



Donor advised funds — a growing phenomenon

23 February 2017

Chair

Lucy Blythe, Philia International

Speakers

John Canady, National Philanthropic Trust UK

Neasa Coen, Berwin Leighton Paisner LLP

Fabian French, UK Community Foundations

Anna Josse, Prism the Gift Fund

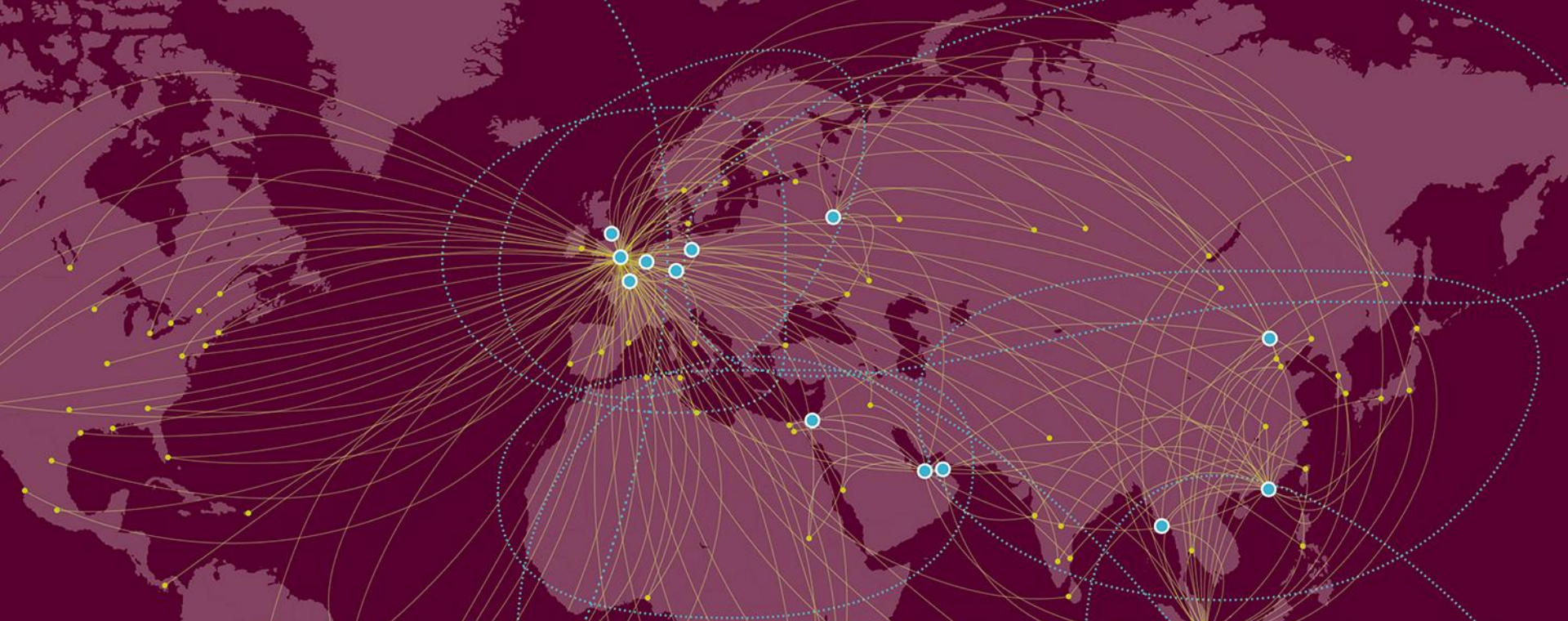
Rodney Luff, client of the Master Charitable Trust

David Stead, Charities Aid Foundation



Rules of Engagement

- Respect confidentiality & privacy
- No solicitation or pitches
- Keep an open mind
- Honour others wherever they are on their journey



Philanthropy Impact

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Why use a donor advised fund?

- suitable for small and large giving
- avoids the hassle of Gift Aid administration
- can avoid the need for a family charity
- costs savings
- overseas giving

When might a donor advised fund not be suitable?

