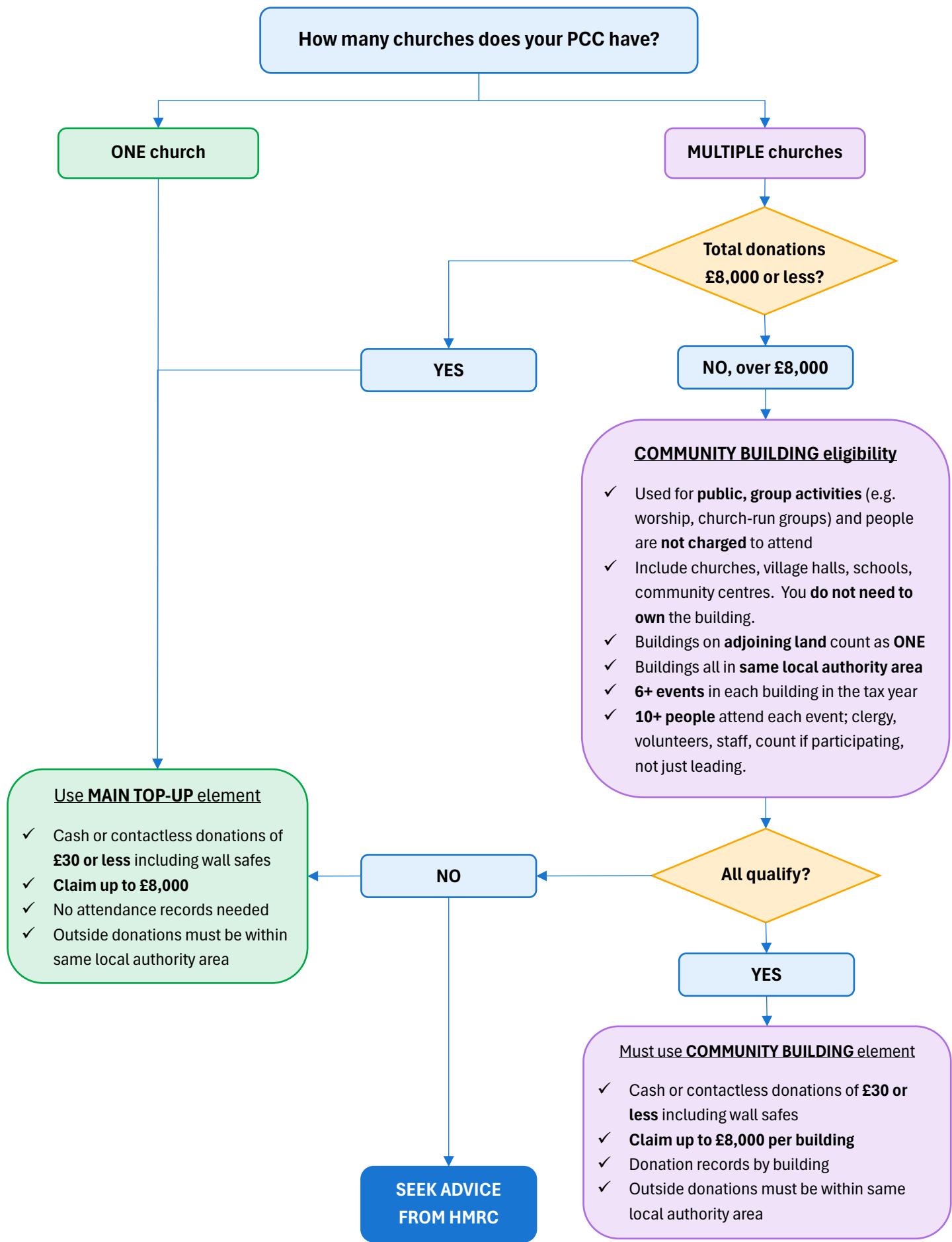




## Gift Aid Small Donations Scheme (GASDS) PCC decision flowchart



Choose **ONE** route only (Top-up or Community building); you cannot use both routes in the same year.

