St. Andrew's Hospice - Retail Gift Aid Agreement Terms & Conditions

- 1. On signing the St. Andrew's Hospice Gift Aid Declaration Form ('the Form') and presenting it to a St. Andrew's Hospice shop, you are confirming that you are the owner of the goods which you have made available for sale. You will be allocated a unique Donor ID number, which will be used to identify your goods so that St. Andrew's Hospice (No SC 010159) can track the money generated from the sale of your goods. This Information is to be read together with the Form and forms part of the Agreement which you have agreed to upon completing the Form.
- 2. St. Andrew's Hospice will be free to decide whether all or any of your goods are suitable for sale and will seek to sell these goods on your behalf in whatever manner it decides and at any price that it considers appropriate. If St. Andrew's Hospice considers that all or any of the goods are unsuitable for sale or have not sold within a reasonable period you hereby agree that St. Andrew's Hospice may take ownership of these goods and recycle or otherwise dispose of them as it sees fit and retain any proceeds without notifying you. In the event that St. Andrew's Hospice is unable to process the proceeds of the sale of your goods through the Gift Aid scheme for whatever reason, St. Andrew's Hospice in its sole discretion reserves the right to take ownership of these goods and sell them and is not under any obligation to notify you of any proceeds accruing from such sale(s).
- **3.** You agree that St. Andrew's Hospice will not write to you to confirm the sales value of your goods, provided that the total value of the money raised of your goods in any tax year is equal to or less than a £100 threshold (or such amount as is specified by HMRC from time to time). We shall write to you to confirm your consent (for the amount specified by HMRC) once a purchase is made that brings the total value of the Net Proceeds of the sale of your goods to funds over and above the initial threshold of £100. You may notify us in writing at any time to St. Andrew's Hospice, Henderson Street, Airdrie, ML6 6DJ, if you no longer want this arrangement to apply. You may request an Annual Statement of your sales proceeds by ticking the box on the Form or by contacting us in writing at the above address. If requested this statement will be sent at the start of a new tax year and contain sales proceeds related to the previous tax year only. The statement provides information you may find useful in settling your tax position and for completing your Self Assessment tax return if you are asked to complete one. The statement does not permit the request for a refund of all or part of the Net Proceeds.
- **4.** If your Net Proceeds exceed £100 in any tax year St. Andrew's Hospice will contact you when St. Andrew's Hospice has sold your goods (except where the Agreement ceases under Clause 2) to confirm the value Net Proceeds. If St. Andrew's Hospice does not receive a written response from you within 21 calendar days of us sending you the Net Proceeds notification, we will assume that you consent to donate the Net Proceeds that exceed the £100 threshold to St. Andrew's Hospice. St. Andrew's Hospice will then claim Gift Aid on this donation (i.e. on the Net Proceeds). Should you choose to retain the Net Proceeds that exceed the £100 threshold you will have 21 calendar days to respond to St. Andrew's Hospice. The 21 days begin from the date of St. Andrew's Hospice's letter/email communication to you and St. Andrew's Hospice would need to receive your response on or before the 21 calendar days lapse. Your response to St. Andrew's Hospice must be sent to Retail Gift Aid, St. Andrew's Hospice, Henderson Street, Airdrie, ML6 6DJ. We will make a payment to you by remitting the Net Proceeds that exceed the £100 threshold directly into your bank account (subject to you completing the bank account details form which will be provided). We will endeavour to remit to you within 45 days of receiving your bank account details. You waive the right to claim interest that may have accrued on any cash you decide to reclaim from the sale of your goods. We may send you the Net Proceeds notification by e-mail if you have provided your e-mail address on the Gift Aid Declaration Form or otherwise by letter to the address provided.
- **5.** Subject to you being a UK taxpayer, St. Andrew's Hospice will reclaim 25p of tax on every £1 of Net Proceeds generated on cash from the sale of your goods (whilst the basic rate of income tax remains at 20%). The amount of Gift Aid claimed could be subject to change in legislation. If you pay income tax at a higher rate, it is possible for you to include your Gift Aid donations on your Self Assessment tax return, or otherwise notify HMRC, if you wish to receive the additional tax relief due to you. To qualify for Gift Aid you must pay more Income Tax and/or Capital Gains Tax than the amount of Gift Aid claimed on all your donations in that tax year and it is your responsibility to pay any difference. Please notify the charity if you want to cancel your declaration, change your name or home address or no longer pay sufficient tax on your income. Please advise us in writing at: Retail Gift Aid, St. Andrew's Hospice, Henderson Street, Airdrie, ML6 6DJ.
- **6**. Although unlikely, you may be liable to capital gains tax if one of your goods (for example jewellery, paintings or antiques) is disposed of for more than £6,000 and your total capital gains for the year exceed the annual tax-free allowance (currently £11,000,for the year to 5 April 2015). Any such liability arising remains your responsibility. If you sell significant quantities of goods in this way you must also consider your own position in terms of income tax on trading activities.
- 7. In the unlikely event of a purchaser returning any of your goods to a St. Andrew's Hospice shop for refund or exchange due to a fault or a change of mind, St. Andrew's Hospice will assume financial responsibility for the refund or exchange as appropriate. The purchaser will have no recourse to you on either the condition of your goods of for any monies that are received on your behalf.
- **8**. The Agreement may be terminated in writing by St. Andrew's Hospice or you at any time (except where the Agreement ceases under Clause 2). If you wish to terminate the Agreement, please write to: Retail Gift Aid, St. Andrew's Hospice, Henderson Street, Airdrie, ML6 6DJ.
- 9. This Information may vary from time to time. Copies of the most recent Information will always be available on request at your local St. Andrew's Hospice shop and our website at

www.st-andrews-hospice.com

St. Andrew's Hospice Retail Gift Aid Agreement Terms & Conditions October 2015 Registered charity No SC 010159



