



Legacy Fundraising Code of Fundraising Practice

Check-list: key questions to ask

- Is any research conducted in accordance with the Market Research Society guidelines? (4.0)
- Are data protection regulations followed? (4.0)
- Are communication channels chosen appropriately? (5.1)
- Does the activity abide by all relevant Institute Codes? (5.1)
- Is the content and tone of communications appropriate? (5.1)
- Does activity conform to relevant regulations? (5.1, 5.3)
- Does marketing abide by relevant industry codes? (3.0)
- Is marketing characterised by honesty, openness and fairness? (3.0)
- Does marketing denigrate any other charity in any way? (3.0)
- Are clear procedures in place to determine whether CRB or Disclosure Scotland checks are required? (5.4)
- Are CRB or Disclosure Scotland checks carried out where required? (5.4)
- Are the needs and situation of vulnerable individuals considered? (5.4)
- Does marketing respect the fact that the decision is the potential legator's only? (3.0)
- Is all personal information treated as strictly confidential? (3.0, 4.0)
- If case studies are used, has the individual or their family approved any copy and images used? (7.2)
- Are any case studies accurate and respectful of the subject? (5.2, 7.2)
- Does marketing respect the sensitivity of the family and friends of a potential legator? (3.0, 5.2, 7.2)
- Is particular care taken when communicating with vulnerable people? (3.0)
- If potential legators are invited to an event, is the purpose of the event clear? (5.2)
- Do procedures ensure event organisers do not exploit beneficiaries' or supporters' testimonials? (5.2)
- Is a written policy in place and followed relating to face-to-face legacy fundraising? (5.3)
- Do potential legators approve any face-to-face meetings? (5.3)
- Do face-to-face fundraisers accept the right of potential legators to invite third parties to meetings, ensure the meeting's purpose is clear and is undertaken in a sensitive manner? (5.3)

- Do face-to-face fundraisers terminate meetings promptly and courteously, if requested? (5.3)
- Are health and safety regulations met? (5.4)
- Are policies in place to deal with cases where close relationships develop between a fundraiser and potential legator? (6.0)
- Is a policy in place to deal with cases where legators choose to exclude family from their Will? (6.0)
- Are pledgers appropriately engaged in the charity's work? (7.0)
- Are any incentives of appropriate value? (7.3)
- Are policies in place to ensure undue pressure is not placed on donors? (7.4, 8.0)
- Are restricted gifts only used for their intended purpose? (7.5)
- Are potential legators asked to consider expressing any specific purposes as a wish rather than a condition? (7.5)
- Can be met? (7.5)
- Are legacies and 'in memory' gifts administered compassionately? (7.7)
- Do procedures and materials ensure legal advice is not provided by charity representatives? (7.6, 8.8)
- Are potential legators encouraged to seek professional advice? (7.6, 8.8)
- Is the Charity Commission guidance about paying for Wills followed? (7.4)
- Is any suggested wording for inclusion in Wills accurate and effective? (7.4)
- Are fundraisers absent during the preparation, drafting and signing of the Will? (5.4, 8.0)
- Do procedures ensure potential legators freely choose an appropriate will-writer? (8.8)
- Does the charity have the power to be an executor, if asked? (8.0)
- Is it appropriate for a charity or its staff to take on the role on executor? (8.0)
- Are professional fundraising regulations complied with? (8.0)

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1.0 The Codes of Fundraising Practice Explained

The Institute of Fundraising's **Codes of Fundraising Practice** are structured in order to highlight what is mandatory at law, what the Institute regards as a mandatory requirement for its members and what constitutes advice on best practice.

In this Code a phrase where the word:

MUST is in bold indicates a requirement that is mandatory at law.

OUGHT in bold indicates a requirement that is mandatory for members and affiliated organisations of the Institute.

SHOULD in bold indicates a course of action that is recommended as best practice.

Organisations engaged in fundraising **SHOULD** join the Fundraising Standards Board and **SHOULD** follow their complaints procedure.

This **Code of Fundraising Practice** is intended to address fundraising

activity throughout the UK. Legal requirements can vary between different jurisdictions (England & Wales; Northern Ireland; Scotland).

