



Notes for ShareGift donors

About us: ShareGift, the share donation charity (registered charity no. 1052686) was launched in 1996 to act as a charitable solution for the problem of small holdings of shares which are uneconomic to sell. We accept unwanted shares as charitable donations, re-register them into our own name and collect them until there are enough to sell. Private client stockbrokers Killik & Co. sell pooled holdings of shares for us at no charge and ShareGift's trustees then make charitable donations from the funds that we release.

This work has generated over £13 million for UK charities to date. We support a wide range of UK charities, reflecting the broad charitable interests of share donors and supporters of ShareGift –over 1,500 charities have already benefited.

Larger donations: Although unwanted small shareholdings are the chief focus of our work, our unique position as experts on charity share donation means that we also receive larger donations of shares from time to time.

You may wish to donate a larger holding of shares to ShareGift if:

- A charity you support is not set up to accept shares itself
- You have a complicated share transaction and need help
- You wish a number of charities to benefit from the same shareholding
- You wish to remain anonymous

Important: How ShareGift is able to handle larger donations:

As a registered charity, ShareGift cannot act as an agent or direct conduit for any individual donation – ShareGift's trustees must be in a position of deciding on our donations and cannot accept specific instructions.

ShareGift handles larger gifts of shares in the same way as we handle unwanted small holdings; by transferring them into our name, pooling them with other donated holdings in the same companies and selling them. The ultimate proceeds are then distributed to other UK charities. All donors are welcome to tell us about charities of particular interest to them; we use this information to inform the donations we make. Our trustees have the discretion to take note of a specific wish and to elect to carry out that wish themselves.

In practical terms with larger gifts, this means that we can realise the value of shares and make an appropriately-sized donation from ShareGift to a particular suggested charity when we have sold shares.

Important information:

- We are delighted to help, but can only operate as described. Please be sure that giving to ShareGift and the way we handle donations is appropriate for your purposes. Alternatively, you can contact the charity or charities that you are interested in for details of their own share donation procedures.
- ShareGift is not a stockbroker and we are not able to sell shares on behalf of an individual or charity and pass on the exact proceeds.
- Our policy is to sell donated shares as soon as practicable; we do not take an investment view nor can we carry out instructions on when to sell.
- Please be advised that ShareGift never passes the names of people who have donated to us on to our beneficiary charities. The charity that you have suggested to us will therefore not be aware that you have made a donation to ShareGift or that you have suggested that they benefit from ShareGift. If you wish to let a charity know that you have donated shares to ShareGift and suggested them for a future gift from us, you are of course welcome to do so. If you would like to see a copy of a charity's acknowledgement for its donation from ShareGift, please let us know.

The donation process:

Once we have your share certificates or nominee details, ShareGift will produce the appropriate transfer forms or make arrangements for electronic transfer. The shares are transferred into the name of The Orr Mackintosh Foundation and are sold as soon as practicable, together with any other shares we may hold in the same company through other donations. We sell shares through private client stockbrokers Killik & Co., who make no charge to ShareGift. When we have received funds, our trustees then make appropriate donation(s) in their next distribution.

Tax information:

Donating shares to charity in this way gives rise to neither a gain nor a loss for Capital Gains Tax purposes. You can also claim income tax relief on the value of most shares given to charity. If you wish to take advantage of this, we suggest that you keep a dated copy of your signed transfer form, a note of the share price on that date and any other relevant correspondence. Further tax information and information about donating shares to charity is available from HM Revenue & Customs, 0845 3020203. <http://www.hmrc.gov.uk/individuals/giving/assets.htm>

ShareGift's costs:

ShareGift makes no charges to donors or charities. Like all charities, ShareGift has to meet its running costs from general donations. We keep our costs to a minimum so that we can pass on as much of our income as possible to charity. We already benefit from generous assistance with our office costs, plus facilities including free broking and nominee services; however, donations to help us continue to provide our assistance for free are always gratefully received.

Contact us:

If you have any further questions about any aspect of donating your shares, please contact ShareGift on 020 7930 3737.