

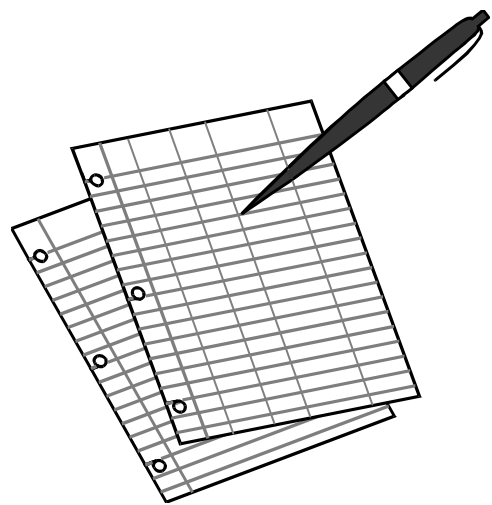


Diocese of Liverpool

Planned Giving

CONFIDENTIAL RECORDING KIT

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Following the Inland Revenue inspections in a number of dioceses, York DBF produced a "recording kit" to help parishes maintain systems of recording covenanted giving which would meet the Inland Revenue requirements. This has been amended in Liverpool Diocese to reflect the new Gift Aid arrangements from April 2000, and this Kit includes options for recording envelope, cheque and standing order payments.

The kit is not copyright. You are free to photocopy as many copies (of any page) as you need for your parish. In case of difficulty, contact the Resources Department, who can provide additional copies for a small charge.

CONFIDENTIAL RECORDING KIT

This is designed mainly for use in recording the payment of giving through an envelopes system, and to record payments made in other ways, such as by cheque or by standing order. Donors need to make all payments on which the church is making tax reclaims in a recordable way. The Inland Revenue will not accept claims for amounts which are more than that which are known to have been received and recorded. All amounts for which claims are made must be recorded in a verifiable way.

Why use this Kit?

The Inland Revenue are becoming much more careful in checking that claims for tax refunds are justifiable by reference to parish accounts and records. By using this kit, or something similar of your own design, you can give clear information to show that the parish is being careful about the handling of new Gift Aid payments. It provides protection for the Planned Giving Secretary against any suggestion of inaccurate or improper claims. It provides in-built checks that nothing is being overlooked. It provides clear information for the Treasurer when he/she comes to prepare the Annual Accounts. It can be shown to the Independent Examiner/Auditor or the Inland Revenue if necessary, without any breach of individual confidentiality.

Contents of Kit

A – Donor Register

This is used to record basic details about each donor. You will need to give a reference number to each donor, for use in the other parts of the kit. It is usually simplest to use the envelope number as the reference for donors who give by envelope. Standing order payments will also need to be given a reference number. For parishes on the Diocesan Scheme, the references are given.

B – Weekly Record Sheet for Envelope Donors

This is used to record the actual amount received each week from all the donors. Down the left hand column you enter the reference number from the Donor Register (A). Across the top you enter the Sunday dates for the current calendar year. At the foot of each weekly column you enter the total received for the week, which should agree with the cash book which the Treasurer keeps. There is space on the sheet for up to 36 donors.

B1 – Weekly Record Sheets for Envelope Donors, with monthly totals

These may be used as an alternative to (B) above. They are on A4 sheets rather than A3, and provide the opportunity to total each donor's giving each month, rather than just each half year.

C – Monthly Record Sheet for Standing Order Payments

This can be completed monthly or at the year end to ensure complete and accurate records of Standing Order receipts are kept by the Planned Giving Secretary.

D – Weekly Record Sheet for Standing Order Payments

These are provided for the more unusual situation of weekly Standing Order payments. They can be completed monthly or at the year end to ensure complete and accurate records are kept.

E – Summary Sheet

This is used at the end of the tax year to collect together the total amounts received and recorded on the weekly or monthly record sheets. It is then a simple matter to check that the correct claim for tax repayment has been made. This sheet can be handed to the Treasurer or the Independent Examiner/Auditor if required, without breach of confidentiality.

F – Donor's Personal Record Sheet

This has been found helpful by some donors. A copy of the sheet can be given to each donor for use as a personal record for payments made. Donors can then check that they have given what they intended.

G – Gift Aid Donor Record

An option is to use a ring file system to cover each donor individually, for each tax year. This is a combined Register and Payment Record and be used instead of, or together with, sheets A – E above. Copies of the forms are available from Church House for a small charge. The envelope recorder, where relevant, would still need a weekly record of giving in each envelope.

Extra Copies

You are free to photocopy as many copies of each part of the kit as you need for your parish. In case of difficulty, please contact the **RESOURCES DEPARTMENT** (0151 709 9722), who can provide extra copies for a small charge.