



# Designated Fund Programme

Single Gifts to US, UK, or Global Charities

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## INTRODUCTION

Donors can contribute to a Designated Fund at NPT Transatlantic for a charity anywhere in the world and receive US and/or UK tax receipts.

NPT Transatlantic establishes Designated Funds to support specific charities.

Once a donor makes a contribution to an NPT Transatlantic Designated Fund, we conduct the required due diligence and then grant the funds, minus the charitable administration fee, to the charity.

Giving to an NPT Transatlantic Designated Fund is suitable for donors who wish to make either a single charitable gift, or recurring gifts to a particular charity.

All Designated Fund activities are subject to the terms and conditions outlined in this Guide, as well as NPT Transatlantic's Articles of Association. NPT Transatlantic reserves the right to modify the Designated Fund programme and this guide at any time. Additional fees may apply for exceptional due diligence or vetting of charitable organisations.

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## ELIGIBILITY

As a UK/US dual qualified charity, NPT Transatlantic must comply with both Charity Commission/HMRC regulations and US Internal Revenue Code regarding required due diligence on beneficiary charities. In the UK, organisations must be registered with the Charity Commission for England and Wales, Office of the Scottish Charity Regulator, Charity Commission of Northern Ireland or otherwise recognised as charities under the laws of those jurisdictions, including, for example, 'exempt' or 'exempted'

charities. In the US, organisations must be tax-exempt under US Internal Revenue Code Section 501(c)(3) and public charities under Code Section 509(a)(1), (2) or (3); and/or private operating foundations described in Section 4942(j)(3) of the US IRS Code. Grants may not be used to support political campaigns or lobbying. In countries other than the UK or US, organisations and grants must meet the guidelines and requirements of the Charity Commission, HMRC and the IRS.



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## MAKING A GIFT TO A DESIGNATED FUND

You can make a gift by completing and returning the following:

- Designated Fund Contribution Agreement
- Passport of donor or authorised officers
- Gift Aid Declaration (if applicable)

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## CONTRIBUTIONS

You may contribute both liquid and illiquid assets to a Designated Fund.

Commonly contributed assets and their respective delivery instructions include:

- **Cash Contributions:** You may transfer cash by bank transfer.
- **Publicly Traded Shares:** You may transfer shares (“in kind”) to NPT Transatlantic’s brokerage account.
- **Other Property:** NPT Transatlantic reviews each proposed contribution on a case-by-case basis. Such contributions can include non-publicly traded assets (such as shares of a privately held company) or tangible property. Delivery of these illiquid assets varies. NPT Transatlantic manages all aspects of liquidating the asset. All costs NPT Transatlantic incurs to accept and sell the assets (e.g. legal or appraisal fees) will reduce the net proceeds. You are responsible for securing a qualified appraisal to substantiate your charitable tax deduction in the UK and/or the US.

Once a contribution is accepted, NPT Transatlantic will liquidate the assets in a reasonable time period. Certain assets, such as publicly traded stock, may be liquidated immediately.

The net proceeds of all liquidated contributions after charitable administrative fees are added to the asset value of the Designated Fund. Designated Fund assets are intended for charitable purposes only.

### **Contributions are Irrevocable**

Once NPT Transatlantic approves and accepts your contribution, it is irrevocable. NPT Transatlantic retains exclusive legal control over the contributed assets and you may not impose any material restriction or condition on the donation.

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## GIFT RECEIPTS

NPT Transatlantic provides gift receipts for your contribution for US and UK tax purposes. Please keep the receipts for your records and tax filing purposes.

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## UK TAX RELIEF

### **Gift Aid**

When a cash gift is made to NPT Transatlantic, the gift of cash may be eligible for Gift Aid relief in the UK. To qualify for Gift Aid relief, the donor must pay enough UK tax (income tax, capital gains tax, Remittance Basis Charge) in each tax year to cover the amount of Gift Aid relief that all charities claim on the donor’s behalf for that tax year. As a registered UK charity, NPT Transatlantic is eligible to claim Gift Aid on eligible cash contributions. The reclaimed Gift Aid will be added to the named Designated Fund account once received.

