

PAYROLL GIVING SCHEME DEFINITION

1. Preamble and Definitions

- 1.1. This document defines the payroll deduction scheme approved by the Inland Revenue in terms of Regulation 3 of The Charitable Deductions (Approved Schemes) Regulations 1986 (as amended) and referred to in the annexed agreement. It is offered by Giveall2Charity, an approved agency, whose address is recorded in Section 5. Copies of the Regulations and amendments are available on the www.giveall.org website.
- 1.2. Giveall2Charity use the generic term 'Giveall Payroll' for the scheme.
- 1.3. The following meanings are ascribed to terms used in this document.
 - 1.3.1. 'The Act' means the Finance Act 1986 and any statutory modification or re-enactment of it.
 - 1.3.2. 'The Approved Agency' means Giveall2Charity which is operating the scheme.
 - 1.3.3. 'Barclays Giveall Banking Services platform' means the banking platform provided by Barclays Bank PLC, which Giveall has modified to provide a bespoke platform to all Charities.
 - 1.3.4. 'Charity' or 'Charities' means any Charity, church, CASC, school, educational institution and other Non-Profit Organisation ("NPO").
 - 1.3.5. 'Charity Trust Account' means the separate Trust Account held by Giveall for each Charity under the Barclays Giveall Banking Services platform with Barclays Bank PLC.
 - 1.3.6. 'the Contract' means the contract between the Approved Agency and the employer and to which this scheme definition is attached.
 - 1.3.7. 'Deductions' means money deducted by the employer from the emoluments of participating employees for distribution to charities.
 - 1.3.8. 'Distributions' means all payments made by the Approved Agency to charities **without** deduction of any charge.
 - 1.3.9. 'Emoluments' means the taxable emoluments of an employee as defined in the regulations.
 - 1.3.10. 'Employer', 'Employee', 'income tax month', 'scheme' and 'year' have the meanings ascribed to them by the Regulations.
 - 1.3.11. 'Employer Pooled Donor Account' means an account established by the employer either for 'Group' deductions from two (2) or more employees or for the employer.
 - 1.3.12. 'Giveall Individual Donor Account' means the separate Individual Donor Account held by Giveall under the Charity Trust Account held with Barclays Bank PLC for the retention and processing of donor funds, until such time as the donor allocates them to a Charity.
 - 1.3.13. 'Giveall Payroll' means this payroll deduction scheme as approved by the HMRC under the regulations.
 - 1.3.14. 'Group' means any two (2) or more employees of any employer who may (with the consent of the employer) mutually decide and so notify the agency that they wish their deductions to be pooled under an Employer Pooled Account. The distribution thereof to be directed in accordance with the rules of the Group.
 - 1.3.15. 'Participating employee' means any employee who authorises deductions pursuant to this scheme and includes (wherever the context admits) a group of employees.

- 1.3.16. 'The Regulations' means the Charitable Deductions (Approved Schemes) Regulations 1986, or any other regulations made under the Act.
- 1.3.17. 'The Scheme' means the Giveall Payroll scheme as approved by the HMRC under the regulations.
- 1.3.18. Words importing the masculine gender include where appropriate the feminine gender and the singular where appropriate includes the plural.

