**Retail Gift Aid Agency Agreement Terms and Conditions**

1. On completing 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)(‘SAH’) can track the money generated from the sale of your goods. This Information is to be read together with the Form upon completion thereof and forms part of the Agency Agreement to which you have agreed.
2. SAH 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 it considers appropriate. If SAH considers that all or any of the goods are unsuitable for sale, have not sold within a reasonable period or in the event that SAH is unable to process the proceeds of the sale of your goods through the Gift Aid scheme for whatever reason, you hereby agree that SAH in its sole discretion reserves the right to take ownership of these goods and sell, recycle or otherwise dispose of them as it sees fit and is not under any obligation to notify you of any proceeds accruing or retained from such sale(s).
3. A commission of 1% (plus VAT) will be charged by SAH on the sale proceeds realised from selling your goods to cover the costs of administering the Gift Aid scheme. From time to time SAH will review its commission rate but will only be required to notify you formally of any change where there is an increase in that rate above 5% (plus VAT). The current rate will always be available at the web address detailed in clause 10.
4. You agree that SAH Hospice will not write to you to confirm the sales value of your goods, provided that the total value of the money raised, in any tax year, after deduction of the commission and VAT (‘Net Proceeds’), is equal to or less than a £100 threshold (or such amount as is specified by HMRC from time to time). You may notify us in writing at any time to Retail Gift Aid, St. Andrew's Hospice, Henderson Street, Airdrie, ML6 6DJ, if you no longer want this arrangement to apply. 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. We will notify you annually of the total value of sales achieved in a tax year at the start of the next tax year. 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. If you pay Income Tax at a higher or additional rate and want to receive the additional tax relief due to you, you must include all your Gift Aid donations on your Self- Assessment tax return or ask HM Revenue and Customs to adjust your tax code. If less than £5 has been raised from the sale of all your goods during a 12 month period, you hereby agree that SAH may treat the goods as having been donated to SAH. In this instance SAH may choose not to contact you regarding the Net Proceeds. SAH will always contact you if Gift Aid is to be claimed on this amount.
5. If your Net Proceeds exceed £100 (or such amount as is specified by HMRC from time to time) in any tax year SAH will contact you when SAH has sold your goods (except where the Agreement ceases under Clause 2) to confirm the value of Net Proceeds. If SAH does not receive a written response from you within 21 calendar days of sending you the Net Proceeds notification (this begins from the date of SAH letter/email communication), we will assume that you consent to donate the Net Proceeds that exceed the £100 threshold to SAH, who 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 SAH and the response needs to be received on or before the 21 calendar days lapse. Your response to SAH 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 to your home address provided on the Gift Aid Declaration Form or alternatively by email if you have provided your email address.
6. Subject to you being a UK taxpayer, SAH 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. 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.
7. 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 £11,300, for the year to 5 April 2018). 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.
8. 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, SAH 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.
9. The Agency Agreement may be terminated in writing by SAH or you at any time (except where the Agency 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.
10. These Terms and Conditions 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](http://www.st-andrews-hospice.com).

St. Andrew's Hospice Retail Gift Aid Agency Agreement Terms & Conditions January 2018 Registered charity no. SC 010159