



Designated Fund Contribution Agreement

For Single Gifts to US, UK or Global Charities

Complete this form to make a contribution of £2,000 (or \$3,200) or more to a designated fund of NPT-UK. Complete the **Gift Aid Declaration** form if you wish for us to claim Gift Aid in the UK. Please note that your personal information will be used to assist us with Anti-Money Laundering and Counter Terrorist Financing compliance. These measures are in place to help protect NPT-UK and you from financial crime. In certain cases, we may request further information. If you need assistance, call +44 (0) 800 133 7540 or send an email to enquiries@npt-uk.org.

1. Designated Beneficiary Charity

Charity Name

Charity Number

Charity Address

Contact Name

Email

Primary Telephone

Purpose

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

Other _____

Recognition

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

Recognise Fund Name and Donor (default if no box is checked)

Anonymous

2. Donor Information

Identify the registered owner of the assets being donated. NPT-UK will provide UK and US tax receipts to the person or foundation/company/organisation listed below.

Individual Donor Mr. Mrs. Ms. Dr. Other _____

First Name, MI, Last Name

Year of Birth

Nationality(ies)

Home Address

Email

Primary Telephone

Foundation/Company/Organisation Donor

Name of Foundation/Company/Organisation

Charity, Company or EIN #

Address

Authorised Officer (First Name, MI, Last Name)

Email

Primary Telephone

3. Transfer Instructions

Please see the **How to Make a Contribution** form.

4. Assets

Cash £ _____ \$ _____
 Amount (GBP) Amount (USD)

Shares

_____	_____	_____
Name of Shares	Trading Symbol	No. of Shares
_____	_____	_____
Name of Shares	Trading Symbol	No. of Shares
_____	_____	_____
Name of Shares	Trading Symbol	No. of Shares

Other assets, including restricted shares, privately held shares, property or alternative investments. For assistance, please call or email NPT-UK.

Transfer from another charitable foundation or donor-advised fund.

£ _____ \$ _____
 Amount (GBP) Amount (USD)

5. Acknowledgement of Terms (The donor or authorised officer named in Section 2 must sign below)

I understand that my donation of the property described in Section 4 is an irrevocable and unconditional contribution when received and accepted by NPT-UK, and that NPT-UK retains exclusive legal control over contributed assets. I acknowledge that I have read the **NPT-UK Designated Fund Guide** and agree to the terms and/or conditions contained therein. I certify that, to the best of my knowledge, all information in connection with this contribution agreement is accurate, and I will notify NPT-UK in writing of any changes.

Donor or Authorised Officer

Date

Return the following forms and documents by email to enquiries@npt-uk.org:

- Designated Fund Contribution Agreement (this form)
- Scanned copy of passport of donor or authorised officer
- Gift Aid Declaration (for UK individual taxpayers, if applicable)

INTRODUCTION

This donor guide is intended to provide a brief overview of NPT-UK's Designated Fund programme and policies. More detailed policies are available upon request.

NPT-UK Designated Funds are established by NPT-UK to support specific charities. Giving to an NPT-UK Designated Fund is suitable for one-time donations and donors who wish to give to a specific charity over time.

If your favourite charity does not already have an NPT-UK Designated Fund, please contact us to suggest that NPT-UK establish one for the benefit of your favourite charity.

NPT-UK will then complete due diligence on the organisation to ensure that NPT-UK is able to make grants to the organisation via a designated fund.

All Designated Fund activities are subject to the terms and conditions outlined in this Guide, as well as NPT-UK's Articles of Association. NPT-UK 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.

ELIGIBILITY

As a UK/US dual qualified charity, NPT-UK must comply with both Charity Commission/HMRC and IRS regulations 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 IRS 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 fulfill an existing pledge or support political campaigns or lobbying.

In countries other than the UK or US, organisations and grants must meet the guidelines and requirements of both Charity Commission/HMRC and IRS. Additional fees apply.