In this Code, **MUST*** in bold indicates a legal requirement within one jurisdiction but not in others.

The Institute recommends that organisations adhere to the most rigorous interpretation of the law applicable to an activity.

Users should be aware that this Code addresses the law as it stands at the date of publication throughout the UK.

Reviews of the law relating to fundraising and fundraising activities, governance and charitable status are ongoing in Scotland, England and Wales.

This **Code** will be revised to take into account any developments or changes in the law that may result from these initiatives.

2.0 Introduction

2.1 Core Approach

The purpose of this Code of Fundraising Practice is to provide guidance on best practice in soliciting legacy prospects and in handling legacy gifts. A legacy is often the largest gift an individual ever donates to a charity and will often include a donor's life savings.

- Legacy fundraising which includes "In Memory Gifts", **SHOULD** be undertaken in a professional, responsible and sensitive manner, with due regard for the interests and confidentiality of donors and potential legators, and the goodwill and reputation of the charity.

Legacy fundraising builds on trust that has been created between the organisation and the potential legator, to reflect gratitude and also awareness of the charity's work, or a relationship between the two parties.

Legacy gifts are also administered by charities, and a balance **OUGHT** to be attained between the obligation of complying with the law, and obtaining maximum funds to fulfil a charity's objectives, whilst maintaining the organisation's and charity sector's reputation and core principles.

3.0 Key Principles

- Charities **SHOULD** ensure that all legacy fundraising activity, marketing and administration, maintains a balance between:
 - the duty of trustees to optimise the benefit to the charity;
 - the potential legator's freedom to provide for her/his family and others; and
 - the sensitivities of the individual supporter and his/her family and friends.

The marketing of legacies:

- **OUGHT** to be characterised by honesty, openness and fairness;
- **OUGHT**, in all cases, to respect the fact that the decision is the potential legator's and his/hers only;
- **OUGHT** to treat all personal information as strictly confidential, unless explicitly agreed otherwise;
- **OUGHT** to respect the sensitivity of the family and friends of the potential legator;
- **OUGHT** to pay particular attention when communicating with vulnerable people, who could include, but are not limited to, the following: service users and client groups; the terminally ill; bereaved relatives or friends; and people with learning difficulties and/or disabilities; and

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- **OUGHT NOT** to denigrate another charity in any way, for example, by talking negatively of another organisation.
- When charities, or others acting on their behalf, undertake legacy fundraising they **OUGHT** to ensure that the content of legacy fundraising material respects and abides by the relevant industry Codes of Practice.
- Fundraisers **SHOULD** be aware of the regulations and codes of regulatory bodies including the Advertising Standards Authority, OFCOM, Direct Marketing Association, the Charity Commission, the Office of the Scottish Charity Regulator (OSCR) and the Charity Commission for Northern Ireland (in due course).

4.0 Research

Market research can help to inform strategies for communicating with potential legators, those who have made a pledge, and how estates are handled.

- All research, whether conducted internally or through external suppliers, **OUGHT** to be conducted in accordance with Market Research Society guidelines (www.mrs.org.uk/code.htm).
- The retention and use of information in any research **MUST** comply with data protection law.
- All information gathered **OUGHT** to be treated as confidential, where it can identify or be attributed to one or more individuals.
- Confidential information **MUST NOT** be disclosed.

5.0 Using Communication Channels Appropriately

Legacy fundraising uses a broad range of channels to communicate with potential legators. For the purposes of this Code, they have been divided into three groups: mass communications, communicating with groups and one-to-one fundraising.

5.1 Mass Communications

Charities and other fundraising organisations use a wide range of one-to-many media routes to market legacies to current and potential legators. These include radio, press, direct mail, inserts, TV, online and email.