Who can claim GASDS	What you can claim
<ul style="list-style-type: none"> <li>✓ Be eligible for Gift Aid</li> <li>✓ Have made a successful Gift Aid claim in the same tax year</li> <li>✓ Have complied with Gift Aid rules (no recent penalties)</li> </ul>	<ul style="list-style-type: none"> <li>✓ Small donations must be voluntary gifts (not membership fees or payments for services).</li> <li>✓ Cash donations of £30 or less</li> <li>✓ Contactless donations of £30 or less</li> <li>✓ Chip and pin via a card reader</li> <li>✗ Standing Orders, cheques, text, online giving</li> <li>✗ Money from raffles, tombola, sales, fundraising events or other income which would not qualify for Gift Aid.</li> </ul>

GASDS claim cannot be more than **10 times the amount of Gift Aid you successfully claim** in the same tax year. For example, if you claim £200 through Gift Aid, you can claim GASDS on up to £2,000 of small donations. The maximum claim is £8,000. You can make retrospective claims back as far as 2 years from the end of the tax year in which the donation was made.

### Using the Community Building element of the scheme

A **Community Building** is a place where your church regularly carries out its **charitable activities**, such as worship or other open church events. A building counts if:

- It is used for **group activities**
- **10 or more people** attend at the same time. The same people do not need to attend each time.
- This happens on **at least 6 occasions in the tax year**
- The activity is **open to the public** (or a section of the public)
- People are **not charged** to attend

### What counts as a group activity?

✓ Worship services; ✓ Prayer meetings; ✓ Church-run groups open to the public

✗ One-to-one sessions held separately (even if 10 people are present in different rooms)

Clergy, volunteers and staff **can count as beneficiaries** at worship services, but **not** where they are only providing the service (for example, a counsellor running a group).

Buildings that can count	Buildings that do NOT count
<p>Examples include:</p> <ul style="list-style-type: none"> <li>• Churches and cathedrals</li> <li>• Village halls</li> <li>• Community centres</li> <li>• Schools or halls used regularly for worship or church activities</li> </ul> <p>You <b>do not need to own</b> the building.</p>	<ul style="list-style-type: none"> <li>• Charity shops</li> <li>• Residential buildings (unless a separate space is used only for church activities)</li> <li>• Church halls or buildings on adjoining land – these are treated as <b>one building</b> with the church</li> </ul>

### Important conditions to remember

- The church activity must take place **in the building itself**
- If donations are collected **outside the building**, they must be within the **same local authority area**
- Fundraising events **do not count** towards the 6 required activities

## How this affects how much you can claim

If your PCC has **one church**, you can claim on up to **£8,000** of small donations in total

If your PCC has **two or more qualifying community buildings**, you must choose **one** of the following options each year. You **cannot use both routes** in the same year.

Option 1: Community Buildings route	Option 2: Main Top-Up route
<ul style="list-style-type: none"><li>Claim up to <b>£8,000 per qualifying church</b></li><li>Donations must be recorded <b>by building</b></li><li>Buildings must be in the <b>same local authority area</b></li></ul>	<ul style="list-style-type: none"><li>Claim up to <b>£8,000 total</b>, regardless of how many churches you have</li><li>Simpler, but lower maximum</li></ul>

## Simple Worked Example: Multi-Church Parish with 3 churches

Example A: Total donations under £8,000 in the tax year	Example B: Total donations over £8,000 in the tax year
<ul style="list-style-type: none"><li>St Mark's: £2,500</li><li>St Luke's: £1,800</li><li>St John's: £1,400</li></ul> <p><b>Total:</b> £5,700</p> <p>✓ Parish may use the <b>Main Top-Up element</b></p> <p>✓ No need to count attendance</p> <p>✓ Can include wall safes and donations outside the building</p> <p><b>Claim:</b> 25% of £5,700 = <b>£1,425</b></p>	<ul style="list-style-type: none"><li>St Mark's: £4,000</li><li>St Luke's: £3,500</li><li>St John's: £2,500</li></ul> <p><b>Total:</b> £10,000</p> <p>✓ Parish <b>must</b> use the <b>Community Buildings element</b></p> <p>✓ Each church qualifies (6+ services, 10+ people)</p> <p>✓ Records kept per building</p> <p><b>Claim:</b></p> <ul style="list-style-type: none"><li>Up to £8,000 per church (within overall Gift Aid limits), i.e. could claim the full £10,000 if Gift Aid of £1,000 has been claimed in the same tax year</li></ul>

## More information

- HMRC: <https://www.gov.uk/claim-gift-aid/small-donations-scheme>
- ACAT (through your free membership): See Chapter 13 of the Handbook: Tax Efficient Giving (Gift Aid and GASDS)
- Parish Resources: <https://parishresources.org.uk/resources-for-treasurers/giftaid/smalldonations/>
- Church of England: <https://www.churchofengland.org/resources/building-generous-church/webinars-and-training/gift-aid-facts-and-figures>