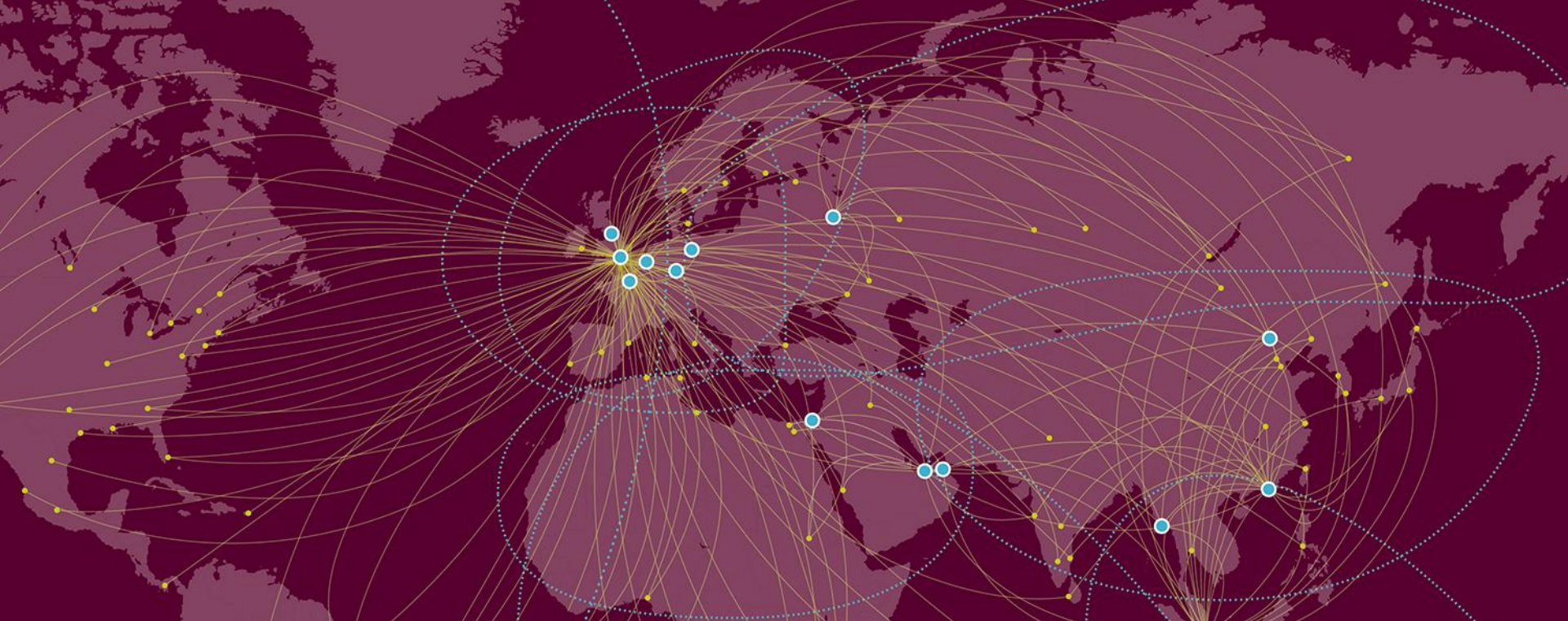
- might not be suitable for large sums of money and bespoke projects, or for “legacy” charitable work
- not suitable where donor decision-making is complex and involves e.g. family members

Some issues for donor advised funds

- donation is to the donor advised fund. It ceases to be the donor's money
- trustees must carry out due diligence
- requirement for a "pause"
- insolvency issues and restructuring to involve the use of a charitable trust

Emerging Situations

- collective funds, particularly in relation to assistance for refugees and disaster assistance
- changes to donor advised funds in light of technology



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This document provides a general summary only and is not intended to be comprehensive. Specific legal advice should always be sought in relation to the particular facts of a given situation.

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