



Diocese of Arundel & Brighton

Gift Aid Handbook

GIFT AID HANDBOOK

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Diocese of Arundel & Brighton

Gift Aid Handbook

INTRODUCTION

This Handbook describes management by parish Gift Aid Organisers of the Gift Aid process operated in conjunction with GiftWise within the Arundel and Brighton Diocesan Trust.

This Handbook is complimentary to GiftWise where on-line help is available. The latest version is always available on the Diocesan web site at: <https://www.dabnet.org/Publications/Archive?section=ParishManualParts> and go to Section A 4.

Help and advice on operation of the Gift Aid process within the Diocese is available from the Gift Aid Office in Bishop's House, Hove. See 'Useful Contacts' at Appendix 4.

1. THE GIFT AID SCHEME

1.1 What is Gift Aid?

Gift Aid is an income tax relief designed to benefit charities and Community Amateur Sports Clubs (CASCs). Provided donors are UK taxpayers, Gift Aid increases the value of charitable donations by 25% for each £1 donated. The Charity (the Diocese) reclaims basic rate tax on each donation at no cost to the donor.

To join the Gift Aid Scheme a donor must complete a Gift Aid Declaration (GAD) - see Appendix 1a - authorising the Charity to reclaim tax on their donations. A GAD covers all donations made by a donor to any Parish within the Diocese. GADs:

- Assign the donor a unique personal identification number that applies across the Diocese irrespective of the parish to which they donate
- Cover all donations during the current and preceding four tax years
- Cover all future donations for the lifetime of the donor unless cancelled
- Explain the need for the Diocese to record donations within the requirements of General Data Protection Regulation 2016 (GDPR)
- Record donor contact preferences and explain where the Diocesan 'Privacy Notice' can be read in full
- Provide information as to how the donor may contact the Diocesan Data Protection Officer

In addition, ad-hoc visitors/tourists or parishioners not members of their parish Gift Aid Scheme can make One-off donations using a special One-off GAD envelope - see Appendix 1b.

1.2 Who can make a Gift Aid Declaration?

- A GAD including One-off envelopes can be completed by individuals paying UK Income or Capital Gains tax.
- Donors must pay sufficient Income or Capital Gains Tax to cover tax rebates claimed through the Diocesan Gift Aid Scheme along with all other charities or CASCs in any one tax year. If a donor has not paid enough tax to cover the sum of all tax rebates claimed then HMRC will recover the shortfall from the donor.

Donors should be reminded annually about their tax obligations described above. This could be through the parish newsletter during February or March.

The main types of tax eligible to cover gift aid tax rebates include:

- Pay as you Earn (PAYE)



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- Tax paid by the self-employed
- Tax paid on a pension income
- Tax on unearned income
- Capital Gains Tax

National insurance contributions and other taxes are not eligible to offset against Gift Aid tax rebates.

A non-taxpayer cannot complete a GAD. However, where funds come from a joint account where the income has already been subject to tax, the taxpayer should complete a GAD with the non-taxpayer continuing to make donations from the joint funds. Joint-GADs are not acceptable.

If a donor is unsure as to their personal position they should consult a financial adviser or their tax office.

1.3 What can be included in Diocesan Gift Aid?

Donations must be an absolute gift to a parish or the Diocese; tax refunds may only be claimed on donations where the parish or Diocese has complete discretion over how funds received are utilised. All donations must pass through the parish bank account.

Qualifying donations or collections include:

- Offertory collections
- Christmas and Easter collections for the Support of Clergy
- Bishop's Collections
- Second/retiring collections for the parish
- Parish Charity Fund

Donations made at events subject to the following conditions:

- Free entry
- No personal benefit may accrue to any participant
- Failure to make a donation will not exclude a participant from taking part in the event

1.4 What cannot be included in Diocesan Gift Aid?

The following list is not exhaustive; check with the Gift Aid Office if in doubt.

- A Gift Aid donation must not give any material benefit to the donor
- Mass Stipends and Stole Fees
- Papers, CTS pamphlets
- 100/200 clubs, bingo, raffles
- Hall or car park fees, rents
- Monies from bazaars, fetes or social clubs
- Course or retreat fees or admission to concerts
- Gifts in kind or work for the benefit of the parish
- Monies received that have already received tax relief or are made by one charity to another
- Donations via Give as you Earn payroll schemes
- Charities Aid Foundation cheques
- Collections taken for specific named third parties e.g. AoS, because the parish is acting as a "conduit" for the funds. Some charities supply their own envelopes incorporating a Gift Aid declaration enabling them - not the Parish or Diocese - to claim Gift Aid



1.5 How much should be donated?

This is entirely at the discretion of a donor.

1.6 All Donations Must Be Recorded

The Gift Aid Organiser will record all donations in GiftWise however they are made as part of the Gift Aid Scheme i.e. by envelope, cheque or standing order.

Envelopes containing cash or cheques: the envelopes may be numbered or unnumbered, dated or undated. Examples include:

- Weekly dated and numbered envelopes; each boxed set covers one tax year. Ideally the donor retains the same number every year
- Undated numbered envelopes: the purpose of the donation must be clearly shown on single envelopes or at the front of a batch in the case of a known special collection. Donations could be ad-hoc or regular as the donor wishes. Such envelopes are not limited to one tax year
- Undated unnumbered envelopes can be used as above but they must allow the donor to be identified; the purpose of the donation must be clearly shown on single envelopes or at the front of a batch in the case of a known special collection.

The Diocese provides a central cost-effective purchasing facility for all types of envelopes. Order forms are sent out annually so that parishes may benefit from this service.

Cheques may be signed by either by the donor or joint account holder.

Standing Orders - As with cheques standing orders may be authorised by the donor or the joint account holder.

Standing Orders may be set up by:

- Donors using on-line banking; Gift Aid Organisers should provide the parish name, bank sort code, account number and importantly the GAD number which is to be used as a reference.
- Donors completing a standing order form; see Appendix 1c. On receipt by the Gift Aid Organiser GiftWise should be updated and a copy uploaded to the donor record prior to forwarding the form to the donors bank for processing.

If donations shown on the bank statement do not clearly identify the donor i.e. surname and initials or GAD number a written statement from the donor confirming the donations should be obtained.

The Gift Aid Organiser should alert a donor if the bank fails to process the standing order to avoid the possibility of the donation being mis-directed.

