



STRATHALLAN  
SCHOOL

Opportunities for *all* to excel

# Donation guidelines

**Thank you for considering a gift to Strathallan School. All donations are used to directly benefit Strathallan pupils.**

You can donate via:

- Cheque – please make cheques payable to Strathallan School and send to The Development Office, Strathallan School, Forgandenny, Perth PH2 9EG.
- Gifts of shares
- Company 'matching gift' schemes
- Legacies
- Online Giving
- Direct payment for either regular giving or a one off payment to:

Clydesdale Bank,  
158-162 High Street,  
St John's Centre,  
Perth PH1 5UH  
Account Number: 90535061 Sort Code: 82-67-11  
Account Name: Strathallan School

Please mark your payment 'Donation'.

## Maximise the value of your gift

Strathallan School is a registered charity which enables both individual and corporate supporters, who pay tax in the UK, to make tax efficient gifts either as a single donation or spread over a number of years.

The guidance and examples detailed here are based on Strathallan School's understanding of U.K. tax legislation in August 2017. We cannot guarantee that it will be current at the date that a donor decides to make a gift and advise you to consult your professional adviser/accountant and/or HM Revenue and Customs when considering your financial affairs.

For the latest information on tax efficient giving you may also find useful the [HM Revenue and Customs website](#).

# Gift Aid Donations

A cash donation of any size made under the Gift Aid scheme allows us to reclaim the tax from HM Revenue and Customs at the basic rate; donors simply need to complete the Strathallan School Gift Aid Form and return it to the Development Office at the School with their gift.

In addition, higher rate taxpayers are entitled to claim the difference between the higher and basic rates of tax via their self-assessment tax return.

For example, if you donate £100 to Strathallan – we claim Gift Aid to make your donation £125. You pay 40% tax so you can personally claim back £25 (£125 x 20%).

For further information about Gift Aid, please visit the [HM Revenue & Customs website](#).

# Gifts of Shares

Share giving is the most generous tax relief available to benefactors, combining relief on income and capital gains tax. In the UK, share gifts qualify for tax relief equal to the market value of the shares on the day the gift is made, including associated costs such as broker fees. The tax relief can be claimed for the year in which the gift is made. For example, a gift to Strathallan of £1,000 worth of shares, made by an individual who is a higher rate taxpayer, would reduce their income tax by up to £500 for the year. Additionally, the donor would not have to pay any Capital Gains Tax (CGT) on any increase in the value of the shares since they were bought. If the shares have gone down in value, however, it is not possible to use this loss to offset any other CGT liabilities.

For more information on gifts of shares please visit the [HM Revenue and Customs website](#).

# Payroll Giving

Payroll Giving is an easy, tax effective way to give to Strathallan School. Providing that your employer offers Payroll Giving, you authorise your employer to deduct regular charitable donations from your salary. The agreed deductions your employer makes from your salary are done before you pay tax, which means that you get tax relief included in your donation at your top rate of tax.

# Leaving a Gift to Strathallan in your Will

Any legacy you leave to Strathallan School will be exempt from inheritance tax and your bequest may take the form of cash, shares or items of property such as paintings or valuables. It is very simple to include a legacy to Strathallan School in your Will and if you already have a Will you can add a codicil to provide for your bequest. To find out more about the effect of a bequest on inheritance tax please see our IHT factsheet. If you do decide to leave a legacy to Strathallan School we would be very grateful if you were to let us know by completing this Legacy Pledge Form and returning it to the Development Office. You do not need to provide details of the legacy if you do not wish to, nor is the pledge in any way binding. It is simply a statement of your present intention and helps us to plan.