

Foundation Scotland is a not-for-profit organisation with a long history in the Scottish charity sector. We look first and foremost to deliver public benefit, and our charges are based on cost and not profit.

Our inclusive annual contributions give certainty on costs and are based on two elements – a variable and a flat contribution. The variable element is based on tiers of capital, which are cumulative, and are usually deducted from the value of your fund in April each year.

## Variable contributions

Variable contributions are based on the value of capital invested and the service level required. There are three service levels:

1. **Growth Fund:** You are building your fund without routinely distributing grants. Or you're supporting one of the Foundation's thematic funds that address needs in Scotland.
2. **Donor Advised Fund:** You find and recommend the charities and projects you wish to support.
3. **Foundation Advised Fund:** We find and provide shortlists of charities and projects you can choose to support.

## Flat contributions

Flat contributions are based on your choice of investment manager. The level of contribution is linked to our administration cost associated with the investment manager, and it will increase each year linked to inflation. There are two choices:

1. Impact Investment through the Foundation Scotland EQ Impact Portfolio.
2. In agreement with Foundation Scotland another investment manager (available for balances over £500,000).

## Additional Services

Any extra services requested that are not covered in the standard delivery of your fund may require additional contributions. This will be agreed upon in advance.

## Variable Contributions

| Fund Balance                | Growth Fund Themed Fund | Donor Advised Fund | Foundation Advised Fund |
|-----------------------------|-------------------------|--------------------|-------------------------|
| Up to £100,000              | 0.9%                    | 1.2%               | 1.4%                    |
| From £100,000 to £500,000   | 0.4%                    | 0.6%               | 0.9%                    |
| From £500,000 to £2,500,000 | 0.3%                    | 0.4%               | 0.6%                    |
| Over £2,500,000             | 0.1%                    | 0.2%               | 0.5%                    |

## Flat Contributions

| Investment Manager                      | Growth Fund Themed Fund | Donor Advised Fund | Foundation Advised Fund |
|---|-------------------------|--------------------|-------------------------|
| Foundation Scotland EQ Impact Portfolio | £200                    | £200               | £200                    |
| Other Investment Manager                | £2,500                  | £2,500             | £2,500                  |

### Example Contributions (based on investment manager)

| Fund Balance | Growth/ Themed Fund | Growth/ Themed Fund | Donor Advised Fund | Donor Advised Fund | Foundation Advised Fund | Foundation Advised Fund |
|--------------|---------------------|---------------------|--------------------|--------------------|-------------------------|-------------------------|
|              | EQ Portfolio        | Non EQ Portfolio    | EQ Portfolio       | Non EQ Portfolio   | EQ Portfolio            | Non EQ Portfolio        |
| £100,000     | £1,100              | £3,400              | £1,400             | £3,700             | £1,600                  | £3,900                  |
| £250,000     | £1,500              | £4,000              | £2,300             | £4,600             | £2,950                  | £5,250                  |
| £500,000     | £2,700              | £5,000              | £3,800             | £6,100             | £5,200                  | £7,500                  |
| £750,000     | £3,450              | £5,750              | £4,800             | £7,100             | £6,700                  | £9,000                  |
| £1,000,000   | £4,200              | £6,500              | £5,800             | £8,100             | £8,200                  | £10,500                 |
| £2,000,000   | £7,200              | £9,500              | £9,800             | £12,100            | £14,200                 | £16,500                 |