1.7 Can Gift Aid Declarations be cancelled?

A donor may cancel a GAD at any time by writing to the Gift Aid Organiser stating the effective date.

If a GAD is to be cancelled because the donor has become a non-tax payer they should be asked to confirm in writing the tax years involved. The donor should be made aware that they can continue to make and have their donations recorded without Gift Aid being claimed on their offerings. GiftWise should be updated in line with the donors wishes.



1.8 Private and confidential

The Gift Aid Organiser will operate within the processes established by the Diocese and the requirements of GDPR. To avoid any misunderstanding, all information regarding a donor must be treated as private and confidential.

1.9 HMRC Tax Returns by Gift Aid Donors

Donors are responsible for reporting to HMRC the donations they make to **all charities and CASCs**. To aid this process an annual statement of donations is provided to each donor by the parish to which they make donations. The Diocesan charity is, "Arundel and Brighton Diocesan Trust".

Donors who pay tax at more than the basic rate may if they wish to donate the extra relief received to their parish.

If a donor is in any doubt about completing their HMRC tax return they should obtain guidance from their tax office or their financial adviser.

1.10 Gift Aid Donations from Individuals Trading as a Business

Donations from individuals trading as a business are eligible for Gift Aid tax rebate provided they are not a registered limited company. Where a GAD is held in the name of an individual but donations are received in the name of a business the donor must be asked to provide a letter on business stationery confirming they are a partner in the business and that the donations come from their drawings account. In this case any donations received are eligible for Gift Aid.

1.11 General Data Protection Regulation 2016/679 (GDPR)

Gift Aid Organisers must at all times observe and apply the Diocesan Data Protection Policy and Diocesan Privacy Notice. Both documents may be seen on the Diocesan web site at www.dabnet.org/Administration/ and selecting Diocesan Finance. Any questions about operation of GDPR should be referred to the Diocesan Data Protection Officer, who can be contacted by email at finance@bishops-house.co.uk, by telephone 01273 859705 or at the following address: Chief Operating Officer, Bishop's House, The Upper Drive, Hove, BN3 6NB.

Gift Aid Organisers and, if any, their assistants must sign the Declaration in Appendix 7. A copy should be retained with the original being sent to the Gift Aid Office.

1.12 Charities Act 2011

The Charities Act 2011 requires tight control and accountability of all charities; Charity Trustees are required to give a full account of their stewardship in return for the tax benefits which charitable status bestows. Responsibility for all activities within the Diocese falls on the Diocesan Trustees who take personal responsibility for complying with charity law.

It is a criminal offence under the Charities Act 2011 not to disclose charitable status on any notice, advertisement or any other document issued by or on behalf of the Charity that could be construed as soliciting money. This includes newsletters, cheques, bank standing orders, GADs, donation envelopes, invoices, receipts, letter headings; this list is not exhaustive. All such documents must therefore include the statement:

"The Arundel and Brighton Diocesan Trust is a Registered Charity No. 252878".



2. ADMINISTRATION

2.1 Role of the Gift Aid Organiser

The Gift Aid Organiser operates the scheme within the parish and is responsible to the Parish Priest. Some responsibilities may be shared with other individuals but the Gift Aid Organiser is responsible to the Parish Priest for all activities.

The role of the Gift Aid Organiser includes:

- Promoting the scheme within the parish
- Facilitating completion and processing of GADs
- Updating GiftWise with important changes to donor records and uploading supporting images in PDF format; see Appendix 8 for further information
- Ensuring that all donor and donation records are accurate
- Ensuring that all donations pass through the parish bank account
- Distributing annual Gift Aid statements to donors
- Communicating generally with donors through, for example, the newsletter
- Ordering Gift Aid Envelopes
- Supporting audits
- Attending General Meetings for Gift Aid Organisers
- Observance of GDPR requirements

Any costs for the purchase of necessary equipment as part of the role of Gift Aid Organiser should be reimbursed by the parish. In addition any out of pocket expenses incurred by Gift Aid Organisers should also be met from parish funds.

When there is a change of Gift Aid Organiser, the Parish Priest should confirm the details of the new Gift Aid Organiser to the Gift Aid Office so that a support visit from a member of the Diocesan Internal Audit team can be provided. The aim of such a visit is to ensure that the new Gift Aid Organiser understands their role, responsibilities and operation of the Diocesan Gift Aid process together with GiftWise. It also provides an opportunity to get answers to questions relating to areas of uncertainty.

2.2 Promoting Membership of the Gift Aid scheme

It is important that the Gift Aid Organiser raises awareness of the Gift Aid scheme to encourage generally - not individually - existing and new parishioners to join. The principle means of promoting the scheme is by making relevant information available; this could include the statement set out at Appendix 1d produced by the Diocesan Chief Operating Officer which briefly explains Gift Aid and the benefits to the parish. It is important that parishioners are able to make an informed decision about joining the parish Gift Aid scheme.

In addition periodic general appeals at the end of Mass encouraging parishioners to join the Gift Aid Scheme can be productive. Individuals must not be targeted.

2.3 Records

The importance of keeping accurate records cannot be overstated. HMRC and the Diocesan Internal Audit team require that sufficient and accurate records are kept to support tax reclaimed i.e. a clear audit trail linking each donation to an identifiable donor who has completed GAD.



Gift Aid Organisers only retain donation envelopes locally; other data necessary to meet HMRC requirements and GDPR obligations are uploaded to GiftWise. Any copy bank statements or files necessarily downloaded or created by Gift Aid Organisers must be destroyed immediately after use.

2.3.1 Records - Gift Aid Donors and Declarations

Each GAD is individually coded. The first part of the code is an alpha code which identifies the parish. The second part is a unique six-digit number allocated when donor details are entered to GiftWise. The full code must be entered on the GAD by the Gift Aid Organiser and quoted in any correspondence. It is important that the donors full name, house name/house number together with their postcode is recorded in GiftWise accurately.

Each side of the GAD must be uploaded in one file to the donor record. The original must then be returned to the donor for their records with a covering letter welcoming them to membership of the Scheme. The letter should remind the donor about the notes on the reverse of the GAD.

The Gift Aid Office will verify the GAD using the uploaded image; once verified GiftWise will reclaim tax rebates on all recorded donations. Pending verification by the Gift Aid Office donations may be recorded in GiftWise.

