



Gift Aid declaration

West Lancashire Freemasons' Charity
22 Hope Street, Liverpool L1 9BY
Charity Registration number 239313

To the Trustees of the West Lancashire Freemasons' Charity

Full name.....

Address.....

.....

.....

Postcode..... Tel.....

Email.....

I am a UK taxpayer paying at the basic rate or higher rate of tax. Please treat all donations I have made to WLFC during the previous six years and any donations I make from the date of this declaration as Gift Aid donations, until further notice.

Signed.....Date.....

Lodge/Chapter No.....

Office use

Notes for Donors

You must pay an amount of income tax and/or capital gains tax in each year Gift Aid is claimed for, at least equal to the tax that the charity will claim from HMRC on your Gift Aid donation.

Please notify the charity if you want to cancel this declaration, change your name or home address, or no longer pay sufficient tax on your income and/or capital gains.

Do I need to complete a Gift Aid declaration if I have already signed a declaration on an envelope used at a Provincial meeting?

It would be extremely helpful to the charity if you would complete the declaration form as this will represent a permanent record of your wish to take part in the Gift Aid scheme and can be held in the charity's records.

Completing a Gift Aid declaration does not mean that you are required to make donations.

West Lancashire Freemasons' Charity
22 Hope Street
Liverpool
L1 9BY

phone: 0151 709 4141
email: enquiries@westlancscharity.org.uk
website: www.westlancscharity.org.uk

Inject more into your donation

Gift Aid it !



How to add value to collections and donations

The Importance of GIFT AID

Gift Aid is a simple way for the charity to increase the value of donations received from our donors who are taxpayers.

The charity will reclaim 25p of tax on every £1 you give. In addition, the government will give the charity 3p on every £1 until 5 April 2011.

This does not affect your personal tax position.

How you can increase our fund raising efforts by taking a few easy steps

A **Gift Aid declaration** must be made in order that the charity may claim tax back.

This is a statement by UK taxpayers asking for their donations to be treated as Gift Aid payments, so that the tax they have paid on the amount donated can be claimed back by the charity (see overleaf).

It does not require any details of the donor's National Insurance number or his tax office.

All Gift Aid declarations are stored at the charity offices at Hope Street, Liverpool. They are not forwarded to the HM Revenue & Customs. They are used solely for audit purposes between the charity and HMRC.

Donors must donate their own money. The donation can be made by cash, cheque, direct debit, credit card, debit card, postal order or standing order.

In addition, **Gift Aid envelopes** may be used when making charity plate donations in the lodge/chapter. This method is already used in a large number of lodges/chapters throughout the Province and also in a huge number of churches throughout the country.

Advice and assistance

Gift Aid envelopes

The envelopes along with full information and guidelines, which are straightforward, can be obtained from the charity office at Hope Street by telephoning 0151 708 0970 on any Wednesday and asking for the Gift Aid department.

Sponsored events

The money raised from such events does not belong to the individual who is being sponsored and is not his or hers to give as a Gift Aid donation. However, it is possible for individual sponsors to elect for their payments to be treated as Gift Aid donations.

Special Gift Aid sponsorship forms are available at the charity offices at Hope Street, along with guidance as to their correct use.

Payments not qualifying for Gift Aid

These include:

- a loan of money to be repaid in the future
- gifts made on behalf of other people which are seen as gifts to the third party not to the charity
- payments received in return for goods or services
- payments for raffle tickets
- an entrance fee to an organised event
- a 'minimum donation' where there is no choice about the level of payment.

Frequently Asked Questions

What if I'm a higher rate taxpayer?

We can only claim Gift Aid based on the basic rate. However, as a higher rate taxpayer, if you declare your donations on your tax return you can claim a rebate based on the difference between the higher rate and the basic rate.

If I participate in the Gift Aid scheme and make a Gift Aid declaration, will HMRC take a special interest in my tax affairs?

The answer is an emphatic no! There are millions of Gift Aid envelopes processed each year and they are dealt with and stored by the charities involved, as are the Gift Aid declarations, to be used for audit purposes should HMRC carry out an inspection on the charity.

Will it be generally known how much I am donating?

No! Only the charity steward will know and is required to deal with the matter in confidence at all times.

How does the Gift Aid envelope system work?

Envelopes, in sets of twelve, are obtained from the charity office at Hope Street for each lodge/chapter member along with a return form and explanatory document.

The lodge/chapter charity steward should obtain these and manage the process. He should give each member of the lodge/chapter a pack of twelve envelopes. Each set of envelopes has its own unique number and the charity steward should enter the members' names on the return form with the number of the envelopes allocated to those individuals.

Members place their donations into their envelopes, seal them and place them in the collection plate. On completion of the collection, the treasurer will open the envelopes take the cash out and write on the envelopes how much was in them.

The treasurer will then hand the empty envelopes to the charity steward who will record the amounts shown on the envelopes on the return form against the members' names and keep the envelopes.

This is carried out each month through the season, at the end of which the record sheet will show the total amount donated by the members of the lodge/chapter

The completed record sheet, with all the used envelopes, and a cheque for the total amount donated is sent to the charity office at Hope Street. The charity office will then claim the Gift Aid from HMRC and issue new envelopes.

So, for example, if a lodge donates £300 through the Gift Aid envelope scheme, the charity will be able to claim £84 back from HMRC. A useful amount for very little effort.