



Getting your aggregated donations right

Our records show that you're a trustee of [\[Charity name from data file\]](#).

We're writing to charities to help them get their Gift Aid claims on aggregated donations right and remind them of the requirements.

You can aggregate (add together) donations of £20 or less from different donors and show them as one entry on your claim spreadsheet.

The total donation on one line can't be higher than £1,000. And the total can't include donations associated with admissions to charity visitor attractions.

To claim Gift Aid on aggregated donations, you don't need to enter the name and address of individual donors on the claim.

When you claim, please enter:

- a simple description in the aggregated donations box - for example, 'Thursday club'
- the date of the last donation
- the total amount raised

There is no limit to the number of lines on a claim schedule. You should only add together donations that were made within the same accounting period.

As your charity has claimed aggregated donations in the last [\[number from data file\]](#) months, we thought you might find this information helpful.

Keeping records

You must keep evidence of individual donations and show that they qualify for Gift Aid. You can't claim Gift Aid without evidence.

Charities must keep all records for 6 years from the end of the accounting period they relate to.

CPCE2024008MM Charities Aggregated Donations - Customer letter HMRC 04/23

If you work with an agent

Some repayment claims are submitted on behalf of a charity by an agent or other representative. As a trustee, you're responsible for making sure Gift Aid repayment claims submitted for your charity are accurate.

You need to give your agent access to all records that identify your donors, their donations and whether those donors have agreed to Gift Aid their donations.

For more information

There are some similarities between aggregated donations and HMRC's Gift Aid Small Donations Scheme (GASDS).

If you would like more information about the regulations, go to GOV.UK and search 'HMRC guidance on charities, aggregated donations' or call 0300 123 1073.

For more information about what you can expect from us, go to GOV.UK and search 'HMRC Charter'.

You can get help from HMRC if you need extra support, for example if you need information in a different format or need help filling in forms. Visit GOV.UK and search 'Get help from HMRC if you need extra support'

Yours faithfully

HM Revenue and Customs