Written evidence from the donor for important changes - see Appendix 8 - must be obtained and uploaded to the donor record so that where necessary verification by the Gift Aid Office can be undertaken. This applies in the following instances:

- Notification of a change of name e.g., by Deed Poll, marriage
- Notification of a new address
- Notification of a change in tax status
- Confirmation that donations come from (their) business - not a registered limited company
- Clarification where a bank script for a standing order does not clearly identify the donor
- Notification that a GAD is to be cancelled
- Notification that a donor is deceased
- Other documents deemed important by Gift Aid Organisers e.g., acceptance of email communications not expressed on a GAD

2.3.2.1.1 Retention and Disposal

All donation envelopes for the current tax year must be retained. For the preceding six years only a one-month sample need be retained provided that the tax rebate claimed has been received. Given that all historic supporting documents - in the widest sense of the word - are (or will be) retained by the Gift Aid Office all other records must be destroyed once they have been uploaded. In addition printouts, files, bank statement copies etc., must also be destroyed safely once their purpose has been fulfilled. In case of any doubt the Gift Aid Office must be consulted.

2.3.2 Donations

HMRC require that Gift Aid donations are recorded by tax year to support the tax rebates claimed on donations made for each donor by any means. These records are maintained through GiftWise.



2.3.2.1 Cash or Cheques in Envelopes

Envelope donations are recorded weekly; they must be input directly from the envelope to GiftWise with the date of the collection - not the date on the envelope. Counters must:

- Record the amount contained - £nn.nn - in ink on the envelope; pencil is not acceptable
- Keep special collections separate and indicate the purpose on the front of the batch of envelopes.

For further information on eligible special collections is available in the annual Diocesan Handbook.

Envelope donations received on a Saturday are deemed to be part of Sunday offerings and it is this date which should be recorded as the date of receipt.

For the avoidance of doubt, donations received on Saturday 5 April are deemed to be part of Sunday 6 April and so fall in the new tax year.

In the case of each identifiable unnumbered envelope the Gift Aid Organiser must record the name or GAD number of the donor on the front of the envelope. These envelopes must be kept with other envelopes received on the same date.

Before any donations are recorded in GiftWise the sum of the donations - a control figure - must be calculated. Following input of the donations to GiftWise they will only be saved where the sum entered matches the control figure. The Diocesan Internal Audit team will require to see evidence that this control figure was calculated.

Gift Aid Organisers should periodically check that the sum of Gift Aid donations is no greater than the total receipts recorded in the paying-in-book(s) for the corresponding date(s).

Parishes must forward Gift Aid envelopes intended for another parish unopened as soon as possible.

2.3.2.1.1 Christmas and Easter Collections for the Support of Clergy

Within one month following receipt of tax rebates for each collection, the Gift Aid Organiser must provide the Parish Treasurer with a GiftWise statement showing the amount of tax reclaimed. The Treasurer will add the amounts shown to the 'Support of Clergy' restricted fund. See Appendix 5, Important Actions and Dates.

2.3.2.1.2 Diocesan Collections - See Appendix 6

Tax rebates are reclaimed on these collections because the Diocese is able to exercise discretion as to how the donations received are disbursed. These collections include the Lourdes Pilgrimage, Retired Priests Fund, Cathedral Maintenance, Missionary Endeavour and the Education of Future Priests. The tax rebates claimed on these collections are retained by the Diocese.



2.3.2.2 Standing Orders

Donations by standing order are entered into GiftWise in one of two ways.

- Business Internet Banking (BIB) Users: Gift Aid Organisers should satisfy themselves that the amount imported is correct and resolve any discrepancy immediately
- Non-BIB Users: A prerequisite is the calculation of the sum expected to be imported to GiftWise i.e. a control figure which must be entered before any data entry can be made. The amount of each donation and the date of receipt as shown on the bank statement must be recorded against the appropriate donor; this input must be made directly from the parish bank statement. GiftWise will not save any donations unless the sum of donations entered matches the control figure. The Diocesan Internal Audit team will require to see evidence that a control figure was calculated.

2.3.2.3 Paying-in-Books and Cheques

Each cheque donation should have the name and initials as shown on the cheque recorded in the paying-in book. The date recorded in GiftWise for the receipt of a cheque received in:

- an Offertory envelope is the same date as for cash donations
- any other way is the date on which it is banked; a cheque banked on 6 April is recorded in the new tax year irrespective of whether it is dated or received on or before 5 April

It is good practice to retain copies of all cheques with the Cash Slip completed by the Counters; copies of cheques for £500.00 or more must be retained. In the case of cheques being paid in to a Post Office where there is no detailed paying in slip, copies of all cheques must be retained with the Cash Slip. This will facilitate HMRC audits and those by the Diocesan Internal Audit team.

Gift Aid Organisers must establish a process which ensures they are advised when a cheque relating to a Gift Aid donation is returned by a bank as 'unpaid'. The original donation must be reversed through GiftWise.

2.4 Death of a Gift Aid Donor

A GAD is terminated as of the date of death; GiftWise must be updated as soon as possible by the Gift Aid Organiser. A copy of the evidence of death e.g., parish newsletter or letter from the Executor/Executrix, should be uploaded to the donor record. Tax rebate claims may only be made in respect of donations up to the date of death. The Gift Aid Organiser must write to the Executor/Executrix of a deceased donor at the donor's address advising the amount donated for the tax year and the tax claimed.

Any subsequent 'donations' received - by standing order - should also be reported to the Executor/Executrix with a request for instructions on how to treat the funds received.

A Roll of 'Deceased Donors' is maintained by the Diocese; Mass is offered regularly for the repose of their souls.

A surviving spouse may wish to continue making Gift Aid donations. In such circumstances they should be asked to complete a GAD subject to the usual conditions. A new record should be set up within GiftWise to record their donations. If the spouse is unable to complete a GAD because they are either a non-taxpayer or do not pay enough tax to cover any tax rebates claimed they should, with their agreement, be registered within GiftWise as a non-taxpayer. Donations may then be recorded without tax rebates being claimed.



2.5 Diocesan Internal/External and HMRC Audits

The Gift Aid Office will periodically arrange an audit of parish Gift Aid records and administrative processes using the Diocesan Internal Audit team. This team aims to ensure that the highest standards are maintained so that the records could withstand external and HMRC audit. Such audits also provide the Gift Aid Organiser with the opportunity to discuss specific issues or seek clarification on any areas of doubt.

The team will report to the Gift Aid Office and Gift Aid Organiser any issues identified.

