

Here are the answers to some frequently asked questions regarding gifts in wills to the Church of England. They provide basic information, sometimes about fairly complex topics.

## What is Inheritance Tax?

Inheritance Tax is only due if your estate (including any assets held in trust and gifts made within seven years of death) is valued over the current Inheritance Tax threshold £325,000 until April 2026.

The tax is payable at 40 per cent on the amount over this threshold or 36 per cent if the estate qualifies for a reduced rate as a result of a larger 10% charitable donation.

All charitable gifts (including gifts in wills to the Church of England) are exempt of inheritance tax. For more information visit [HMRC](#).

# Other frequently asked questions

## Who is the proper receiving body of a gift to a 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).

## What if the church is part of a benefice?

Even if the church is part of a benefice, there will still be a Parochial Church Council (PCC) of the parish and this is **always** the proper receiving body of a legacy. The will clause should include the full name, address and post code of the named church as well as the name of the Parochial Church Council.

## What do words such as bequest and residuary mean?

There can be a number of terms used when leaving gifts in wills which can cause confusion. To provide further clarification, [click here to view a list of terminology](#)

## Do I need a charity number to leave a gift to my local church?

No. The Church of England is itself not a legal entity and has a complex structure however all 16,000 of its churches are excepted from registration with the Charity Commission. Churches whose annual income exceeds £100,000 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.

## However, some do have registered charity numbers.

- Churches whose annual income exceeds £100,000 will be registered with the Charity Commission and have individual Charity Numbers.
- If you are unsure whether the church does or does not have a charity number, please [contact the Legacy Team](#) to provide the correct registered charity number..

## Can I leave a gift in my Will to more than one Church?

Yes. You can leave a gift to different parish churches or different areas of the Church of England.

## What purposes can I leave my gift to?

A legacy gift can be left to the Church of England for any purpose or general purposes. Since needs change over the years, many parishes encourage legacy gifts to be left for the general purposes of the parish rather than a restricted purpose.

You may wish to include a Letter of Wishes alongside your Will to include personal areas of interest. [Click here to download our Letter of Wishes Template](#)

## How often should I update my Will?

Solicitors recommend that your Will should be updated any time your financial or family circumstances change. It is always wise, even if there are not any significant changes in your circumstances to periodically review this important document 'every five years'.

## Can a PCC claim Gift Aid on a Legacy?

No. All charitable gifts (including gifts in wills left to the Church of England) are exempt from Inheritance Tax. Therefore the gift is **already** exempt from any tax that would have been charged on the amount of the gift.

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