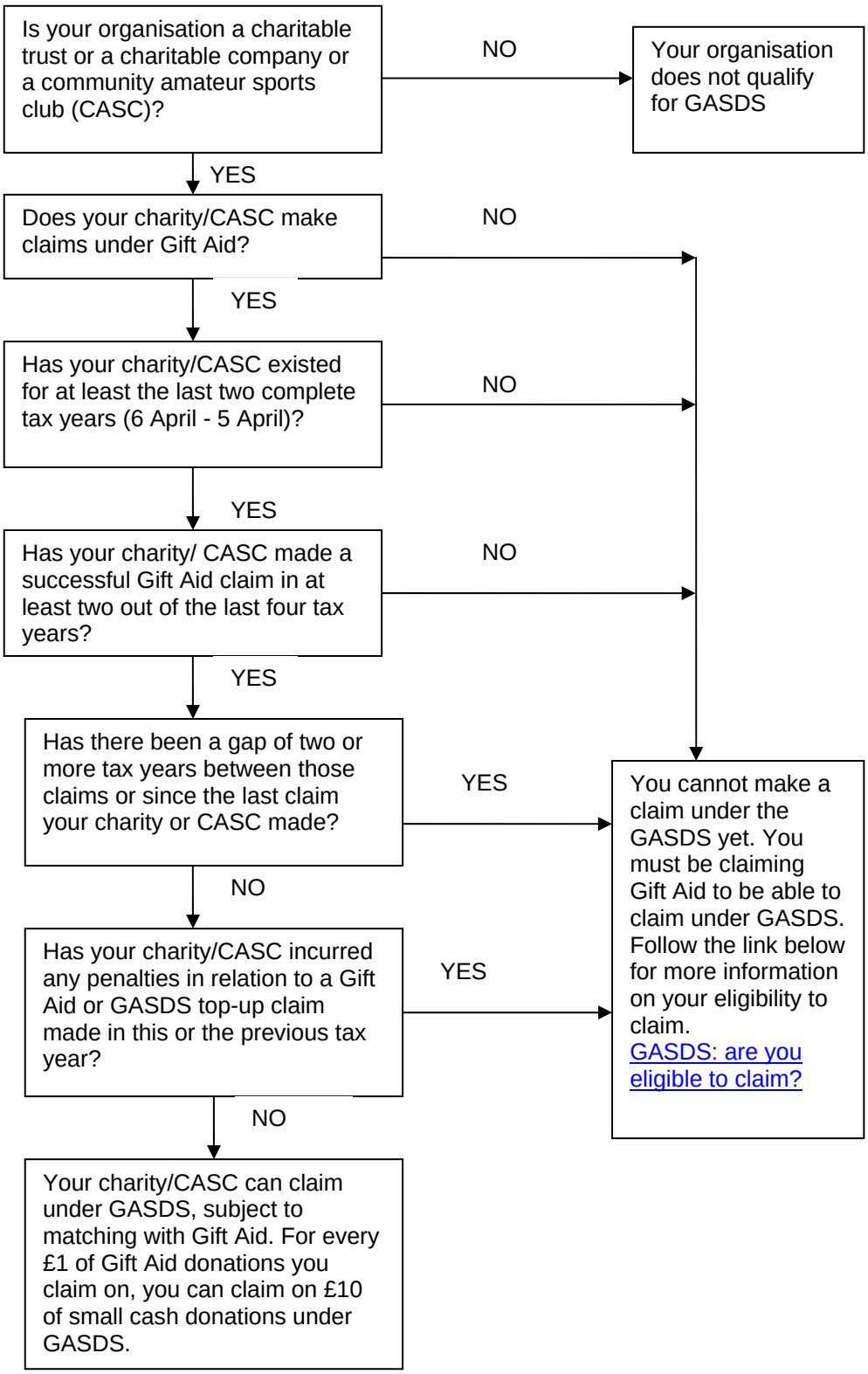Can my organisation claim under Gift Aid Small Donations Scheme (GASDS)?