Gift Aid Organisers are expected to carry out remedial action without delay. Where the audit team identifies an issue (or issues) which undermine the integrity of the tax rebate process described in this Handbook it will be classed as 'Critical'. In such circumstances the Gift Aid Organiser is required to produce a corrective action plan within 28 days of the audit report. This plan must be submitted to both the Diocesan Internal Audit team and the Gift Aid Office; the plan must set out the action to be taken together with dates (which may subject to agreement go beyond the 28-day period) to address and correct the issues identified.

Where it is considered appropriate the team will also recommend improvements to processes operated by Gift Aid Organisers.

See Appendix 3 for the information and documents required at audit by HMRC or the Diocesan Internal audit team. The requirements for Diocesan External Audits will be specified at the time.

2.6 General Meetings

General Meetings for Gift Aid Organisers are arranged to report on matters directly relating to the operation of Gift Aid along with general areas of interest. The Meeting also provides an opportunity to demonstrate developments within and on the use of GiftWise. This is a useful forum for exchanging information and ideas between Gift Aid Organisers and the Gift Aid Office. All Gift Aid Organisers are invited and encouraged to attend.

2.7 Donors Moving from one Diocese to Another

Each Diocese is a separate registered charity. A donor moving in to the Diocese should therefore complete a new GAD.

2.8 Support for Gift Aid Organisers and Donors

Gift Aid Organisers should in the first instance use either this Handbook or the help available on GiftWise to resolve any difficulties or questions. Once this option has been exhausted the Gift Aid Office should be contacted for advice.

Enquiries about other aspects of Gift Aid not included in this Handbook must be referred to the Gift Aid Office.

Gift Aid Organisers must not provide any information to Gift Aid donors which could in any way be interpreted as tax advice. Donors must be referred to their financial adviser or tax office.



3 GIFT AID DECLARATIONS AND STANDING ORDER MANDATES

3.1 Gift Aid Declarations

Two GADs are used within the Diocese and each is described below.

A GAD is a legal document and must be completed correctly in every detail. If a mistake is made the GAD should either be

- destroyed and a new one completed or,
- amended with the donor confirming the change with their initials

3.1.1 Written GAD

The two-sided Diocesan Written Gift Aid Declaration is set out at Appendix 1a; copies may be obtained from the Gift Aid Office. Previous versions of the Gift Aid Declaration will not be accepted after 31 October 2018.

Completing a GAD is straightforward, but there are some common errors which can be eliminated with careful checking by the Gift Aid Organiser:

- All entries must be in BLOCK CAPITALS in ink; pencil is not acceptable
- The donor's title, surname and all Christian names must be entered
- The donor's full address including postcode - which must be verified; this is an HMRC requirement
- Checking that where a donor has indicated that they are willing to be contacted by post, email and/or telephone/mobile that they have ticked the appropriate 'communication preferences' boxes
- The GAD must be signed and dated
- Nicknames are not acceptable e.g. Pat could either be Patrick or Patricia.

3.1.2 One-Off GAD Envelopes

An example of the One-off GAD Envelope is at Appendix 1b

Visitors/tourists or parishioners who have not joined their parish Gift Aid Scheme may make One-off donations to a parish. Gift Aid may be claimed on their donations only where they have used a One-off Gift Aid envelope. These envelopes serve both as a GAD and as a record of the donation. The donor must provide all the information set out on the envelope for it to be valid.

Donations in excess of £20.00: The Gift Aid Organiser must insert their parish two alpha character code in the space provided and ensure that the amount received has been entered by the recipient of the donation. The donation should be recorded in GiftWise and the GAD number assigned recorded in the space provided on the One-Off envelope. The image of the One-Off envelope must be uploaded to the donor record. Where the same donor makes another One-off donation this should be added to the existing donor record and the image of the latter envelope uploaded to that record.

Gift Aid Statements are produced at the end of each tax year for these donations.



One-off donations of £20.00 or less: The Gift Aid Organiser must insert their parish two alpha character code in the space provided and ensure that the amount received has been entered by the recipient of the donation. Batches of such donations may be recorded as one entry - up to a batch limit of £1,000.00 - within GiftWise as an Aggregated Claim. Once entered, the seven digit reference number allocated by GiftWise should be recorded on each One-off envelope. All images which support the total of the batch entered must be uploaded in one file; see Appendix 8 for coding information. Each batch of Aggregated Claims must relate to the same tax year. Where the same donor makes another One-off donation of £20.00 or less it should be treated entirely separately from the original donation.

All One-off donations irrespective of method: Verification will be undertaken by the Gift Aid Office for all types of One-off donations after viewing the image uploaded. In all cases the original One-Off Envelope should be destroyed securely by the Gift Aid Organiser.

Donors with Written GADs occasionally use One-off envelopes for special collections or if they wish to make additional donations. In these circumstances the envelope should be treated as an ordinary envelope and recorded in the usual way.

3.2 Standing Order Mandate

Before sending a Standing Order Mandate to the donors bank a copy should be uploaded to the donor record. Blank copies of the Standing Order Mandate may be reproduced from Appendix 1c.

4 Parish Charity Fund

This Fund enables the parish to make discretionary grants to organisations within terms of reference published locally when the fund is established. A copy of the promotional literature must be retained. Donations to this Fund will be recorded against donor records within GiftWise and allocated to 'Parish Charity Fund'.

For parish accounting purposes collections for this Fund will be treated as a "Restricted Fund" i.e. the proceeds may only be used for its stated purpose. The collections qualify for Gift Aid because the Parish Priest together with a small advisory committee exercise discretion over which charities or organisations receive grants from the Fund. These grants could, for example, be to the local poor, third world missions, charities aiding the third world or for general charitable purposes consistent with the Catholic faith.

Care is needed not to specify a particular charity or organisation before a collection is taken e.g., CAFOD. If a specific charity is named Gift Aid tax rebates cannot be claimed because discretion as to where the donations are to be disbursed cannot be exercised after the event i.e. the parish would simply be acting as a conduit for the charity.

Potential beneficiaries could be named by way of example, but this must not be capable of being taken as a commitment to a specific cause. Grants must not be made regularly to the same charities since this could also be taken as an ongoing commitment. It is good practice after grants have been disbursed to publicise which charities or good causes have benefitted.

As with all other collections donation envelopes must be retained for audit.



