Aid Convener.

3 Claim on the Gift Aid Small Donations Scheme (GASDS)

to receive up to £1,250 on up to £5,000 eligible small cash donations per church. (The limit will rise to £8,000 of donations in 2016/17) This is the second year of the scheme but some churches haven't yet claimed.

4 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. **You will need new envelopes with the new declaration from April 2016, or after you have used current envelope stocks.**

5 Claim Gift Aid regularly

If you're using the online claims process or Gift Aid software, you can help your church's cash flow by claiming quarterly or even monthly.