

Structured Giving Vehicles

	Private Ancillary Funds (PAFs)	Public Ancillary Funds (PuAFs)	Sub-funds, within a PuAF	Testamentary or will and private charitable trusts	Bequests
What are they?	PAFs are private charitable trusts to which taxpayers can make tax deductible donations, for giving to 'Item 1' Deductible Gift Recipients (DGR) charities and other eligible entities.	PuAFs are a vehicle for public philanthropy – meaning they are allowed to raise funds from the public (PAFs cannot). A common use of PuAFs is to enable donors to carry out their giving through a sub-fund, a form of 'giving account' that generally sits within a PuAF. PuAFs can donate to DGR 'Item 1' charities and other eligible entities.		Private charitable trusts are often, though not only, created through a bequest in a will.	Bequests are a way to make a donation directly to a charity through a will and come into effect on the passing of the donor.
Who uses them?	PAFs can be attractive to those who want greater control over granting and investment management, whilst being comfortable with the additional compliance obligations involved with operating such a vehicle. They can be particularly attractive to people who want to use a vehicle for establishing a longer-term legacy which can be stewarded by future generations. Some corporate foundations also use PAFs.	PuAFs are generally used by community foundations or by other intermediary organisations to support their donors' giving objectives.	Sub-funds do not require the same sort of financial commitment as a PAF, and therefore they can be attractive to those commencing their journey into structured giving. They can also be used for larger scale giving. They are relatively simple to establish and are attractive to donors that desire to be more focused on granting and are happy to have less control over the investment of funds. Giving circles often use a sub-fund structure.	Private charitable trusts appeal to those intending to gift to non-DGR charities, those not concerned about receiving a tax deduction for their donations, and/or making plans for the allocation of assets following end of life.	Bequests appeal to people right across the populations, of all income brackets.

Types of Giving Structures

Types of Giving	Features													Size of sum		Ongoing costs		
	Match your passion	May not match passion	Simple process	Can be costly process for NFP	Complex process	Social or family involvement	Little social or family involvement	Legacy	Tax benefit	Little to no tax benefit	Donor direct fund use	Unsolicited requests possible	NFP discretion over fund use	Small	Large	Small to none	Small	Large
Ad hoc donations to not-for-profits or via a third party Responding to requests as and when they arise	Y	Y	Y	Y	N	N	Y	N	Y	N	N	Y	Y					
A regular small donor Where you become a regular small donor to one or more charity (direct debit/credit card or annually send funds)	Y	N	Y	N	N	N	Y	N	Y	N	N	Y	Y					
A regular large donor Where you become a regular large donor to one or more charity (direct debit/credit card or annually send funds)	Y	N	Y	N	N	Y	N	N	Y	N	N	Y	N					
Make a large single donation Where a donor makes a multi-million donation to a specific charity or purpose	Y	N	N	N	N	Y	N	N	Y	N	N	Y	N					
Public fundraising Where you attend a meeting which has the sole purpose to pledge funds for one or more charity	Y	N	Y	Y	N	Y	N	N	N	N	N	N	Y					
Donating to individuals or non DGR 1 organisations Responding to requests from individuals and non-DGR organisations	Y	N	Y	N	N	N	N	N	N	Y	N	N	Y					
Donate time, goods or property Volunteering for or donating goods or property to a not-for-profit	Y	N	Y	Y	N	Y	N	N	N	Y	N	N	Y					
Crowd funding websites Where you pledge funds within a crowd funding environment for a project, activity or charity	Y	N	Y	N	N	Y	N	N	N	Y	N	N	Y					

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Payroll Giving Where you specify one or more charities to give funds to via you work payroll	Y	Y	Y	N	N	N	Y	N	Y	N	N	Y	Y					
Bequest Where in your Will, you leave funds (% or an amount) to one of more named charities	Y	N	Y	Y	N	N	N	Y	N	Y	N	N	N					
Giving Circles Where you join a group of people who wish to give to one or more charities in a collective manner	Y	N	Y	Y	N	Y	N	N	Y	N	N	N	Y					
Establish a Sub-Fund A number of organisations provide the ability for individuals and families to set up a subfund	Y	N	Y	N	N	Y	N	Y	Y	N	N	N	Y					
Establish a Public Ancillary Fund (PuAF) A number of organisations provide the ability for individuals and families to set up a Public Ancillary Fund	Y	N	N	N	N	Y	N	Y	Y	N	Y	Y	N					
Establish a Private Ancillary Fund (PAF) A number of organisations provide the ability for individuals and families to set up a Private Ancillary Fund	Y	N	N	N	N	Y	N	Y	Y	N	Y	Y	N					
Establish a Private Charitable Foundation Where in your Will, you establish a Private Charitable Trust and specific the name, purpose and rules	Y	N	N	Y	Y	Y	N	Y	Y	N	Y	Y	N					
Establish a Public Benevolent Institution (PBI) A type of charitable foundation whose main purpose is to relieve poverty or distress of people	Y	N	N	Y	Y	Y	N	Y	Y	N	Y	Y	N					