5 Tax Related Matters

5.1 Tax Claim Procedure

GiftWise reclaims tax rebates regularly; no action is required by the Gift Aid Organiser. For each claim, tax rebates due to each parish are transferred directly via BACS less 7.5% to cover Diocesan administration. Parish Priests and Gift Aid Organisers are advised of this transfer. The tax rebate claimed on 'Bishop's Collections' is retained by the Diocese i.e., they are not repaid to the Parish.

5.2 Gift Aid Statements for Donors at Year-End

Gift Aid Organisers should produce these statements locally from GiftWise.

These statements which help donors to complete their tax returns must be distributed to donors no later than 30 September after the end of each tax year by the Gift Aid Organiser. The letter asks donors to contact the Gift Aid Organiser without delay if they have paid too little or no tax to cover the tax reclaimed on donations to all charities. The name and contact details of the Gift Aid Organiser are printed on the Statement.

The Statement may be sent by email provided that the donor has confirmed their agreement. Any remaining Statements must either be handed directly to each donor or sent by post to the address recorded in GiftWise. Under no circumstances must these letters be left unattended for donors to collect; the content of each letter is private and confidential and must be treated accordingly.

If a donor confirms in writing that they have paid insufficient tax to cover the tax being reclaimed or that they have become non-taxpayers the Gift Aid Organiser should take appropriate action within GiftWise.

Donors will receive a separate statement for each parish or Diocesan scheme to which they make donations.

Following distribution of the Gift Aid donation statements an item should be included in the parish newsletter asking any donor not in receipt of their statement to get in touch with the Gift Aid Organiser.

On occasions donors - for their own purposes - when completing their HMRC tax return will record donations as having been made in a different tax year to the one in which they were actually made and recorded within GiftWise. GiftWise records must not be changed to match the donors entry on their HMRC tax return.

5.3 Certification of Donations

Claims sent to HMRC are certified by the Diocese that all the donations have been received. Gift Aid Organisers are responsible to their Parish Priest and the Diocese for ensuring the accuracy of their records and hence any claim made for tax rebates for their parish.



Diocese of Arundel & Brighton Gift Aid Declaration

Appendix 1a

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CODE Declaration No. (Parish Use)

Name (BLOCK CAPITALS) *Please complete in ink*

I	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Title	Christian Names	Surname

Home Address (BLOCK CAPITALS)

of	<input type="text"/>
	<input type="text"/>
	<input type="text"/>
	<input type="text"/>
	Post Code

wish to Gift Aid the donations I will make in the future or have made in the past 4 years to the Roman Catholic Diocese of Arundel and Brighton. I am a UK taxpayer and understand that if I pay less Income Tax and/or Capital Gains Tax than the amount of Gift Aid claimed on all my donations in the relevant tax year it is my responsibility to pay any difference. I confirm that I have read and understood the notes overleaf.

Preferred Method of Donation

Bankers Order	<input type="checkbox"/>	Envelope System	<input type="checkbox"/>	Both	<input type="checkbox"/>
---------------	--------------------------	-----------------	--------------------------	------	--------------------------

<input type="text"/>	<input type="text"/>
Signature	Date of Declaration

Parish Use Only: Envelope Box Number

CONSENT FOR CONTACT BY EMAIL

We would like to send you an annual statement of your donations by Email. Please give your Email address below if you would like to receive this. Otherwise the annual statement will be sent to you by post.

Email:

Gift Aid Declaration October 2018



Diocese of Arundel & Brighton Gift Aid Declaration

Appendix 1a

IMPORTANT: If you cease paying tax or wish to cancel this declaration at any time, please notify your Gift Aid Organiser. The Diocese will not reclaim tax on donations made after the date of notification.

Donations can be made by envelopes (cash or cheque payable to the parish), by standing order or both methods. Please note that standing order is the preferred method for security reasons.

GENERAL DATA PROTECTION REGULATION (GDPR) – DPA 2018

Protecting your Privacy

This parish is part of the Diocese of Arundel and Brighton and a record of your personal information and donations will be held by the Diocese and stored securely on the Diocese's Gift Aid database.

We comply with data protection and marketing legislation and the Fundraising Regulator's Code of Practice. We do not transfer your data to third parties to use for their own marketing or fundraising purposes.

We (your parish office and the Diocese) will use your details to administer your gifts. This may include sharing your information with external organisations working on our behalf such as IT support companies, or when required by law (e.g. to claim Gift Aid).

Many thanks for your continued support. You can read our full Privacy Notice at <https://www.dabnet.org/ContentDocuments/842.pdf> The Notice also contains details on how to opt-out of further communications from the Diocese if you change your mind at a later date and how to update your preferences.

If you decide to make your donations by standing order your Gift Aid Organiser will provide the form/information necessary to set up these transactions. If you wish to make your donations by numbered weekly envelopes your Gift Aid Organiser will provide these in due course.




**PLEASE RETURN THE COMPLETED FORM TO YOUR GIFT AID ORGANISER
THANK YOU FOR JOINING THE GIFT AID SCHEME!**

Gift Aid Declaration October 2018



Diocese of Arundel & Brighton
One-Off GAD
 Appendix 1b

Front View

DIOCESE OF ARUNDEL AND BRIGHTON (REGISTERED CHARITY NO. 252878) GIFT AID DONATION			
<p>Gift Aid declaration. I would like to enhance my donation through Gift Aid. I am a UK taxpayer and understand that if I pay less Income Tax and/or Capital Gains Tax than the amount of Gift Aid claimed on all my donations, it is my responsibility to pay any difference.</p>			
<input type="text"/>	<input type="text"/>		<i>giftaid it</i>
<input type="text"/>			
<input type="text"/>			
<input type="text"/>	<input type="text"/>		
<p><small>Gift Aid is reclaimed by the charity from the tax you pay for this tax year. Your address is needed to identify you as a UK taxpayer.</small></p>			
<input type="text"/>	<input type="text"/>	<input type="text"/>	
<p>Data Protection. The information you give will be held securely and only used for making a Gift Aid repayment claim. It will not be used for marketing nor shared with, or sold to, any other organisation.</p>			
 Envelope Systems envelopesystems.co.uk	01767 681717	 fundfiler.com Gift Aid made easy	

Rear View



Diocese of Arundel & Brighton Standing Order Form

Appendix 1c

Please complete all sections of this form in BLOCK CAPITALS

To (Name of Bank)	
Address	
Post Code	

Account Holder(s)	
Address	
Post Code	

Sort Code					

Account Number							

Please pay the sum of £ Monthly* Quarterly* Annually*

* Delete as appropriate

Commencing on and thereafter until further notice

Signature: _____ Date: _____

The Gift Aid Organiser to complete the following section:

