

CHURCH LEGACY

A lasting gift to your church



Solicitors Guide: Leaving a Legacy to the Church



THE CHURCH
OF ENGLAND

www.churchlegacy.org.uk

Leaving a Legacy to the Church of England

The Church of England receives around **£44.2 million** per year through charitable gifts in Wills, and over 5,000 people each year leave a gift in their Will to support the work of their church.

The Church of England itself is a complex set of legal entities, and we frequently receive questions from solicitors asking for guidance. This booklet provides further information and guidance; we hope you find it useful.



National Legacy Officer

Eleanor Gill is the National Legacy Officer and can be contacted via email or telephone if you have an enquiry, or would like further information on behalf of your client.

Email: Eleanor.Gill@churchofengland.org Tel: 020 7898 1564

Church Legacy Website

The Church Legacy website offers quick and easy access to essential information on leaving a legacy, example will clauses and information for Solicitors.

Please visit www.churchlegacy.org.uk



Leaving a Legacy to a Parish Church

Most clients who wish to leave a gift to the Church of England are likely to want to leave it to the work of their local parish church. The proper receiving body in this case is the Parochial Church Council (PCC) of the parish.

This is the *preferred* recipient of any gift. Previously common variants include the vicar, priest in charge or churchwardens, however the PCCs are the governing bodies of parish churches and a PCC is a body corporate under the Parochial Church Councils (Powers) Measures 1956 (as amended).

All PCCs are charities, although those with income under £100,000 are currently excepted from registration with the Charity Commission, and consequently do not have a Charity Number.



Example Parish Church Will Clause

"I give _____ % of my residuary estate or I give the sum of £ _____ (pounds) free of all taxes to the Parochial Church Council of the parish of _____ (registered charity number if applicable _____) in the Diocese of _____ for its general purposes, and I declare that the receipt of an officer of the Parochial Church Council shall be a sufficient discharge to my executors and trustees."

Leaving a Legacy to Other Areas of the Church

Leaving a Legacy to a Cathedral

Clients may wish to leave a gift to their local Cathedral. Cathedrals often have more than one recipient body for legacies so it's a good idea to check with the Cathedral for further information. A list of Cathedral contact details can be found here www.churchlegacy.org.uk/Cathedral-Contacts



Leaving a Legacy to a Diocese

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 the appropriate recipient bodies and are all Registered Charities. Details of all names and charity numbers can be found here www.churchlegacy.org.uk/Diocese-Details



Leaving a Legacy to the Wider Church of England

Clients may wish to leave a gift to the national Church of England, of which there are a number of different bodies; The Archbishops' Council, The Church and Community Fund, or the Church of England Pensions Board. For more information please visit www.churchlegacy.org.uk/CofE



Church Legacy Service

Leaving a Legacy to Multiple Recipients

The Church Legacy Service may be of interest to clients who wish to leave a number of charitable gifts under the umbrella of the Church of England.

In essence, this is a single gift to the Archbishops' Council, with a letter of wishes advising how the gift should be distributed between different entities around the church, or different purposes for the church's work. To find out more, please visit www.churchlegacy.org.uk/Legacy-Service



Example Will Clauses

All example will clauses are available at www.churchlegacy.org.uk or by contacting the National Legacy Officer.

Requesting a Legacy Pack for your Clients

We have free Help and Support Client Legacy Packs available.

Packs can be requested here www.churchlegacy.org.uk/Pack



www.churchlegacy.org.uk

Gifts for General Purposes

Since circumstances change over the years, church members are encouraged to leave gifts in their Wills for the general purposes of their parish.

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.

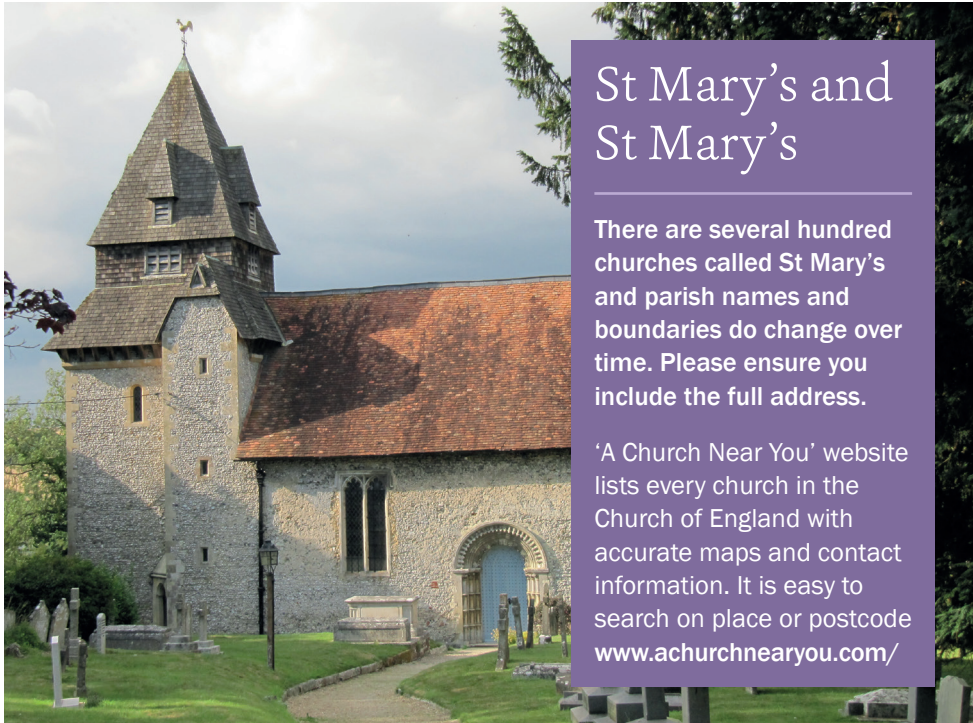


Charitable Status

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 hold charitable status even if they do not have a Registered Charity Number, and all gifts in wills are exempt from inheritance tax.





The Support of the Professional Sector

The support of the professional sector in promoting legacies is vital to all charities, and you can directly increase the likelihood of a gift being left simply by asking the question.

Highlighting the opportunity of making charitable gifts in Wills when speaking with clients can have a significant effect on the levels of gifts pledged and ultimately the work charities and churches are able to deliver. Thank you for all your help and support.



www.churchlegacy.org.uk

“
A legacy gift ensures we continue to
build the living church of tomorrow.
”



www.churchlegacy.org.uk