More Research
Less Cancer

Share Giving

Thank you for considering donating shares to support our research. Together we can make giant strides towards achieving our vision of a world where everybody lives longer, better lives, free from the fear of cancer. Your support means more research. And more research means less cancer.

A gift of qualifying shares to a charity can be a very tax effective form of giving. For an individual this allows an income tax deduction and relief from capital gains tax.

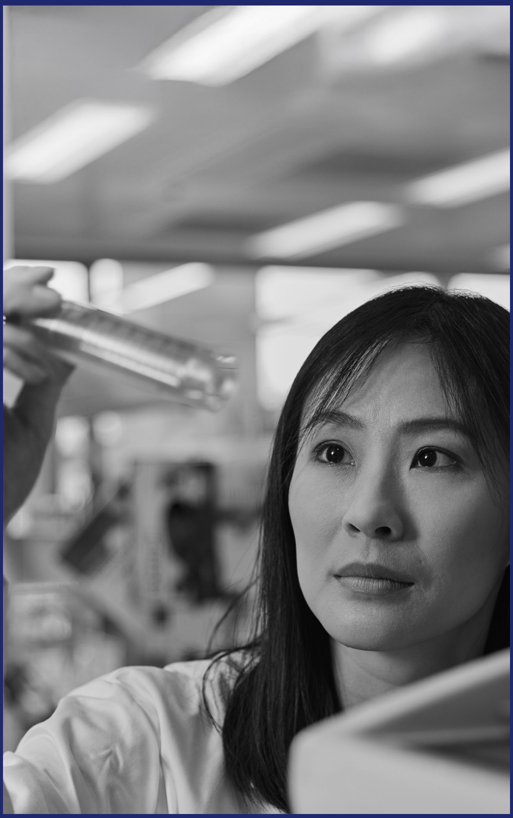
Thanks to the support of people like you, we've achieved incredible results. But nearly 1 in 2 people will get cancer in their lifetime*. And in the UK, every four minutes someone dies from cancer. So, we must – and we will – go further, faster.

*cruk.org/lifetimerisk

CANCER RESEARCH UK

Together we are beating cancer

Our preferred method



Exchange of Letters

We can complete an exchange of letters that will authorise you to sell the shares on behalf of Cancer Research UK. This is the simplest and quickest method. It avoids shares having to be put directly into the name of Cancer Research UK and then subsequently sold.

Instructions for an Exchange of Letters

Contact us

Email philanthropy@cancer.org.uk to let us know you would like to make a share gift. Please include:

- the fund/stock name
- the SEDOL/ISIN number
- the number of shares
- the approximate value

The exchange of letters

We will prepare the letters between you and Cancer Research UK to formally document the share donation.

- **Letter of intention**
  We will send you the draft letter of intention for your review. Once you are happy with it, please sign and return it to us.
- **Letter of acceptance**
  After receiving your signed letter of intention, we will issue a letter of acceptance confirming the gift and instructing you to sell the shares on our behalf.

Sale of shares

Once the sale is complete, please:

- transfer the proceeds to the bank account listed in the letter of acceptance
- send us a copy of the contract note as evidence of the sale

Confirmation of funds received

We will issue a confirmation letter for your records once the funds have been received.

The exchange of letters process is a method approved by HMRC. Please scan the QR code to be taken to the HMRC guidance pages.

Of particular note are chapters 5.1 and 5.15.

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Other methods for donating shares

StockTrade

If you would prefer to gift your shares directly to Cancer Research UK, we can organise this by instructing our intermediary broker StockTrade who can arrange the share transfer. Please get in touch if you would like to gift your shares using this method.

ShareGift

You can donate shares to ShareGift and mention Cancer Research UK. ShareGift may be particularly useful for complicated share transactions, or if you wish to support a variety of beneficiary charities from a large value share donation. Please note that ShareGift distributes donations to us in bulk, which means we cannot directly track your individual donation from the information they provide.

Please note:

- Cancer Research UK is unable to offer advice on an individual’s own tax circumstances and we recommend you speak to a professional advisor or visit the HMRC website.
- Share gifts are not eligible for Gift Aid.
- We are unable to accept some shares. This includes shares in tobacco companies.
- If your share gift would not otherwise be subject to capital gains tax e.g. it gives rise to a capital loss there may be more tax effective ways to give to Cancer Research UK. Your professional advisor will be able to help you in these circumstances.

Tax Relief

To qualify for tax relief, the shares or securities must be:

- Listed on a recognised UK or foreign stock exchange.
- Dealt in on any designated market in the UK.
- Units in authorised unit trusts.
- Shares in a UK open-ended investment company.
- Holdings in certain foreign collective investment schemes.

There are numerous benefits to donating shares:

- You won't have to pay capital gains tax on the shares you donate; and
- You will be able to claim income tax relief on the value of the gift at your marginal rate of tax.

The extent of the relief is set out in the HMRC guidance.

Thank you

We’d be delighted to discuss how you can give in a way that’s convenient for you, while making a meaningful impact on cancer research.

We're looking forward to hearing from you. Please get in touch:
philanthropy@cancer.org.uk

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