MAKING A GIFT TO A DESIGNATED FUND

Minimums

The minimum gift amount to a NPT-UK Designated Fund is £2,000 or \$3,200.

You can make a gift by completing the following:

- **Designated Fund Contribution Agreement**
- **Gift Aid Declaration** (if applicable)

CONTRIBUTIONS

You may contribute both liquid and illiquid assets to a Designated Fund. NPT-UK reviews each proposed contribution on a case-by-case basis.

Contributions must be £2,000 or \$3,200, or more. Commonly contributed assets and their respective delivery instructions include:

- **Cash Contributions:** You may transfer cash by bank transfer or cheque.
- **Publicly Traded Shares:** You may transfer shares ("in kind") via bank transfer to NPT-UK's brokerage account.
- **Other Property:** 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-UK manages all aspects of liquidating the asset with the goal of maximising its value. All costs NPT-UK incurs to 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-UK assets are liquidated in a reasonable time period. Certain assets, such as publicly traded stock, may be liquidated immediately while other contributions will be liquidated on a schedule to maximise the asset value.

The net proceeds of all liquidated contributions are reflected in the asset value of the Designated Fund. Designated Fund assets are intended for charitable purposes only.

Contributions Are Irrevocable

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

GIFT RECEIPTS

NPT-UK provides contribution confirmations, which serve as your gift receipts for US and UK tax purposes.

Please keep the receipts for your records and tax filing purposes.

TAX CONSIDERATIONS

You should always consult a tax or legal advisor before making a charitable contribution.

Gift Aid

Your gift of cash is eligible for Gift Aid relief in the UK if your UK income and/or capital gains tax liability for each tax year is equal to or greater than the amount of tax that all charities to which you donate will reclaim on your gifts for that tax year. Gift Aid donations are regarded as being made net of basic rate tax. If you want NPT-UK to claim Gift Aid on your contribution, you must complete a **Gift Aid Declaration** form. NPT-UK will then claim the basic rate tax paid on the gross value of your gift and credit the Designated Fund for the amount of reclaimed Gift Aid.

You may only claim Gift Aid on new donations to charity. Transfers from a DAF programme, a charitable foundation or other charitable giving vehicle are not eligible. Payroll giving and corporate donations are also not eligible for Gift Aid.

UK Tax Relief

You are eligible for additional UK tax relief on your self-assessment tax return if you are higher-rate or additional-rate taxpayer. Any relief will depend on the type of assets you contribute and your personal financial circumstances.

US Tax Deduction

You are eligible for an itemised income tax deduction in the US on the date that you irrevocably donate your asset to NPT-UK. Any deduction will depend on the type of asset you contribute and your personal financial circumstances.

Offshore Option

Donors who are taxed in the UK on the Remittance Basis as 'non-domiciliaries' may contribute to NPT-UK offshore.

FEES AND EXPENSES

Charitable Administrative Fee

Each gift to a Designated Fund is subject to a charitable administrative fee upon receipt of the gift, which is paid to NPT-UK to cover operating expenses such as grantmaking, recordkeeping, annual audits, tax filing, quarterly statements and other related activity.

The following fee schedule will be applied to gifts to Designated Funds:

Contribution	Charitable Administrative Fee
First £25,000 or \$40,000	5%
Next £75,000 or \$120,000	1%
Gifts Above £100,000 or \$160,000	Capped at £2,000 or \$3,200

The above fees exclude VAT, which will be charged where appropriate.

The minimum Charitable Administrative Fee is £100 or \$160.

Other Fees

- **Offshore fee:** 1% of the contribution if made offshore.
- **Grant fees:** There is no fee for UK or US charities. A £50 (\$80) global grant fee is applied for charities outside of the UK or US, due to increased due diligence costs.
- **Additional fees may apply** for contributions of non-publicly traded assets.

For information not found in this guide or for additional copies of necessary forms, please contact:

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