When charities, or others acting on their behalf, undertake legacy fundraising they:

- **SHOULD** take great care to ensure the good taste and appropriateness of all promotional literature;

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- **SHOULD** take similar care in the selection and use of the fundraising techniques to be employed in legacy fundraising;
- **SHOULD** ensure that the location and display of all promotional material (especially advertisements) are appropriate to the nature of the cause concerned, the content of the fundraising message and the likely circumstances and disposition of the audience/readership aimed at (for example, the accident and emergency department of a hospital **SHOULD NOT** be considered an appropriate site for promoting legacies);
- **SHOULD** ensure that all communications, whether printed matter or not, are clear and accessible, and in a format suitable for the audience, for example large type where appropriate;
- **OUGHT** to ensure that organisations using an outside telephone agency for legacy calls adhere to the Institute of Fundraising's Telephone Fundraising Code of Fundraising Practice;
- Charities **SHOULD** consider sending a 'pre-call' letter and **OUGHT** to brief the callers about the content and tone of calls; and
- **MUST** ensure that e-activity conforms to the regulations on e-marketing and to data protection requirements that require supporters to opt-in to communications.

For more information, see the Data Protection and Fundraising through Electronic Media Codes of Fundraising Practice.

Charities often publish legacy information giving guidance on how to leave a legacy to the charity. In relation to such information:

- charities **OUGHT** to ensure the accuracy of the contents (which may involve taking legal advice) and **SHOULD** make clear that the contents are not intended to constitute legal advice by the charity and advise potential legators to seek their own professional advice;
- charities **OUGHT** to ensure that the suggested wording for gifts to the charity in Wills is accurate and effective (which may involve taking legal advice) and that the charity is clearly identified (which will usually mean providing the charity's full name, address and the registered office address if the charity is a company - and registered charity number, if it is a registered charity), or in Northern Ireland, the charity tax reference number (pending registration with the Charity Commission for Northern Ireland); and
- if the information refers to making residuary versus pecuniary or specific legacies, charities **OUGHT** to comply with point 7.6.

5.2 Communicating with groups

Group activity will normally consist of an invitation to an event, dinner, reception, or tour, for example.

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- Whether the event is solely about legacies or organised jointly with other fundraising teams, charities **OUGHT** to be transparent about the reason for the invitation to an event, being explicit that legacies will be discussed if the issue is going to be raised.
- Consideration **SHOULD** be given to the appropriate level of financial investment in the event, including from the perspective of the audience.
- Event organisers **OUGHT NOT** to be exploitative in their 'use' of beneficiaries or supporters as case studies or testimonials, and **OUGHT** to respect their dignity and privacy.

5.3 One-to-one fundraising

Many organisations offer the opportunity for potential legators to speak to a representative of the charity on a one-to-one basis, often at a meeting in the supporter's home. The representative of the charity might include a staff member, trustee, volunteer or a third party agency fundraising on behalf of the charity. (In this section 'fundraiser' refers to any such charity representative.)

- Before beginning any face-to-face legacy fundraising activity, a charity **OUGHT** to approve an agreed set of written procedures, clearly establishing a policy on proper practice for this activity.
- The set of procedures **OUGHT** to be communicated to all fundraisers engaged in face-to-face legacy fundraising activities and fundraisers **OUGHT** to abide by its requirements.
- Face-to-face meetings in a potential legator's home to discuss legacies **OUGHT NOT** to occur without that person having first had the opportunity to decline the meeting.
- Meetings **SHOULD** always be held by prior appointment, and **SHOULD** be confirmed in writing.
- In all face-to-face fundraising, fundraisers **OUGHT** to:
 - accept the right of the potential legator to invite a third party of their choice (such as a friend, solicitor, or family member) to be present at any stage of the face-to-face meeting(s). Fundraisers who deny individuals this right, run the risk of being accused of exerting undue influence and such denial may lead to the Will being contested;
 - remind the potential legator of the purpose of their face-to-face visit;
 - ensure that the meeting is undertaken in a manner and at a length that is sensitive to, and suits the interests and concerns of, the particular potential legator and that the fundraiser's behaviour cannot be construed as threatening;

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- accept the right of the potential legator to terminate the face-to-face meeting at any time, and **OUGHT** to accept the termination promptly and courteously;
- keep clear and precise records of all contact they have with potential legators and conclude by summarising any future action; and
- inform potential legators, once they have received a record of the meeting, that they can change any commitment made without further contact on the issue if they so wish.

