

Freemasons Charity Yorkshire North and East Ridings CIO

Registered Charity No. 1170209



Collections for FCYNER using Gift Aid Envelopes - Guidance Notes

On special occasions such as Installation meetings, the use of Gift Aid Envelopes, if properly completed, can enable the recovery of income tax on the amount of the donation. It is essential that the envelopes are properly completed and accompanied by a detailed summary. In this way a full and complete record can be presented to HM Revenue and Customs to enable the income tax to be reclaimed.

- Before arranging a Gift Aid collection in support of FCYNER, approval should be obtained from the Provincial Grand Charity Steward, who will provide properly printed envelopes.
- Gift Aid collections should ideally be organised only for special occasions, not for every meeting.
- Envelopes provided for Provincial Grand Charity collections **cannot be used** for other charities, and in particular are not valid **for MSF in support of the Festival 2018**.
- All envelopes must be completed so that individual donors can be identified by name and address. Partial addresses and surnames without first names or initials which do not provide full details of the individual donor are not valid and will not be accepted by HM Revenue and Customs.
- The tick box must be completed by the donor to confirm that the donor wishes the tax to be reclaimed and that they have paid sufficient tax in the tax year.
- The envelope must be completed by the individual donor and not by somebody else, as it is a formal declaration that the donor has paid sufficient income tax to meet the tax reclaim.
- After collection, the envelopes should be opened jointly by two brethren (e.g. Charity Steward and Treasurer) who must check that the amount therein matches the amount stated on the envelope. The cash may then be counted and banked.
- The Lodge Charity Steward (or other nominated Lodge member) is then required to list within a spreadsheet or table, the donors' details as follows: surname and initials, address and postcode, Lodge Name and Number and amount of donation.
- When completed, the envelopes and spreadsheet or table should be sent, together with a cheque made payable to "FCYNER" to the Provincial Grand Charity Steward, details shown below.

The above process enables a proper claim to be made by the Charity to HM Revenue and Customs and establishes a formal audit trail.

The requirement for you to collate the donors' details in a spreadsheet or table is because if any of the envelopes are not fully completed or are difficult to read, you are more likely to know the brethren concerned and be able to insert the details. Every Gift Aid Collection must be conducted in this way to avoid the possibility of inaccurate or invalid claims being submitted to HM Revenue and Customs, which may result in FCYNER being penalized for such claims in the event of an audit by the tax authorities.

An example of a typical spreadsheet or table is given below.

Surname	First names	Address	Post Code	Lodge	Lodge No.	Amount
Smith	John	1, Any Road, Newtown	TS16 8BY	Any Lodge	1234	5.00
Jones	Fred	2, New Road, Anytown	HU14 9JX	Another Lodge	2345	5.00

It is hoped that these guidelines will help you to carry out a successful Gift Aid collection from which FCYNER will be able to reclaim tax and therefore increase the value of your donations.

Denis Kelly, Provincial Grand Charity Steward.

35, Greenfield Park Drive, York, YO31 1JB

Tel No. 01904 423727

email: deniskelly@sky.com