2. **Approved Agency**

The Approved Agency

- 2.1. will operate the scheme as provided in this scheme definition,
- 2.2. appoints the employer as their agent for the purpose of holding all deductions for participating employees,
- 2.3. will within thirty (30) days notify HM Revenue and Customs of every contract giving effect to the scheme,
- 2.4. will within thirty (30) days notify HM Revenue and Customs of the termination of any contract giving effect to the scheme,
- 2.5. will, hold all monies received in a designated Charity Trust Account and within two (2) business days, pay any deductions received to the designated charities,
- 2.6. will, furnish HM Revenue and Customs with an explanation, if it has not paid any amount to a Charity within sixty (60) days of receiving that deduction from an employer,
- 2.7. may stipulate a minimum annual deduction (at present £60 p.a.) from each participating employee,
- 2.8. may stipulate a maximum number of charities (at present there is no maximum) to which an employee may direct distributions,
- 2.9. will make available forms to the employer on which a participating employee authorises the employer to make deductions,
- 2.10. will make available to the employee a Personal Donor Account on the www.giveall.org website whereby the employee:
 - 2.10.1. specifies to which Charities each direct payroll distribution is to be made and the amount to be distributed to each,
 - 2.10.2. can accumulate payroll deductions, in his Personal Donor Account, for subsequent distribution to Charities,
 - 2.10.3. certifies that every distribution authorised by him is neither due to a Charity under deed of covenant nor in payment for services rendered or goods supplied by the Charity, i.e. not in payment of any debt,
- 2.11. will receive from the employer all deductions made under the scheme and distribute the same to Charities in accordance with the provisions of the scheme,
- 2.12. may not return, either to the employer or to the employee, sums properly paid to the Approved Agency,
- 2.13. will make payments only to Charities recognised by United Kingdom laws or by HM Revenue and Customs,
- 2.14. will, if requested, give written receipts to the employer for sums paid to the Approved Agency,

- 2.15. will, if requested by an employee at the end of the year; supply him with a certificate showing the amount the Approved Agency has paid during that year to each Charity specified by him and the maximum time elapsing in any period specified by him between receipt by the Approved Agency of monies and payment to the Charities specified,
- 2.16. may, if it is unable to pay any monies to the specified Charity, pay such amounts to another Charity which it considers to have aims similar to those of the specified Charity and will, if it makes a payment to a Charity under this provision, notify the employee (and the Approved Agency may not use the money for its own purposes),
- 2.17. may, if it does not receive instructions for the payment of any monies to Charities within six (6) months after the end of the year in which the deductions were made, pay such amounts to other Charities as it may think fit and will, if it makes payments to Charities under this provision, notify the employee (and the Approved Agency may not use the money for its own purposes),
- 2.18. will furnish the HM Revenue and Customs with the returns prescribed by the regulations, and,
- 2.19. will keep and produce records and documents as are required by the regulations.

3. **Employer**

The Employer

- 3.1. will hold all deductions in trust as agent for the Approved Agency,
- 3.2. will deduct from the emoluments of each participating employee such amounts as the employee may authorise and will pay the aggregate of such deductions to the Approved Agency on the same day as payments are made to the employee, but subject to such payment being within fourteen (14) days of the end of the Income Tax month, as required in terms of the Regulations,
- 3.3. may not recover any monies properly paid to the Approved Agency in accordance with this scheme,
- 3.4. will, if the employment of a participating employee ceases, supply him with a statement of total deductions made in the current year, and,
- 3.5. will keep and produce the records and documents required by the regulations.

4. **Employee**

- 4.1. Any employee of the employer may become a participating employee by authorising the employer to make deductions.
- 4.2. Deductions may not be used to satisfy any contractual obligation to a Charity under deed of covenant or in payment for services rendered or goods supplied by the Charity.
- 4.3. Deductions properly made and paid to the Approved Agency are not returnable to the employee.
- 4.4. After the end of any year, a participating employee may require the Approved Agency to supply a certificate showing the amounts paid in that year to his specified Charities and the maximum time elapsing in any period specified by him by receipt and distribution of the money by the Approved Agency.
- 4.5. If the employment of a participating employee ceases, the employer will supply him with a statement of the total deductions made in the current year.

5. **Variation, termination and notices**

- 5.1. Subject to approval by HM Revenue and Customs, the Approved Agency may vary the scheme upon giving the employer at least three (3) months written notice,

- 5.2. The scheme will cease to operate if the contract is terminated,
- 5.3. On termination of the contract, all remaining monies deducted and paid to the Approved Agency but not yet distributed, will be distributed to Charities within a reasonable time, and,
- 5.4. Notices required to be served on either party to the contract will be served by post at the address set out in the contract or such other address as may be notified by the party in question.

The address for Notices for Giveall2Charity is as follows:

**Bank House,
81 St. Judes Road,
Englefield Green,
Surrey,
TW20 0DF**