5.4 Health, safety and risk management in one-to-one communications

- Charities **MUST** comply with health and safety legislation and consider employee and volunteer safety while doing this work.
- Charities **SHOULD** make provision for mobile phones, the logging of times and locations of any visits and, possibly, the scheduling of a telephone call to a central office once a home visit has been concluded.

Because Criminal Records Bureau (CRB), Disclosure Scotland and Access Northern Ireland checks involve disclosing sensitive, personal information they are only legally allowed to be carried out for some positions. Within this group there are also some specific positions for which a check is a legal requirement.

- Charities **MUST** carry out CRB, Disclosure Scotland or Access Northern Ireland checks where they are legally required and **SHOULD** carry out checks where they are legally allowed, in order to safeguard vulnerable people.
- Where there is this legal discretion charities **OUGHT** to follow a clear procedure to determine whether a check is necessary.
- This procedure **SHOULD** include considering factors such as whether the individual will have direct contact with vulnerable groups and if so whether it will be supervised.

Charities may find it helpful to seek professional advice about this complex area of law. Information is also available from the Criminal Records Bureau (www.crb.gov.uk), the Scottish Criminal Records Office (www.disclosurescotland.co.uk) or Access Northern Ireland (www.accessni.gov.uk).

- Charities **OUGHT** to consider the needs and situation of vulnerable individuals before embarking on face-to-face fundraising activity.
- If the fundraiser has any concerns, he or she **SHOULD** arrange to be accompanied by a third party.
- Evaluation systems and methods **SHOULD** be in place to ensure that any problems (or potential problems) can be identified and corrected.

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- Fundraisers **OUGHT** to ensure that they are absent at all times during the preparation, drafting and signing of the Will, which includes being absent when a lawyer or professional Will-writer* (see Definitions) takes instructions for a Will.

6.0 Ethical Issues

Close relationships can develop between a fundraiser and a potential legator. This can sometimes favour the fundraiser rather than the charity, and a legacy may be left to the individual in their personal capacity, rather than to the charity.

- Charities **OUGHT** to be aware of these potential dangers and **OUGHT** to have in place policies and procedures to deal with such instances.
- If a legacy is offered in a personal capacity, fundraisers **OUGHT** to explain that, should the legator wish to give a legacy to him/her personally, then the fundraiser is obliged to disclose the gift to his/her line manager at the charity.
- Fundraisers **OUGHT NOT** to take advantage of their employment by the charity to solicit a personal legacy.
- If a charity considers that a fundraiser has abused his/her position and has solicited a personal legacy, the charity **OUGHT** to have in place disciplinary procedures for dealing with such situations.
- If volunteers and/or staff are to be asked for legacies, it **SHOULD** be made clear that they are under no obligation to leave a legacy.

Sometimes a potential legator decides to benefit a charity in preference to his or her own family.

- If a potential legator asks the charity to explain to disinherited family members why they are being disinherited, the charity **SHOULD** only explain why the charity needs the legacy and **SHOULD** ask the supporter to put in writing to the charity his/her reasons for benefiting the charity instead of his or her family.
- The charity **SHOULD** retain the letter on file and **SHOULD** recommend to the potential legator that he/she keep a copy of the letter with his/her original Will.

7.0 Other Relations with Supporters, Pledgers and Legators

7.1 Ongoing contact with pledgers

- Charities **SHOULD** recognise that it is important to nurture and develop the support of individuals who have let them know of the charity's inclusion in their Wills.

Where development work is undertaken with a known legacy pledger, the charity:

- **SHOULD** respect the wishes of the pledger if they want no further communication from the charity or only a stated level of contact, wherever possible;
- **OUGHT** to be clear about how the charity can involve the pledger in their work and the extent to which the pledger's requirements can be met.

7.2 Use of case studies

Case studies of previous legators and current pledgers are an important part of supporter communications with potential legators.

