

## Legacies and Donations

### Employer Setting Up Payroll Giving

Setting up workplace giving is a simple way for companies to facilitate charitable donations for employees and promote corporate social responsibility.

The first step is to register your company with a HMRC-registered Payroll Giving Agency details of which can be found at the following sites:

<https://www.gov.uk/running-payroll/deductions>

<https://www.gov.uk/payroll-giving>

<https://www.gov.uk/government/publications/payroll-giving-approved-agencies>

- Employees fill in a form declaring which charity they wish to support and amount they want to give each payday (deduction is made after National Insurance but before tax has been deducted) and you should advise the approved agencies with a list of employees taking part and the total contribution and make a cheque or BACS payment.
- The approved agencies will administer the scheme for you, distributing the donations to your employees' charities; they usually charge a small fee to administrative costs, which is taken from the employees' donations, or the employer could pay the fee.
- Once you have set the scheme; communicate it across internally to your employees via induction packs, intranet and staff bulletins. We are happy to visit your workplace to engage your employees and promote the scheme.
- Employers can choose to match employee's donations pound for pound or wish to match donations for a chosen corporate charity.

### Gift aid

Gift Aid declaration –for a single donation – Link for forms

[https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/374448/single-donation.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/374448/single-donation.pdf)

Gift Aid declaration – for past, present & future donations – Link for forms

[https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/374447/appendix\\_b1.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/374447/appendix_b1.pdf)

### Gifts in wills

Your will is a great opportunity to do something exceptional for the scientific, engineering and academic communities. We recommend consulting a solicitor to ensure legal formalities are followed and your will is valid. Solicitors will advise from the start what the cost implications are to making a will. If you would like to add a donation to an existing will you can use a codicil which adds a new instruction to your existing will but doesn't change the current terms of your will. We recommend consulting with a solicitor to facilitate this.

Gifts in wills can be made in different ways:

- Residuary legacies are a share of the balance of your estate after all other payments have been settled
- Pecuniary legacies are fixed sums of monies
- Specific legacies are gifts of a particular items for example land, buildings, shares or personal possessions

You will need to include our details below when leaving a gift to the Nuclear Institute.

**Company Details**

The Nuclear Institute  
Registered Office: Invicta House, 108-114 Golden Lane, London EC1Y 0TL

**Company Number**

06574762

**Charity Commission Information**

The Nuclear Institute

**Charity number**

1125404

**Inheritance Tax**

There is a 40% inheritance tax paid to the government if your estate is in excess of £325000 (as per 2013). Most gifts left to the Nuclear Institute are exempt because we are a charity. Please find out more about inheritance tax from your solicitor and visit the HMRC website. Please check if your estate is affected by inheritance tax as legislation changes over the years.

<https://www.gov.uk/wills-probate-inheritance#>

**Donate in Memory or Donate in Celebration**

A donation in memory can be a wonderful way to commemorate a life and accomplishments in the sector.

Donate in celebration of someone's achievements or milestones.

Please consult with us about donating in memory and/or celebration.

You can donate in memory or celebration by creating an on-line 'Just Giving' payment.

<http://www.justgiving.com> or payments via cheque