**Claiming GASDS on donations ‘saved up’ during lockdown**

HMRC officials have now responded to CTG:

*“In respect of GASDS, guidance on the eligibility for donations for inclusion in this scheme is clear in stating that claims can only be made on cash donations of £30 or less; and contactless card donations of £30 or less collected on or after 6 April 2019. The decision over what constitutes an eligible donation is one for the church/charity to make for themselves, rather than for HMRC, but the conditions for something to be considered a ‘small donation’ are clearly set out in legislation. Where it is the case, for example, of separate donations being given in a single envelope, then if the church/charity official is happy these are clearly separate ‘small donations’ (and clearly stated as such) then they will be eligible for GASDS, as is the case where separate envelopes are used”.*

This is a welcome and pragmatic clarification from HMRC officials, recognising the practical difficulties caused by COVID-19. If, for example, a church member puts £200 cash in an envelope and marks it as 10 weeks of £20 weekly donations for the occasions where they have not been able to make a regular cash offering, it appears HMRC would be happy for the church to regard them as eligible donations under GASDS. Alternatively 10 separate envelopes with <£30 could be included where these are clearly separate donations. Thinking about practical next steps, charities and churches could also help to make it easier to distinguish such gifts by providing separate collecting plates/donation receptacles reserved for saved-up donations when the lockdown restrictions are eased.