To: HSBC Bank plc, 69 Pall Mall, London SW1Y 5EY	Parish [‡]
---	---------------------

Sort Code						Account Number [‡]									
4	0	0	5	2	0										

Please quote Gift Aid Declaration Number[‡]:

Please cancel existing monthly/quarterly/annual[‡] standing order for the above account for £

[‡] Gift Aid Organiser to complete

Please return this form once completed to the Gift Aid Organiser



Diocese of Arundel & Brighton

The Gift Aid Scheme

Appendix 1d

THE DIOCESE OF ARUNDEL AND BRIGHTON

THE GIFT AID SCHEME AN EXPLANATORY NOTE FOR PARISH DONORS

Gift Aid is a Government scheme which applies to most collections and donations to parishes whether regular or One-off. Donors complete a very simple Declaration to allow the Diocese to reclaim tax on donations. This is possible because parishes are part of the Arundel and Brighton Diocesan Trust, which is a registered charity (number 252878).

You must be a UK taxpayer and pay an amount of income or capital gains tax at least equal to the tax reclaimed by all charities including the Diocese. For example, if during a tax year you gave £80 you should have paid at least £20 in tax - which is the amount the Diocese will reclaim. If you pay less Income and/or Capital Gains Tax than the amount of Gift Aid claimed on all your donations, it is your responsibility to repay any difference to Her Majesty's Revenue and Customs.

The Declaration would cover most parish collections and donations such as Offertory, internal Diocesan collections such as for the Lourdes Pilgrimage, the Retired Priests fund, Cathedral Maintenance, Diocesan Missionary Endeavour and the Education of Future Priests. In addition the Christmas and Easter collections for the support of the Clergy are covered and some second collections where the parish can determine how the funds are disbursed: for example collections for parish maintenance or a charitable parish project.

Collections for named third parties such as, CAFOD, APF, Peter's Pence, Catholic Communications Network and Apostleship of the Sea etc. cannot be included because neither the parish nor the Diocese can determine how the funds are used.

Tax rebates can only be reclaimed on recorded donations - standing orders, cheques or cash/cheques enclosed in numbered envelopes.

The Gift Aid Declaration is valid for four years prior to the year in which it is completed and runs for your lifetime or until you cancel it. You only need to complete one Declaration and this will apply to all donations to any Parish. If you move to a new Parish simply inform their Gift Aid Organiser that you have already completed a Declaration and they will arrange to add you to their Scheme.

Your Parish has a wonderful opportunity to boost its income through Gift Aid. Please complete the Declaration and return it to your Gift Aid Organiser.

Your parish is most grateful to you for your generosity and commitment.

Thank you.
Sarah Kilmartin, Chief Operating Officer
2018



Diocese of Arundel & Brighton
Gift Aid Appeals
Appendix 2

GIFT AID APPEALS

GUIDELINES FOR MAKING PARISH APPEALS

PREPARATION:

- Consider forming a small informed team to plan and run the appeal; this includes providing support to the Gift Aid Organiser in responding to parishioner questions after Mass
- Ensure a notice is placed in Newsletter, possibly with some up-to-date information on Parish Finances illustrating the need to increase income to cover increased costs, new roof, parish debt, urgent repairs etc
- Publicise the date of the appeal in advance by circulating appropriate information in pews or as parishioners arrive/depart Mass
- Ensure the Diocesan Charity number appears on all documentation.

TIMING OF APPEAL TALK:

- During Lent and before the start of the approaching tax year can be a good time
- Appeals should ideally be made at the conclusion of Mass, before the Dismissal.

AT CONCLUSION OF MASS:

- Create an area where parishioners can be given a GAD to complete; have a good supply of pens and clipboards
- Gift Aid Organiser and team cover all exits from the Church.
- Provide a supply of standing order mandates for those who wish to make their donations in this way
- DO NOT give out envelope boxes at this time; there is a risk that you may not record accurately which donor relates to which box.

APPEAL THEMES in no Particular Order

- Avoid quoting lots of amounts, statistics, percentages and technical terms
- Emphasise the simplicity of the Scheme; the parish reclaims 25p on each £1 donated
- Stress that donors can give what they want, when they want and if they want i.e. they are not being asked to donate more - unless they wish - but simply to agree to Gift Aid their donations
- Explain that each donation by envelope or standing order will be recorded
- Ask for donations by standing order to eliminate cash handling and associated security dangers
- Make it clear that that tax can only be reclaimed on donations that have been subject to tax e.g. income and capital gains tax
- Stress total confidentiality regarding their donations
- Communicate the benefits of the appeal to a subject to which all parishioners can relate e.g. repairs



Diocese of Arundel & Brighton

Gift Aid Appeals

Appendix 2

- Make it clear that the scheme is for taxpayers only but in certain circumstances donations by a joint account holder do qualify for Gift Aid - invite enquiries
- Stress that donors must pay enough tax to cover the tax reclaimed on their Gift Aid donations to ALL charities and CASCs
- Explain that GADs can be cancelled at any time in writing
- Advise parishioners asking questions about tax to contact their tax office or financial adviser
- Get back to parishioners later if you cannot answer questions with certainty



Diocese of Arundel & Brighton Gift Aid Internal Audit

Appendix 3

DOCUMENT CUSTODY REQUIREMENTS

THE AUDITOR WILL REQUIRE TO SEE:

1. All Gift Aid envelopes for the current tax year and a one-month sample for each of the last six years where tax rebates have been received. All envelopes must be retained for each unclaimed year.
2. Bank statements for the tax year to be audited; the auditor will specify the months for which a bank statement is required. This can be downloaded by the Gift Aid Organiser from the HSBCNet site as required; the copies must subsequently be destroyed.
3. Paying in book counterfoils/stubs, details of all cheques and cash banked for the tax year to be audited.
4. Photocopies of GDPR forms for everyone with access to the records
5. Publicity material for any Parish Charity Fund including sample copies, e.g. Parish Newsletters announcing collections for the Fund.

Records must be available for 6 years after the end of the accounting year in which tax reclaims were made.

