What is the Brown UK Trust?
The Brown University Charitable Trust ('Brown UK Trust') is a special entity that was set up in the UK to make giving to Brown more tax efficient for UK taxpayers and to take advantage of UK tax incentives (Gift Aid) for the benefit of Brown. The Brown UK Trust is registered in both the UK and the US. It enables UK taxpayers to obtain UK tax relief and in some cases enables those liable for UK and US tax to obtain tax relief in both countries on the same contribution. Gifts of any size and frequency qualify for the Brown UK Trust.

What is Gift Aid?
When you give through the Brown UK Trust, it receives an additional 25% of “Gift Aid” from HM Revenue & Customs (HMRC), incremental to your gift. The incremental proceeds from Gift Aid are collected by the Brown UK Trust, added to your contribution and designated for the same purpose as your original gift. For example, £1,000 generates £250 in Gift Aid.

Are there fees associated with the Brown UK Trust?
In order to cover the administrative costs of running the Brown UK Trust, 5% of Gift Aid will be retained by the Trust. For example, a £1,000 gift to the Trust will generate a total of £1,237.50 for Brown (with the Trust retaining £12.50 for fees).

How do I know if my donation is eligible for Gift Aid?
Your donation is eligible if you pay UK tax at the basic rate and what you pay in income and/or capital gains tax at least equals the amount the Brown UK Trust will reclaim in the tax year. For more information, refer to the HMRC website http://www.hmrc.gov.uk/individuals/giving/index.htm

What types of gifts do not qualify for Gift Aid?
Gifts received from corporate entities, foundations, donor-advised funds (such as CAF), or by payroll deduction do not qualify for Gift Aid, although the Brown UK Trust can accept these gifts and remit them to Brown.

What are the tax benefits for giving to the Brown UK Trust?
You can get a US tax deduction for the amount of your gift to the Brown UK Trust, as well as the benefits of UK Gift Aid subject to your specific circumstances. If you are a UK taxpayer paying the higher rate of tax, you can claim further tax relief in your Self Assessment Form. Contact your tax advisor for more information.

How can I give to the Brown UK Trust?
The Brown UK Trust accepts gifts by check or wire transfer. All gifts must be accompanied by the following form:
http://annualfund.brown.edu/giving/lib/UK-giftForm.pdf

Your check and form should be sent to:

Eileen Flood, Administrator
Brown UK Trust
19 Norcott Road
London N16 7EJ
United Kingdom
Tel: 020.7502.2813
eileen_flood@blueyonder.co.uk

When should I give to the Brown UK Trust?
If you want your gift and Gift Aid to be received by Brown by December 31st, we recommend you make your gift to the Brown UK Trust by November 1st. If you want your gift and Gift Aid to be received by Brown by June 30th (the end of Brown’s fiscal year), we recommend you make your gift to the Brown UK Trust by May 1st.

What currency can I give?
Gifts can be made in either £ sterling or US $.

What happens after I give?
The Brown UK Trust will send you a letter of acknowledgement, which you can use as evidence of your gift for both UK and US tax purposes. The Brown UK Trust then periodically remits all monies received to Brown. The Advancement Office at Brown also sends the donor a letter of acknowledgement. The Brown UK Trust will collect the Gift Aid from HMRC and periodically remit all monies received (less the administrative fee) to Brown.

I want more information about giving to Brown. Who can I contact?

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