

Over 5,000 people each year leave gifts in their Wills to support the work of the Church of England, but the Church of England itself is not a legal entity and has a complex structure.

The information provided should answer all of your questions. If not, please get in touch for further guidance.

## **A charitable gift to a local parish church**

Most clients who wish to leave a gift to the Church of England, will want to leave their gift to the work of their local parish church.

The proper receiving body in this instance is the Parochial Church Council (PCC) of the parish.

PCCs are the governing bodies of parish churches and a PCC is a body corporate under the Parochial Church Councils (Powers) Measure 1956 (as amended).

[Click here to view Will Clause Wording for a Gift to your Local Parish Church](#)

[Click here to view Will Clause Wording for a Gift to the Church in the Isle of Man](#)

## **A charitable gift to a cathedral**

Some clients may wish to leave a gift to their local Cathedral. Through their presence, worship and varied work, they reach out to their local and wider communities in many ways.

Cathedrals can have more than one recipient body for legacies (e.g. gift to the Cathedral, to the Music Foundation or to the Friends Society) so please check the Cathedral's website for further details and speak with their Legacy Officer.

[View Will Clause wording for a gift to your cathedral](#)

## **A charitable gift to a diocese**

Some clients may wish to leave a gift to their Diocese. The Church of England is divided into 40 dioceses (regional church bodies), each of which has a Diocesan Board of Finance (DBF), and a Diocesan Bishop.

The DBFs are legal entities (registered charities and companies) and have their own Registered Charity Number.

[Click here to view a full list of the Diocese Charity Name and Charity Number](#)

[Click here to view Will Clause Wording for a Gift to your Diocese](#)

## A charitable gift to the National Church

A client may wish to leave a gift to the National Church and there are a number of different bodies an individual can leave a gift to:

The Archbishops' Council or the Church of England Pensions Board. [For further information on these different receiving bodies please click here](#)

[The Archbishops' Council Click here to view suggested Will Clause Wording](#)

[Church of England Pensions Board Click here to view suggested Will Clause Wording](#)

## Gifts in Wills for general purposes

Since circumstances change over the years, church members are encouraged to leave gifts in their Wills for the general purposes of the parish. The PCC will therefore discuss with executors the most appropriate use of the gift in light of current projects and the donor's known areas of interest in the church (e.g. children, youth, the building, music) etc.

If a donor wishes to restrict their gift, for example 'to repair the church tower', it cannot be used for any other purpose. It is most helpful if the restriction is kept reasonably open, for example 'for general maintenance of the building.' Alternatively a compromise can be achieved by a general legacy in their Will and a letter of wishes alongside the Will. This should be addressed in the Will to provide certainty of intention.

## St Mary's and St Mary's

There are several hundred churches called St Mary's and parish names and boundaries do change over time. Please ensure you have the full information which will help to ensure that the intended parish is identifiable as the beneficiary, when the time comes.

A Church Near You lists every church in the Church of England with accurate maps, contact information and much more. It is advisable that you contact the church directly to confirm if they do or do not have a

[Please Click Here to visit the Church of England's A Church Near You website](#)

## Charitable status and other FAQs

- The Church of England is itself not a legal entity and has a complex structure. All 16,000 of its churches are excepted from registration with the Charity Commission apart from those whose annual income exceeds £100,000, they will be registered with the Charity Commission and have individual Charity Numbers.
- All Church of England Churches have charitable status even if they do not have a Registered Charity Number.
- If you are unsure whether the church does or does not have a charity number, please contact Eleanor Stead who can follow up the enquiry on your behalf.
- Only churches whose annual income exceeds £100,000 will be registered with the Charity Commission and have individual Charity Numbers.
- All legacy gifts left to the Church of England are exempt from inheritance tax.
- A legacy gift can be left to the Church of England for any purpose or general purposes.

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