THE AUDITOR WILL ACCESS REMOTELY:

Uploaded correspondence from donors including any notification of a significant change to a donors record - see Paragraph 2.3.1 for full details

If within the six preceding years GiftWise was not used the Auditor will obtain confirmation from the Diocese that they hold the following records either in paper form or computer files:

1. Register of all existing GADs (manual or computer records) which must include:
 - I. Name
 - II. Address
 - III. Post code
 - IV. GAD number and date
2. Method of donation including envelope number (where appropriate)
3. Envelope Register, relating envelope numbers to donors.
4. Donation records for envelopes, bankers orders, cheques (where not in donation envelopes) and One-off envelopes. This must include records for envelopes or bankers orders for any Planned Giving amounts for donors included retrospectively for Gift Aid.



Diocese of Arundel & Brighton Gift Aid Internal Audit

Appendix 3

DIOCESE OF ARUNDEL AND BRIGHTON - GIFT AID AUDIT REPORT
The Arundel and Brighton Diocesan Trust is a Registered Charity No 252878

PARISH

CODE

Tax Year Subject to Audit:

1. Documents - are the following available

YES

NO

1 Copies of Bankers Order Mandates Uploaded		
2 Collection Envelopes: All current year envelopes		
3 Copies of GADs (with GAD No. added) Uploaded		
.....and for the last six years can the following be accessed:		
4 Bank statements (specified in advance)		
5 Paying-in-Books		
6 Have copies of important correspondence been uploaded - See Handbook Paragraph 2.3.1		

2. Legal:

YES

NO

1 Charitable Status quoted on all stationery		
2 GDPR Agreement completed		

3. Administration

YES

NO

1 For non-GiftWise recording within the last six years does the Gift Aid Office hold:		
A GAD Register		
B Donation method by donor including where appropriate envelope number/register		
C Donation records by type i.e., envelope, standing order and cheque		
D Copies of Interim Claims		
E Summation of gift aid claim based on the above		



Diocese of Arundel & Brighton Gift Aid Internal Audit

Appendix 3

4. Input and Procedures

	YES	NO
1 Is there evidence of that the amount input to GiftWise for Bankers Orders is correct		
2 If Business Internet Banking is not being used, is the date of receipt for bankers orders the same as that shown on the bank statement		
3 Is there evidence of a control figure being calculated for envelopes prior to input/recording		
4 Are all envelope amounts entered direct from envelopes		
5 If using BIB - are script-to-donor allocations correct		

5. Collection Envelopes

	YES	NO
1 Do the envelopes show the following:		
Envelope number		
Collection date		
Amount included		
Diocesan charitable status		

6. One-off GAD Envelope Donations

	YES	NO
1 Have copies of One-off envelopes been uploaded		
- For One-offs of £20.00 or more; to include GAD number		
- For donations of £20.00 or less; to include Reference Number		

7. Banking

	YES	NO
1 Are Christmas and Easter Collections for the Support of Clergy paid into Parish Bank Account		
- Has the amount of tax rebate received been advised to the parish treasurer		
2 Are the surname and initials of cheque donors recorded in the Paying-in-Book		
3 Where banking is through the Post Office are copies of all cheques associated with the parish cash slip		
4 Where banking is not through the Post Office are copies of all cheques over £500.00 retained		



Diocese of Arundel & Brighton Gift Aid Internal Audit

Appendix 3

	YES	NO	N/A
8. Second Collections			
1 Only valid qualifying second collections included in records?			

	YES	NO	
9. General			
Year-end Letters			
1 Have the year-end donation statements for the latest tax year been distributed to donors and by what method			
	Personally	Post	Email

	YES	NO	N/A
10. Planned Giving			
1 Planned Giving donors recorded in GiftWise and identified as non-taxpayers			

	YES	NO	N/A
11. Parish Charity Fund, 100 and other Clubs			
1 Parish Charity Fund established and correctly set-up			
2 100 Club (or others) Operated: Gift Aid Claimed			



Diocese of Arundel & Brighton Gift Aid Internal Audit

Appendix 3

Audit completed by _____ (Name)

Date _____

Persons present at Audit Meeting: _____

Comments:

Status of Audit: Please tick as applicable)

- | | |
|-------------------|-------------------------------------|
| Excellent | Poor |
| Good | Very Poor |
| Acceptable | Audit before
next Claim? |

Short Note for Audit Records on screen at Bishop’s House - if appropriate



Diocese of Arundel & Brighton

Gift Aid - Useful Contacts

Appendix 4

1. Diocesan Gift Aid Office

Diocesan Gift Aid Co-Ordinator
Finance Office
Bishop's House
The Upper Drive,
Hove BN3 6NB

Telephone: 01273 859705

E-mail: Giftaid@bishops-house.co.uk

2. Her Majesty's Revenue and Customs Web Address:

<https://www.gov.uk/government/organisations/hm-revenue-customs>

3. Envelope Systems

7 Gateshead Close
Sunderland Road Industrial Estate
Sandy SG19 1RS

Telephone: 01767 681 717

E-mail: enquiries@envelopesystems.co.uk

4. GiftWise Software Provider

Carn Software Ltd
31 Academy Street
Coatbridge
Lanarkshire ML5 3AW

Telephone: 0845 345 1002

E-mail: info@carnsoftware.co.uk

5. Diocesan Data Protection Officer

Bishop's House
The Upper Drive
Hove
East Sussex BN3 6NB

Telephone: 01273 859705

Email: DPO@abdiocese.org.uk



Diocese of Arundel & Brighton Gift Aid - Important Dates and Actions

Appendix 5

Dates run from beginning of tax year

6 April	Beginning of tax year
On completion of the above action	Place an item in the parish newsletter asking any donor not in receipt of their statement to get in touch with the Gift Aid Organiser
August	Gift Aid Office issues the order forms for Collection Envelopes
September	Return of order forms for Collection envelopes
30 September	Latest date for last tax year to enter and produce Gift Aid statements for donors
One month following receipt of tax reclaimed from HMRC for the Christmas Collection for the Support of Clergy	Provide the Parish Treasurer with a GiftWise statement showing the amount of tax reclaimed for the 'Christmas Collection for the Support of Clergy' collection less the Diocesan 7.5% administrative charge Gift Aid Organisers should ask parishioners via the Newsletter to get in touch if they have become non-taxpayers
One month following receipt of tax reclaimed from HMRC for the Easter Collection for the Support of Clergy	Provide the Parish Treasurer with a GiftWise statement showing the amount of tax reclaimed for the 'Easter Collection for the Support of Clergy' collection less the Diocesan 7.5% administrative charge
5 April	End of tax year

Note: A General Meeting will be arranged by the Gift Aid Office annually. This will generally take place in early November. All Gift Aid Organisers will be invited to attend. Details of date, time and venue will be provided as early as possible. The purpose of the General Meeting is to report on matters of interest to Gift Organisers and to demonstrate developments within and the use of GiftWise.



