



Philanthropic Giving

Advising you on giving more to the causes you care about.

Audit / Tax / Advisory / Risk

Smart decisions. Lasting value.

Many individuals and families aspire to support the causes they care about by making charitable donations. There are various ways you can make philanthropic donations and the interaction between them can be complex, often making it difficult to measure and achieve your giving aspirations.

Individuals may choose to make charitable donations, either by way of making a cash donation or alternatively by making non-cash gifts, such as investments or land and property.

Alternatively, a charitable foundation or Trust may be established to meet a family's long-term philanthropy strategy. In some cases, the use of a donor-advised fund – a charitable trust provided by a third party who deals with all of the administration and compliance requirements that come with a charitable Trust – is an appropriate alternative to establishing your own charitable trust.

Charitable legacies may also be included in your Will.

It is important to consider all available options to determine the best route for you. Once you have established your aims and aspirations, you may wish to consider the various tax reliefs surrounding your philanthropic giving to maximise tax efficiency.



Working with your advisors

We work alongside your other professional advisors to provide a seamless, full service offering when structuring your short- and long-term philanthropic planning.

We understand that making a charitable donation in a tax-efficient manner is only one element of what you are ultimately trying to achieve.



Your philanthropic giving

We can provide you with advice on the most suitable and tax-efficient route (or routes) to achieve your giving aims, in particular, we can help you with the following:

- advising you on the best way to structure your charitable giving to ensure it meets your philanthropic aims both during your lifetime and on death
- understanding the different charitable giving options available to you and the tax reliefs available on cash gifts and for non-cash gifts such as UK land and property or listed investments. Where certain investments are standing at a capital gain a direct gift to a charity can be particularly tax efficient
- ensuring you and the charity are maximising the tax relief available
- advising UK resident and non-UK domiciled remittance basis users on the best way to make donations to a UK charity using non-UK funds without triggering a liability to UK taxation
- assisting you in updating your will to include philanthropic donations potentially reducing the rate of inheritance tax applying to the rest of your estate
- setting up a trust or charitable foundation for long-term philanthropic giving.

Charitable trusts and foundations

Over 70% of registered charities in England and Wales have an annual income of less than £100,000 (Charity Commission (The regulator for charities in England and Wales) as at 30 September 2018). Many of these are family Trusts.

Charitable Trusts play an important role in providing support to causes that might not otherwise get assistance from larger organisations. Many are set up by philanthropists who have a passion for giving, or wish to leave a lasting legacy for future generations.

Establishing a personal charitable Trust gives you greater flexibility, allowing you to help fund local projects or charities close to your heart. It can even enable you to involve family and friends to help achieve your giving goals. Establishing a charity can be a more tax-efficient way to donate to good causes, with multiple taxation benefits.

How we can help

Our National Private Clients team has extensive experience working with philanthropic clients in developing and implementing their philanthropic strategy. We work with you to establish your goals and understand the practical issues that arise when giving.

We work with our award-winning Social Purpose and Non Profits team to provide advice on setting up and managing your charitable Trust, offering as little or as much support as you need.

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About Us

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We are trusted by thousands of clients for our specialist advice, our ability to make smart decisions and our readiness to provide lasting value. Our broad technical expertise and deep market knowledge means we are well placed to offer insight and pragmatic advice to businesses of all sizes, professional practices, non profit organisations, pension funds and private clients.

We work with our clients to build something valuable, substantial and enduring. Our aim is to become trusted advisors to all the organisations and individuals with whom we work. Close working relationships are at the heart of our effective service delivery.

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