

How should I list donations on the schedule?

There are different ways of entering your donations on to a Gift Aid Donations Schedule. If you're using HM Revenue & Customs (HMRC) Charities Online Service and filling in an online claim form, you can complete a schedule spreadsheet and attach it to your repayment claim. If you don't have access to the internet you can fill in a paper schedule. Filling in the schedule properly helps to ensure that you get the right amount of repayment back without delay. It is important that the entries are accurate so that the correct amount of tax is repaid.

Toolkit tip: There is step by step guidance on how to get, fill in and attach the schedule spreadsheet to your claim on the HMRC website. If you don't have access to the internet, you can fill in paper claim form, the ChR1.

How do I list donations from individual donors?

Enter the name of each donor for whom you hold a Gift Aid declaration, the address, postcode, date of their donation and the amount of the donation in the columns on the schedule spreadsheet. If you don't have the postcode, enter as much of the address as you can in the address box. You will need to get the donor's postcode for future claims.

Sponsored events

For claims made using the online form, all the donations for someone taking part in a sponsored event can be put as one entry under the name of that participant.

This means you don't need to list every individual donor who sponsored the person. Only individual donations from a donor of £500 or more shown on individual sponsor sheets will need to be separated out and listed individually on the online claim form.

Remember, only donations for which the donor has ticked yes to Gift Aid should be included here. You must keep each participant's sponsorship sheet in your records, as this will show the individual donors and their Gift Aid declarations. If you are considering organising a sponsored event, you should read Help sheet 8.

Adding donations together (aggregated donations)

If you have a number of small donations, of £20 or less each, from different donors, you can add them together and make only one entry, but the total of each line must not be more than £1,000. The aggregated donation indicator on the claim should be set to 'yes'. You can choose not to aggregate such donations, and enter each donation separately if you prefer. When aggregating donation you need to decide whether to do this on a weekly, monthly, quarterly or yearly basis. Obviously this depends on how many donations you get and how often you claim. However, you must make sure that your aggregation does not cover a period greater than a tax year if your charity is a trust or the accounting period for others, such as companies. For example, if your charity is a trust only, donations received within the period 6 April

to 5 April can be aggregated together. So, if you were claiming for two years from 6 April 2011 to 5 April 2013, you would have to split the aggregation into two – 6 April 2011 to 5 April 2012 and 5 April 2012 to 5 April 2013. You must keep records of the individual donations of £20 and under, including the Gift Aid declarations as HMRC may ask to see them.

Other types of schedule

A standard donation schedule is available for the online claim, or you can attach your own schedule provided it is in the correct format.