- Where case studies are used they **OUGHT** to be accurate and not fictitious.
- At all times the charity **OUGHT** to respect the subject of the case study and his/her situation.
- The charity **OUGHT** to ensure that either the individual, or in the case of the deceased, his/her family or personal representatives approve copy and use of images.
- Where the real names or other elements of case studies are changed or are a composite of several case studies, this **OUGHT** to be made clear and be explained within the case study.

7.3 Use of incentives and loyalty programmes

Charities and their agents may choose to make use of a range of incentives to promote legacy giving.

- Charities **OUGHT** to ensure that incentives and recognition devices offered to potential legators are of appropriate value, which will usually be of minimal cost.

7.4 Paying for Wills with Charity Funds

- In relation to free and discounted Will schemes as well as requests to pay for Wills, charities **OUGHT** to follow the Charity Commission guidelines as set out in the Charity Commission guidance 'Paying for Wills with Charity Funds' at: www.charitycommission.gov.uk
- Fundraisers **OUGHT NOT** to make it a condition that the charity is included in the Will and **MUST NOT** exert undue influence on potential legators.

Fundraisers who fail to follow these guidelines run the serious risk that the Will may be contested and such actions may jeopardise all of the organisation's legacies. See section 7.0 for the legal requirements for fundraisers regarding Will writing.

7.5 Conditional Gifts

Sometimes potential legators want to give a legacy to a charity subject to a requirement that the legacy is used for a specific purpose.

- That the legacy is used for that specific purpose may be a condition of the gift and, if so, the charity **MUST** comply with it.

Alternatively, the purpose may be expressed as a non-binding wish, with which the charity can choose whether or not to comply.

In relation to such legacies:

- the charity **OUGHT** to ask the potential legator to consider expressing their purpose as a wish rather than as a condition and explain the difficulties that can arise if the charity cannot or ceases to be able to comply with a condition and that the legacy might then fail;
- however, the charity **SHOULD** make clear that the potential legator is free to make the legacy subject to a condition as to its use if he or she so chooses;
- the charity **OUGHT** to inform the potential legator if it is not possible or it is unlikely that the charity can comply with the proposed condition(s);
- if the potential legator proposes to make the legacy subject to an expressed wish as to its use, the charity **OUGHT** to be honest and open about whether it is likely that the charity will comply with the wish.
- When a charity receives a legacy subject to a requirement that it is used in a specific way or for a specific purpose, e.g. endowments, the charity **SHOULD** consider whether legal advice is needed about whether or not the specific purpose is a condition or a non-binding wish, particularly if there is any doubt.

7.6 Residuary versus pecuniary or specific legacy

Sometimes charities are asked by potential legators whether they should leave a residuary, rather than a pecuniary or specific legacy (see Definitions).

- Charities **OUGHT NOT** to give legal advice.
- If a charity does state a preference, the charity **OUGHT** to make clear to potential legators that they **SHOULD** seek professional advice in relation to their own personal circumstances before making a decision.

7.7 Administering Legacies and 'In Memory' Gifts

Gifts to charities following the death of supporters are particularly important because of their significant financial value to the work of the charity. Such gifts include both legacies and 'In Memory' donations.

Such gifts may be received at a time when family members and friends are grieving and those dealing with the gift, often the next of kin or a close friend, may feel particularly sensitive to how it is handled by the charity. In addition to feelings of grief, family and friends may be under some strain in managing the deceased's estate or experience feelings of obligation to the deceased. Charity staff administering 'In Memory' donations or legacies act as ambassadors for their charities.

- Staff dealing with 'In Memory' gifts **SHOULD** ensure that donors are thanked appropriately and that any recognition is suitable.
- Charity staff **SHOULD** communicate with family and friends of the deceased, including lay executors, with professionalism, courtesy and sensitivity.
- Communication with professional executors or other professionals **SHOULD** be courteous and professional at all times.
- Where names are mentioned or case studies sought and subsequently used, permission **OUGHT** to be obtained from the next of kin, where possible.
- Charity staff **SHOULD** at all times be mindful of the need to balance the opportunity to promote on-going support with the sensitivities associated with bereavement.