If relevant, donors should complete a Gift Aid Declaration form.

### **Tax relief on UK Self-Assessment return**

When a gift is made to NPT Transatlantic, individual donors may be able to claim UK tax relief on their self-assessment tax return. For cash gifts, higher rate or additional rate taxpayers are generally eligible to claim the difference between their marginal tax rate and the basic tax rate on the gross donation. For gifts of publicly-traded shares, donors are generally eligible to claim tax relief on the total fair market value of the contribution. Capital gains tax does not apply for donated shares.

### **Remittance Basis taxpayers**

Donors who are taxed in the UK on the Remittance Basis may contribute to NPT Transatlantic offshore of the UK.

Donors should consult with their tax advisors to determine the UK tax relief of gifts to a Designated Fund account.

## US TAX DEDUCTION

When a gift is made to NPT Transatlantic, individual donors may be able to claim a US charitable contribution deduction on their US federal and state income tax returns (depending on the state) for the value of the gift, subject to certain limitations. The amount of the US deduction will depend on many factors, including the type of asset donated.

Donors should consult with their tax advisors to determine the US tax deductibility of gifts to a Designated Fund account.

## FEES AND EXPENSES

Contributions to NPT Transatlantic are charitable donations of assets over which NPT Transatlantic retains exclusive ownership, discretion and control. The terms “fee” wherever used refer to the amount NPT Transatlantic allocates from contributed assets to cover operating expenses.

### Charitable Administration Fee

Each gift to a Designated Fund is subject to a charitable administration fee calculated on the contribution (excluding any relevant Gift Aid), which is deducted by NPT Transatlantic to cover operating expenses. The charitable administration fee is for contributions of cash and publicly traded shares only. For contributions of other asset types, please contact us to discuss.

GBP	
Contribution	Fee
Up to £102,000	£2,000
£102,001 - £503,500	£3,500
£503,501 - £1,005,000	£5,000
Above £1,005,000	Bespoke

USD	
Contribution	Fee
Up to \$163,200	\$3,200
\$163,201 - \$805,600	\$5,600
\$805,601 - \$1,608,000	\$8,000
Above \$1,608,000	Bespoke

### Other Fees

Additional fees may apply for exceptional due diligence or vetting charitable organisations.



## WORKSHEET A (OPTIONAL) AMOUNT YOU WISH TO CONTRIBUTE IS KNOWN

Please use this optional section if you know how much you will give and would like to know how much the designated charity will receive. This worksheet can be used for GBP contributions (with or without Gift Aid) and USD contributions (without Gift Aid). For USD contributions with Gift Aid, please contact us.

Add	Your contribution. Also entered in Section 3 - Asset information on page 9.
Minus	If eligible for Gift Aid, please multiply contribution by 0.25. If not eligible for Gift Aid, please leave blank.
Equals	Enter fee related to your contribution from <b>Table 1</b> .  Charity will receive this amount.

**TABLE 1**

GBP	
Contribution	Fee
Up to £102,000	£2,000
£102,001 - £503,500	£3,500
£503,501 - £1,005,000	£5,000
Above £1,005,000	Bespoke

USD	
Contribution	Fee
Up to \$163,200	\$3,200
\$163,201 - \$805,600	\$5,600
\$805,601 - \$1,608,000	\$8,000
Above \$1,608,000	Bespoke



## WORKSHEET B (OPTIONAL) SPECIFIC AMOUNT FOR CHARITY IS KNOWN (GIFT AID ELIGIBLE)

Please use this optional section if you wish to calculate how much you should give to ensure the designated charity receives a specific amount. This worksheet can be used for GBP *when claiming Gift Aid*. For USD contributions with Gift Aid, please contact us.

