



# Legacy Giving

*'Yours Lord is the greatness and the power and the glory and the majesty and the splendour, for everything in heaven and earth is yours.' 1 Chronicles 29 v 11*

## What is a legacy gift?

It is a gift of an amount of money or property left in a will. Gifts in wills are a natural part of Christian giving and as we are stewards of everything we own, they should be seen as part of our Christian Stewardship.

Legacy gifts, no matter how big or small, can have a significant impact on the life and work of the Church.

## How can parishes encourage legacy giving?

### 1. Make a simple legacy policy and share it.

A parish legacy policy does not have to be complicated. It should make it clear that legacy gifts are welcome, give confidence that the gift will be used to achieve something significant, and seek to avoid gifts which are restricted to a specific purpose. It should encourage legacy giving as a natural part of Christian giving and should never be used to put pressure on individuals.

Example parish policy on legacy giving:

*"We welcome all gifts in Wills, however large or small, and we promise to use your gifts to make a difference to the work of the Church. Our parish legacy policy is to use gifts to help significant development projects, whether buildings, equipment, mission or staff. Since needs change over the years, we encourage you to leave a gift in your will for the general purposes of the parish rather than a specific purpose.*

*We will discuss possible uses of your gifts with your executors when the time comes, bearing in mind your known areas of interest in the church (e.g. music, buildings, children and youth, overseas mission etc.) and the priorities for the parish at the time. You can be confident that your gift will be used to make a real difference to our future mission and ministry."*

### 2. Make information available regularly

Create resources and make them available to the church family. Simple literature, leaflets and posters can build awareness. It may be helpful to communicate the following messages:

- Thinking about life after death should not be difficult for Christians. We should be prepared both spiritually and practically.
- Write a Will and keep it up to date. Having a Will can save your loved ones a lot of trouble.
- Many Christians give regularly and proportionally from their income. Why not from their estate too?
- A gift in your Will can help your church live out its mission in your community and make a lasting difference to the future.
- A legacy gift is a way to thank God for all the gifts of your lifetime, and to pass on the legacy we've received from Christians in the past to Christians of the future – it is an expression of gratitude and thanksgiving towards God.
- Leaving a gift in your Will can be tax-efficient and may reduce the amount of inheritance tax to be paid.

When carrying out a yearly review of planned giving in your parish, or when running a specific giving programme, try to include information on leaving a legacy gift, including the details of who to talk to about leaving a legacy gift, such as the parish rector or the RCB Property and Trusts department.

It is also very helpful to include suggested wording to leave a gift in your Will (see below).

### 3. Consider Promoting a special Will Week

Churches can participate in an annual national 'Will Aid Week' in the UK or 'Best Will Week' in Ireland, which are initiatives usually held around October or November to raise awareness around leaving gifts to charities and encouraging people to do so. Parishioners can also be encouraged to consider leaving a gift to the Church in their Will. A similar programme could be run on a parish or diocesan basis.

The specific arrangements vary, and range from participating solicitors providing advice on Wills to clients for free in return for the client making a donation to a charity, or providing free consultations or services for reduced fees. See [www.willaid.org.uk](http://www.willaid.org.uk) or [www.Mylegacy.ie](http://www.Mylegacy.ie) for more information.

### How to go about leaving a legacy gift in your will

The Representative Church Body (RCB) is the professional and permanent trustee body for the Church of Ireland. You may like to leave a legacy gift to the RCB, either to be held in Trust for a parish or diocese or for the general funds of the Church, or to leave a gift to a particular parish.

(a) To leave a gift to the RCB in Trust for a particular parish or diocese, or for the general funds of the Church, include the following suggested wording in your Will:

*"I give a gift of ..... to the Representative Body of the Church of Ireland in trust for ....."*

*I direct that any funds received by the Representative Church Body under my Will may be invested in any investments or securities whatsoever in its sole discretion and in all respects as if it were absolutely and beneficially entitled to the funds."*

The RCB ensures the specific conditions of any Trust are adhered to and that funds are applied strictly in accordance with the purposes declared in the Will.

The Church of Ireland is in great need of unrestricted funds to help finance its numerous on-going responsibilities to the whole Church.

(b) To leave a gift directly to a particular parish, include in your Will wording which is acceptable to the select vestry of the parish, and which complies with legal advice, such as the following:

*"I give .....% of my residuary estate OR a gift of £/€..... free of all taxes to the select vestry of the parish of ..... in the Diocese of ..... for its general purposes, and I declare that the receipt of a trustee of the select vestry shall be a sufficient discharge to my executors and trustees."*

**Whichever option you choose, the RCB recommends consulting a solicitor to ensure that any gifts made under a Will are valid and satisfy legal requirements.**

To find out more information or to make a specific enquiry please email [trusts@rcbdub.org](mailto:trusts@rcbdub.org) or call Trevor Stacey, Head of Property and Trusts, on + 353 1 4125602.