Diocese of Arundel & Brighton Gift Aid - Diocesan Collections

Appendix 6

These collections are sometimes known as ‘Bishop’s Collections’

HMRC has issued guidance on the Gift Aid eligibility of collections for Diocesan purposes. Tax rebates are reclaimed on these collections because the Diocese is able to control the use of the funds raised (we are collecting for our own charity). These collections are:

- Arundel & Brighton Lourdes Pilgrimage
- Retired Priests Fund
- Cathedral Maintenance
- Missionary Endeavour (for our overseas missions in Albania and Peru)
- Education of Future Priests

The tax rebates claimed on these collections are retained by the Diocese.

Please refer to the annual Diocesan Directory for further details of eligible collections.

If in doubt please contact the Diocesan Gift Aid Office who, in addition, may issue annual guidance on the timing and eligibility of collections.



Diocese of Arundel & Brighton
Gift Aid - GDPR Declaration for Gift Aid Organisers

Appendix 7

Agreement with the Trustees of the Roman Catholic Diocese of Arundel & Brighton

As Data Controller the Diocesan Trustees ask you to comply with guidance as to how you as Parish Gift Aid Organiser you will obtain and manage personal data.

- Personal data obtained and managed will be sufficient to enable recovery of tax paid from the Her Majesty’s Revenue and Customs (HMRC) on donations made under Lifetime Deed of Covenant or Gift Aid Declaration by tax paying individuals.
- The information required is set out in the Gift Aid Handbook and may be modified from time to time by the Diocesan Gift Aid Co-Ordinator.
- The information is confidential. It must be managed securely within GDPR requirements and must be disclosed on request only to the Parish Priest, Diocesan Finance Office, Gift Aid Co-Ordinator, HMRC, Diocesan Internal and External Audit teams or other lawful body on demand.
- Any written requests by data subjects for information processed on them must be submitted immediately to the Chief Operating Officer for action.

I acknowledge receipt of this agreement and will comply with the confidentiality requirements.

Name of Parish and town:

Gift Aid Code:

Gift Aid Organiser's Signature:

Name (please print):

Assistant Gift Aid Organiser’s Signature*:

Name (please print):

Date:

* Where there are assistants they must all sign this Agreement.

Please send signed original to Diocesan Gift Aid Office; a copy should be retained by the Gift Aid Organiser



Diocese of Arundel & Brighton

Gift Aid - Important documents to be uploaded to GiftWise

Appendix 8

Gift Aid Organisers should upload important documents to donor records. Some changes require verification before further Gift Aid tax rebates can be claimed and these are set out below.

PDF images can be uploaded to an individual donor record by clicking on the on the Upload Icon illustrated alongside and then clicking on 'Select File'. This will allow navigation to where the image is located for uploading.



GADs	Office. Both sides of the GAD should be uploaded as one image with the file name being the donors GAD number
One-off Donation Envelope for a donation in excess of £20.00	An image of the One-off should be uploaded to the donor record. The file name should be 'OO' followed by the GAD number e.g., OO123456 <ul style="list-style-type: none"> - Where a donor makes more than one One-off donation within the same financial year the image should be uploaded using the same file name as the original with the suffix 'A' e.g., OO123456A and so on increasing in the case of further One-off donations
Aggregated One-off Donations of £20.00 or less	Images of Aggregated One-off Donations should be uploaded with all images relating to the same tax year; the date to be used is date of input. The parish code should be entered on each envelope along with the seven digit Reference Number allocated by GiftWise. The images of each One-off Envelope supporting an Aggregated Claim should be uploaded as one file. The file name should be 'AC' followed by the seven digit Reference Number allocated by GiftWise e.g., AC1234567.
Notification of a change of name	An image of the notification should be uploaded with the file name 'Name' followed by the GAD number e.g., Name123456. Any subsequent changes should have the suffix 'A' e.g., Name123456A and so on increasing in the case of further updates

The following documents also need to be uploaded in the same way as described above although they do not require verification by the Gift Aid Office:

Standing Order Mandate	HMRC require that copies of Standing Order Mandates should where available be presented for inspection at HMRC audits. HMRC accept that with the increasing use of internet banking Mandates are not always available but where they are, they should be presented, accordingly <ul style="list-style-type: none"> - Where held, the Mandate should be uploaded with the file name 'SO' followed by the GAD number e.g., SO123456 - Where a Donor revises a Mandate a copy should be uploaded with the file name 'SO' followed by the GAD number and suffix 'A' e.g., SO123456A and so on increasing in the case of further updates
Notification of a new address	An image of the notification should be uploaded with the file name 'Address' followed by the GAD number e.g., Address123456. Any subsequent changes should have the suffix 'A' e.g., Address123456A and so on increasing in the case of further updates
Notification of a change in tax status	An image of the notification should be uploaded with the file name 'Tax' followed by the GAD number e.g., Tax123456. Any subsequent changes should have the suffix 'A' e.g., Tax123456A and so on increasing in the case of further updates



Diocese of Arundel & Brighton
Gift Aid - Important documents to be uploaded to GiftWise
Appendix 8

Confirmation that donations come from a donors business – not a registered limited company	An image of the notification should be uploaded with the file name 'Business' followed by the GAD number e.g., Business123456. Any subsequent changes should have the suffix 'A' e.g., Business123456A and so on increasing in the case of further updates
Clarification where a bank script for a standing order does not clearly identify the donor	An image of the notification should be uploaded with the file name 'Script' followed by the GAD number e.g., Script123456. Any subsequent changes should have the suffix 'A' e.g., Script123456A and so on increasing in the case of further updates
Notification that a GAD is to be cancelled	An image of the notification should be uploaded with the file name 'Cancel' followed by the GAD number e.g., Cancel123456.
Notification that a donor is deceased	An image of the notification should be uploaded with the file name 'Deceased' followed by the GAD number e.g., Deceased123456
Other important documents	An image of the notification should be uploaded with the file name 'Misc' followed by the GAD number e.g., Misc123456. Any further items should have the suffix 'A' e.g., Misc123456A and so on increasing in the case of further updates