Add	Amount you wish the beneficiary charity to receive.
Divide by 1.25 Equals	Enter fee related to amount above from <b>Table 2</b> .  Amount of your contribution. Please enter in Section 3 - Asset Information on page 9.

**TABLE 2**

GBP	
Gift Aid Eligible	Fee
Up to £125,500	£2,000
£125,501 - £625,875	£3,500
£625,876 - £1,251,250	£5,000
Above £1,251,250	Bespoke



## WORKSHEET C (OPTIONAL) SPECIFIC AMOUNT FOR CHARITY IS KNOWN (NOT GIFT AID ELIGIBLE)

Please use this optional section if you wish to calculate how much you should give to ensure the designated charity receives a specific amount. This worksheet can be used for GBP contributions and USD contributions **without Gift Aid**.

- Add Amount you wish the beneficiary charity to receive.
- Equals Enter fee related to amount above from **Table 3**.
- Amount of your contribution. Please enter in Section 3 - Asset Information on page 9.

**TABLE 3**

GBP	
Not Gift Aid Eligible	Fee
Up to £100,000	£2,000
£100,001 - £500,000	£3,500
£500,001 - £1,000,000	£5,000
Above £1,000,000	Bespoke

USD	
Not Gift Aid Eligible	Fee
Up to \$160,000	\$3,200
\$160,001 - \$800,000	\$5,600
\$800,001 - \$1,600,000	\$8,000
Above \$1,600,000	Bespoke



# Designated Fund Contribution Agreement

**INSTRUCTIONS:** Complete this form to make a contribution to a Designated Fund of NPT Transatlantic in support of a named charity. Asset transfer instructions can be found on the *How To Make a Contribution* form. Please return to [forms@npttransatlantic.org](mailto:forms@npttransatlantic.org).

## 1 Donor Information

Identify the registered owner of the assets being donated. A contribution receipt, which is provided for tax reporting purposes, will be sent to the person or legal entity listed in this section.

### INDIVIDUAL

Title	First Name	Middle Initial	Surname
Address			
City	State (US only)	Postcode	Country
Email	Telephone Number		

### LEGAL ENTITY

Identify the type of entity that owns the assets being donated. Additional documentation may be required.

Legal Entity Name	Year of Organisation		
Registered Address			
City	State (US only)	Postcode	Country
Contact Name	Position of Contact		
Email	Telephone Number		

Corporation  
Partnership  
Limited Liability Company  
Trust (non-charitable)  
Charitable Entity (including Charitable Trusts and Donor-Advised Funds)  
If this charitable entity is a US private foundation, please also tick this box  
Other (please specify)

Company Number (EIN if in US)

### CONTRIBUTION RECEIPT FOR TAX PURPOSES

Please issue a contribution receipt for:     UK only     US only     Both UK and US



## 2 Designated Beneficiary Charity Information

Charity Name

Address

City

State (US only)

Postcode

Country

Contact Name

Email

Telephone Number

Charity Number (EIN if in US)

### PURPOSE OF GRANT

In furtherance of the charitable purposes of the grantee organisation (default if no box is checked)  
Other (please specify)

### RECOGNITION

A letter accompanying the grant will be sent to your selected charity. Please indicate your preference for recognition.

Recognise Designated Fund name and Donor (default if no box is checked)      Anonymous

### SPECIAL NOTES

## 3 Asset Information

Please indicate the asset type being donated and the amount of your gift. For bank/wire transfer and broker information, please see the *How to Make a Contribution instructions* or contact NPT Transatlantic.

**Check this box** if the assets being transferred are from a joint account. NPT Transatlantic will contact you for further information.

