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Options for offshore structuring for philanthropic giving

JUNE 2025

Strategic giving for ultra high net worth individuals

Philanthropy plays a central role in the legacy planning for a lot of ultra high net worth (UHNW) individuals.

As charitable ambitions become more global and sophisticated, the offshore structures used to support them must also evolve.

Offshore jurisdictions offer flexible, efficient and compliant vehicles to help UHNW clients achieve their philanthropic goals, while preserving privacy, maintaining control and managing cross-border complexity.

This article outlines key philanthropic considerations for clients looking to align strategic and charitable giving with long-term wealth and legacy planning.

Why consider offshore structures for philanthropy?

For UHNW clients, offshore philanthropic vehicles offer:

- Privacy and discretion, especially in sensitive geopolitical environments
- Long-term structuring to support perpetual giving and/or intergenerational involvement
- Favourable tax and regulatory environments for international giving
- Access to professional trustees, legal advisors, and investment managers
- Flexibility to support global causes with fewer jurisdictional barriers

Primary structuring options for philanthropic giving

1. Charitable trusts

Often used in jurisdictions such as Jersey, Guernsey, and the Cayman Islands, charitable trusts are flexible, well-regulated vehicles managed by professional trustees.

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- Suitable for clients seeking a hands-off, fiduciary-led structure
- Can be designed for perpetuity or a defined philanthropic mission
- Governed by robust trust law with well-defined charitable purposes

2. Private foundations

A private foundation provides a more corporate-style structure with governance oversight by a council of members, akin to a board of directors

- Offers clients more direct input via foundation charters and statutes
- Can support both traditional charitable causes and aligned social enterprises
- Appropriate for clients wishing to establish a visible legacy

3. Donor-advised funds (DAFs)

While DAFs are traditionally associated with domestic giving, international DAF-like arrangements are emerging in offshore jurisdictions.

This arrangement is ideal for clients seeking simplicity, flexibility, and donor anonymity, as well as a cost effective solution. The administrative burden for a DAF is a lot lower than for charitable trusts and private foundations so are more accessible for UHNW clients who want to give but cannot yet justify establishing a structure specifically for this purpose.

Which jurisdiction for philanthropy?

When selecting a jurisdiction for philanthropic structuring there are many factors to consider as part of charitable giving aims.

- **Transparency and compliance are paramount.** These factors are high on the list of priorities as UHNW clients lean towards selecting those top tier jurisdictions which are highly regarded and have proven compliance with international standards for AML purposes.
- **Stability from both an economic and regulatory perspective is also extremely important.** UHNW clients tend to align themselves with those jurisdictions that have proven experience and established relevant expertise in both fiduciary and legal services.
- **Modern UHNW donors are also mindful of reputational optics**. Structures should demonstrate clear charitable outcomes, with appropriate governance and accountability. The client's selected jurisdiction will have an established infrastructure to support these factors.

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Both Jersey and Guernsey are well known for their strong regulatory framework, long-standing philanthropic tradition and fiduciary expertise, There are other international finance centres that also meet these requirements, and other factors such as family location, tax residency, and the philanthropic mission also have a part to play in the selection process..

Emerging trends in philanthropic planning

While offshore structures remain valuable tools for international philanthropic planning, sustainability ethics and compliance are reshaping their design and use. The trend is clearly towards accountable, mission driven, multi-functional vehicles rather than those driven by secrecy.

There is a growing trend and emphasis on next-generation involvement and robust governance frameworks. As wealth transitions to younger, more globally conscious inheritors, there is a marked shift toward integrating values-driven giving with professionalised oversight and long-term planning. These successors are not only demanding greater transparency and accountability but are also driving the adoption of impact investing strategies—using philanthropic capital to achieve both measurable social outcomes and financial returns. Offshore vehicles are increasingly being used to facilitate these hybrid approaches, often blending charitable foundations with investment arms or ESG-aligned portfolios.

Technology is also playing a transformative role, with digital platforms enhancing due diligence, reporting, and real-time impact tracking. In response, many offshore structures are evolving into blended models that combine the flexibility of private wealth management with the rigor of institutional philanthropy, allowing families and institutions to innovate while maintaining control and legacy continuity.

In conclusion, for UHNW individuals, offshore philanthropic structuring can significantly enhance the impact, longevity, and efficiency of charitable giving. When guided by expert legal, tax, and fiduciary advice, these vehicles can form the cornerstone of a lasting philanthropic legacy; serving both family values and global benefit.

If you are considering establishing or revisiting your existing philanthropic structures, we recommend a detailed review with your legal and fiduciary team to assess suitable jurisdictions, compliance obligations, and governance frameworks.

Please get a touch with a member of the team if you require assistance with this.

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