United Kingdom
Indiana University Lilly Family School of Philanthropy

Country Overview

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<tr>
<td>Population (2018)</td>
<td>66,460,344</td>
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<tr>
<td>GNI Per Capita (2018)</td>
<td>$41,968</td>
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<td>Country Classification by Income Level (2018)</td>
<td>High-income</td>
</tr>
<tr>
<td>Number of Registered Philanthropic Organizations (2018)</td>
<td>167,443</td>
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<tr>
<td>Philanthropic Environment Country Overall Score (2018)</td>
<td>4.18</td>
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<tr>
<td>Philanthropic Environment Cross-Border Flows Score (2018)</td>
<td>4.00</td>
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Number of Registered Philanthropic Organizations: Global Philanthropy Environment Index: Northern and Western Europe, [globalindices.iupui.edu](http://globalindices.iupui.edu)
Philanthropic Environment Country Overall Score and Cross-Border Flows Score: Indiana University Lilly Family School of Philanthropy, 2018 Global Philanthropy Environment Index, [globalindices.iupui.edu](http://globalindices.iupui.edu)


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<tr>
<td>$51,176.46</td>
<td>$4,964.74</td>
<td>$19,410.22</td>
<td>$26,801.50</td>
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Data: Indiana University Lilly Family School of Philanthropy, 2020 Global Philanthropy Tracker
Summary of cross-border philanthropy

The *UK Civil Society Almanac* published by the National Council for Voluntary Organisations (NCVO) provides data on cross-border giving for the United Kingdom based on financial accounts of non-profit organizations as well as financial information from the Charity Commission Register (NCVO, 2020).

The Charity Commission also offers institutional data from annual returns, and the 10,659 active organizations targeting cross-border giving are found predominantly under the overseas aid and famine relief category in their database (Charity Commission for England and Wales, 2020).

**SENDING CROSS-BORDER CHARITABLE DONATIONS**

There are not many regulations on cross-border philanthropy in the United Kingdom and the majority of such regulations are on anti-money laundering and counterterrorism (Indiana University Lilly Family School of Philanthropy, 2018).

The Charity Commission has raised awareness about charities operating abroad or supporting organizations outside of the country. The charity’s responsibility is to ensure that their funds are used for charitable purposes, otherwise they can be subject to taxes and customs. Following the decision of the European Court of Justice, the Finance Act of 2010 extended the gift aid reliefs associated with UK-based charities to those in the European Union. Such organizations need to be registered with the relevant authorities and must apply for recognition in the United Kingdom.

**RECEIVING CROSS-BORDER CHARITABLE DONATIONS**

There are no restrictions on receiving cross-border donations, however the Charity Commission recommends charities perform due diligence and evaluate incoming donations received from outside the United Kingdom. Furthermore, Gift Aid relief does not usually apply for donations coming from individuals or corporations headquartered outside the United Kingdom. Thus, cross-border donations can be subject to income, capital gains, and other taxes.

**ESTIMATED CROSS-BORDER GIVING**

Based on the data provided in the NCVO’s *UK Civil Society Almanac*, an estimate of GBP 3.9 billion was given for internationally focused organizations in 2018 (NCVO, 2020).

Additionally, giving to international causes by individuals was tied as the fifth largest charitable cause supported by individuals at 18 percent in 2018 with an average donation amount of GBP 30 (CAF UK, 2019). Cross-border giving has remained at a relatively consistent level over the most recent years.

**ESTIMATED CROSS-BORDER VOLUNTEERING**

Although there are no precise numbers of cross-border volunteers, a NCVO study of volunteering in the United Kingdom identified the extent of international volunteering within this context. Most of the volunteering in the United Kingdom is at the local level; around 80 percent
of volunteers did so in their own neighborhoods, while only 3 percent of volunteers did so outside the United Kingdom (McGarvey et al., 2019). Within age groups of volunteers, the international level was most popular among younger volunteers (ages 25-34), with around 6 percent volunteering abroad. Compared to organizations operating at local or national levels, the least amount of volunteers (14%) gave time to organizations operating at the international level.

Among other organizations, Voluntary Service Overseas International (VSO) and International Citizen Service (ICS) operate as two of largest international cross-border volunteering facilitator in the United Kingdom with VSO counting 2,582 international volunteers and ICS noting 3,334 across 286 teams over the past year (VSO, 2020; ICS, 2017). Both of these agencies receive significant funding from Department for International Development.

CROSS-BORDER GIVING BY CHARITABLE CAUSES
Giving to international aid and disaster relief remains a substantial focus for giving in the United Kingdom. The most recent CAF report notes that the share of giving to cross-border causes dropped with fewer major international disasters (CAF UK, 2019). Examples such as hurricanes, earthquakes, monsoon flooding and landslides in 2017 saw cross-border giving have a share of 23 percent of total giving compared to 18 percent the following year.

KEY DEVELOPMENTS AND TRENDS IN CROSS-BORDER GIVING
Before Brexit, donors may have used donor-advised funds to channel money to organizations based in other European Union member states, or such organizations may have established sister organizations in the United Kingdom to receive tax benefits. (Indiana University Lilly Family School of Philanthropy, 2018). However, Brexit will heavily alter this dynamic and the environment of vehicles for cross-border giving. This may result in a change of predominant partners for POs as Brexit leaves space for the United Kingdom to negotiate new treaties and partnerships.

Additionally, foundations and high net worth donors are also becoming more common in the United Kingdom with the most recent CAF report noting that while fewer people are giving money, the amount being given comes in higher amounts. (CAF UK, 2019).

References
CAF UK. (2019). *CAF UK Giving 2019*


NCVO. (2020). *UK civil society almanac.* Table 5. https://data.ncvo.org.uk/

VSO. (2020). *Annual review.* https://www.vsointernational.org/about/annual-review

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**Do you have information to add to this profile?**

We greatly appreciate the contributions of researchers, scholars, and leaders around the world to the study of cross-border philanthropy. If you know of any additional information or newly available data that could be included in future editions, please send us an update at indices@iupui.edu.