### CASH

#### If gifting cash:

Bank Transfer/Wire

Other (contact NPT Transatlantic)

Amount of Transfer (GBP)

Amount of Transfer (USD)

Account Name at Transferring Institution

Transferring Institution

Country of Transferring Institution

# Designated Fund Contribution Agreement

## 3 Asset Information (continued)

### If gifting cash from another donor-advised fund or charitable entity:

- Bank Transfer/Wire
- Other (contact NPT Transatlantic)

Amount of Transfer (GBP)

Amount of Transfer (USD)

Account Name at Transferring Institution

Transferring Institution

Country of Transferring Institution

### Gift Aid Declaration

Please tick the box if you wish to make a Gift Aid Declaration. This allows NPT UK to claim Gift Aid on your cash contribution listed above. The Gift Aid reclaim amount will be added to the DAF account.

**Yes, I am a UK taxpayer, and I would like NPT UK to reclaim the tax on this donation. NPT UK will reclaim 25p on every £1 donated. I understand that if I pay less Income Tax and/or Capital Gains Tax in the current tax year than the amount of Gift Aid claimed on all my donations it is my responsibility to pay any difference.**

If you pay Income Tax at the higher or additional rate and want to receive the additional tax relief due to you, you must include all your Gift Aid donations on your Self-Assessment tax return or ask HM Revenue and Customs to adjust your tax code.

## SHARES AND OTHER PUBLICLY TRADED SECURITIES

If gifting shares or other securities, please complete the section below.

Check all that apply:

There are restrictions on the disposal of shares.

The shares being contributed are listed on a public exchange and you are or have been in the last 90 days a corporate officer, director or other executive of the stock issuer, or a member of the controlling group or otherwise an affiliate of the stock issuer for the securities.

The shares being contributed are listed on a U.S. exchange and the securities are restricted or control securities and subject to: Rule 144, 144A, 145, 701 or Regulation S of the U.S. Securities Act of 1993, as amended, an effective registration, and/or any contractual limitation.

If you tick any of the above, please also indicate "Restricted Control" next to the specific security below and please contact NPT Transatlantic.

Name of Security SEDOL/CUSIP/ISIN Number of Shares/Units

Name of Transferring Institution Country of Transferring Institution

Account Name at Transferring Institution Restricted Control  
Yes

Name of Security SEDOL/CUSIP/ISIN Number of Shares/Units

Name of Transferring Institution Country of Transferring Institution

Account Name at Transferring Institution Restricted Control  
Yes

### 3 Asset Information (continued)

#### GIFTS OF OTHER TYPES OF ASSETS

Other types of gifts may include real estate, alternative investments (hedge fund or private equity interests), and other types of illiquid assets such as private C- and S-Corp stock, limited partnerships, and other privately-held assets. Please contact NPT Transatlantic for assistance.

Description of Asset

### 4 Acknowledgement of Terms

I understand that my donation of the assets described in Section 3 is an irrevocable and unconditional contribution when received and accepted by NPT Transatlantic, and that NPT Transatlantic retains exclusive legal control over contributed assets. I acknowledge that I have read the Designated Fund Guide for donors contained in this document and agree to the terms and conditions contained therein. In accordance with Know Your Client/Anti-Money Laundering procedures, NPT Transatlantic will obtain and verify information that identifies the person making the contribution to a designated fund.

By signing below, I acknowledge that this grant will not:

- Provide more than an incidental benefit, goods / service to any specific individual, myself or related entities. (e.g. auction item, membership fee, dues, tuition).
- Pay for attendance at a charitable event (e.g. gala, luncheon, golf outing, auction).
- Support a political campaign or lobbying activity, an individual or a US private non-operating foundation.

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**Donor or Authorised Officer Signature**

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Print Name

Date (DD/MM/YYYY)

#### DOCUMENTATION REQUIRED

Designated Fund Contribution Agreement (this form)

Scanned copy of passport of donor or authorised officer (not required if previously provided to NPT Transatlantic)

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**Return to:** [forms@npttransatlantic.org](mailto:forms@npttransatlantic.org)

For more information | [enquiries@nptuk.org](mailto:enquiries@nptuk.org) | +44 (0)800 133 7540 | [www.nptuk.org](http://www.nptuk.org)