Charity staff administering legacies have a particular responsibility to balance legal duties and the optimisation of benefit to charity, with the maintenance of their charity's reputation and future income stream, whether dealing with professional or 'lay' executors.

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- Legacy administration procedures **SHOULD** take account of the sensitivity of their situation.

For guidance, contact the [Institute of Legacy Management](#), a not-for-profit organisation that promotes professional standards in legacy administration and provides consultancy, training and support services to its members.

8.0 Charities and Legal Information

- Charities **OUGHT** to inform fundraisers not to provide legal advice.
- Legacy fundraising material **OUGHT** to make clear, where relevant, that the contents are not intended to constitute legal advice by the charity, and that potential legators are strongly advised to seek independent professional advice from their own professional advisor.
- A charity may suggest potential lawyers or professional Will-writers (see Definitions) but **OUGHT** to offer a choice of at least two and **OUGHT NOT** make a recommendation.
- Alternatively, if the potential legator does not have a lawyer or professional Will-writer, the legator **SHOULD** be referred to the relevant Law Society or the Society of Trust and Estate Practitioners.
- Charities **OUGHT NOT** to draft or be directly involved in drafting Wills in favour of the charity.
- A fundraiser **MUST NOT** exert undue influence on a potential legator.
- Witnesses to a Will under which a charity benefits **OUGHT** to be independent of the charity.
- In particular, a representative of the charity **OUGHT NOT** to be a witness.

A representative of the charity acting as a witness may lead to the Will being contested.

- To act as executor, if asked to do so by a potential legator, the charity and its officers **MUST** have the power to do so (which usually means that the charity must have trust corporation status or be able to appoint an individual as executor on its behalf).
- The charity **OUGHT** to also consider, for it or its officers, whether it is appropriate to take on the role of executor, which may depend on the size of the legacy, and whether taking on the role is to be made a condition of receipt of the legacy.

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- In England and Wales, whenever legacy marketing activity involves direct contact between the public and a third party agency, the charity **MUST*** comply with the Charities Act 1992, as amended, provisions on declarations by professional fundraisers.

Similar regulations apply in Scotland under the Charities and Benevolent Fundraising (Scotland) Regulations 2009 (further information is available from the Office of the Scottish Charity Regulator).

9.0 Definitions

- *Bequest or Legacy*

A gift in a Will to a person or organisation. There are different types of bequests. The main ones are:

- *Residuary legacy*

A gift of the residue (or a share of the residue) of the estate. Residue is whatever is left after all debts, funeral expenses, certain other costs and tax and any other legacies have been deducted.

- *Pecuniary legacy*

A gift of a fixed sum of money. The value of a pecuniary gift will decrease over time, as the cost of living increases.

- *Specific legacy*

A gift of a particular named item - for example, a piece of jewellery, furniture, a painting, buildings, land, house contents, chattels, shares etc.

- *Contingent legacy*

A gift that is dependent upon the occurrence of an event which may or may not happen. For example, a gift to a charity which applies only if other beneficiaries named in a Will die before the individual dies.

- *Life interest / Reversionary bequest*

A right to enjoy property, or the proceeds of investment of property, until death or in the case of some reversionary interests, some other event. The beneficiary of a life interest is known as the 'life tenant'. The interest will cease on death of the life tenant.

- *Gift in remainder / Remainder, interest in*

An interest/gift in property that comes into effect after a prior interest in the property has ended e.g. in a property subject to a life interest. A beneficiary of a gift/interest in remainder is known as a "remainderman".

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- *Charity*

'Charity' is used to denote both charities (in the strict legal sense) and other voluntary organisations promoting or supporting charitable, benevolent or philanthropic purposes.

- *Codicil*

A document which amends (e.g. alters or adds to) a Will. It must be drawn up and executed in the same way as a Will in order to be valid.

- *Estate*

All the deceased's assets and liabilities (debts) at death.

- *Executor(s)*

The persons appointed by an individual in his/her Will who are responsible for administering the deceased person's estate. Personal representatives include executors.

