

**TERMS AND CONDITIONS OF AGENCY AGREEMENT**

for claiming Gift Aid on the sale of donated goods

1. After signing the Gift Aid declaration and presenting it to a British Red Cross shop, you will be given a unique reference number, which will be used to identify your donated goods so that we can track the money generated from the sale of your goods.

2. Britcross Limited ('Britcross') is a wholly owned subsidiary of the British Red Cross and pays its taxable profits to the British Red Cross using Gift Aid. Britcross may at its discretion decide whether your goods are suitable for sale and, provided Britcross considers that they are, Britcross will seek to sell your goods on your behalf in whatever manner it decides and at the price that Britcross considers appropriate. If Britcross considers that the goods are unsuitable for sale, have no value or insufficient value, or have not sold within a reasonable period, you agree that Britcross may recycle or otherwise dispose of the goods as it sees fit and retain any proceeds without notifying you. Unsold goods will not be returned to you under any circumstances.

3. A commission of 2.5% (inc. VAT) will be charged by Britcross on sale proceeds realised from selling your goods on behalf of the British Red Cross. From time to time the commission rate may be changed, but Britcross will only be required to notify you of a change where there is an increase in the rate (for the current rate of commission please visit [redcross.org.uk/giveandgain](http://redcross.org.uk/giveandgain)).

4. The British Red Cross will only seek to claim Gift Aid tax relief on the net proceeds of your goods after the sales commission received by Britcross.

5. You agree that Britcross is instructed, as your agent, to donate the net proceeds of sale of your goods to the British Red Cross and that it is not necessary to contact you to confirm the donations, provided that the total value of the net proceeds of sale of your goods in a tax year has not exceeded £1,000 (or such higher amount as is specified by HM Revenue and Customs from time to time). Under this agreement you are deemed to have consented to funds up to £1,000 in a tax year being donated to the British Red Cross. Once a sale is made that brings the total value of the net proceeds of sale of your goods to more than £1,000 in a tax year (or such higher amount as is specified by HMRC from time to time), we shall write to you to confirm your consent to those funds over and above the initial £1,000 being donated.

6. If we write to you to notify you that the net proceeds from the sale of your goods in a tax year exceeds £1,000, you will have 21 calendar days from the date that we write to you (that is, the date of the email or letter that we send to you) to respond to us if you choose to retain part or all of the net proceeds that exceed the £1,000 threshold. In these circumstances, we will make a payment to you by cheque, which we will endeavour to do within 28 days. Your response must be posted to the postal address from which you received the notification from us. If you request all or part of the net proceeds after the 21-day period has expired, we may, in exceptional circumstance, and at our discretion, make a payment to you. If you request all or part of the net proceeds, this agreement shall terminate immediately and you shall no longer be eligible to participate in this scheme and sell goods through Britcross as your agent.

7. If we do not receive a reply from you within 21 days, we will assume your consent that the net proceeds are to be donated to the British Red Cross using Gift Aid.

8. You may request an annual statement of the proceeds from the sale of your donated goods, irrespective of the value of the sales, by sending an email to [giveandgain@redcross.org.uk](mailto:giveandgain@redcross.org.uk), or by writing to us at British Red Cross, Princess Court, 23 Princess Street, Plymouth, PL1 2EX. If you request this statement, it will be sent to you at the start of the new tax year and contain sales proceeds relating to the previous tax year.

9. We need to advise you that:

- > you must pay enough tax to cover all your donations made under Gift Aid in each tax year
- > any liability to capital gains tax 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 and VAT on trading activities
- > in the unlikely event of a purchaser seeking recompense in relation to goods purchased, this will be your responsibility rather than the responsibility of Britcross.

10. We may write to you in accordance with this agreement by email if you have provided your email address on the Gift Aid declaration and otherwise by letter to your home address as set out on the declaration; unless you have notified us of any change to your email address or home address.

11. This agency agreement may be terminated by you or Britcross at any time.

**Cancelling your Gift Aid declaration or reward points subscription**

You can cancel either at any time by calling 01752 235 110 or by e-mailing [giveandgain@redcross.org.uk](mailto:giveandgain@redcross.org.uk).

By cancelling your gift aid, you will be terminating the agency agreement

The terms and conditions of the British Red Cross reward scheme/Give & Gain card are available on our website at [redcross.org.uk/giveandgain](http://redcross.org.uk/giveandgain).

Alternatively please ask in store. February 2016 © The British Red Cross Society