- *Legally qualified*

Someone who holds a qualification recognised by the Law Society of England and Wales, the Law Society of Scotland, the Law Society of Northern Ireland, the Bar Council of England and Wales or Northern Ireland, the Faculty of Advocates in Scotland or the Institute of Legal Executives.

- *Legatee*

The beneficiary of a legacy.

- *Legator*

Someone who has died leaving a legacy to a charity. A 'potential legator' is someone who may include a gift to charity in his or her Will.

- *Pledge*

A promise or statement that an individual intends to include a legacy in their Will or has already done so. It is not a binding contract.

- *Pledger*

The term 'pledger' is used to denote someone who has informed the charity that they have included, or plan to include, a legacy to that charity in their Will.

- *Professional Will-writer*

For the purposes of this Code, a professional Will-writer is an individual that meets the following standards:

- can provide proof that she/he has passed an examination in the subject of Wills with a recognised legal training provider. Recognised legal training providers include: Law Colleges and training institutes accredited by the Law Society of England and Wales, the Institute of Legal

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Executives, Central Law Training, STEP and the Institute of Professional Will writers. This listing should not be taken as being exhaustive:

- has professional indemnity insurance (minimum cover £2m);
- undergoes mandatory continuing professional development (minimum 20 hours a year);
- offers the ability for clients to gain redress from a recognised body in default of the individual, the body holding adequate funds for this purpose; and
- holds membership of a professional body which has a mandatory Code of Conduct and can regulate; sanctions must include expulsion from membership.

- *Restricted fund*

Monies or property required to be held for a specific project or cause, rather than for the general funds of a charity.

- *Supporter*

Someone who has offered time or money to help the charity carry out its work or achieve its objectives.

- *Testator/Testatrix*

Someone who has made a Will.

- *Will*

Either a Will or a codicil. In order to be valid, a Will/codicil must be drawn up and executed in accordance with certain formalities. Both can include a legacy to charity.

10.0 Appendices

10.1 Useful contacts

- Advertising Standards Authority:
<http://www.asa.org.uk>
- Association of Charitable Foundations:
www.acf.org.uk
- Charity Commission for England and Wales:
www.charity-commission.gov.uk
- Charity Commission for Northern Ireland:
www.charitycommissionni.org.uk
- Criminal Records Bureau:
www.crb.homeoffice.gov.uk

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- Direct Marketing Association:
www.dma.org.uk
- Access Northern Ireland:
www.accessni.gov.uk
- Disclosure Scotland:
www.disclosurescotland.co.uk
- HMRC:
www.hmrc.gov.uk
- Institute of Legacy Management:
www.ilmnet.org
- Information Commissioner:
www.ico.gov.uk
- Institute of Legal Executives:
www.ilex.org.uk
- Institute of Professional Will-Writers:
www.ipw.org.uk
- Office of Public Sector Information:
www.opsi.gov.uk
- Office of Scottish Charity Regulator:
www.oscr.org.uk
- OFCOM:
www.ofcom.org.uk
- Remember a Charity:
www.rememberacharity.org.uk
- Society of Trust and Estate Practitioners:
www.step.org
- The Bar Council of England and Wales:
www.barcouncil.org.uk
- The Faculty of Advocates (Scotland):
www.advocates.org.uk
- The General Society of the Bar of Northern Ireland:

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www.barlibrary.com

- The Law Society of England and Wales:
www.lawsociety.org.uk
- The Law Society of Northern Ireland:
www.lawsoc-ni.org
- The Law Society of Scotland:
www.lawscot.org.uk

10.2 Working Party

- Justine Williams, Practical Action, Chair of Working Party
- Anthony Clay, Institute of Fundraising Standards Committee representative
- Crispin Elison, Institute of Legacy Management
- Paul Farthing, Cancer Research UK
- Iain McAndrew, Guide Dogs
- Jane Orford, UNICEF UK
- Richard Radcliffe, Smee & Ford
- Laura Soley, Bates Wells & Braithwaite
- Laura Thomas, Institute of Fundraising
- Ann Vautier, Institute of Fundraising

Institute of Fundraising Code Working Parties provide advice and make recommendations to the Institute's Standards Committee in the process of Code development.

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