# GRIENDS OF FRIENDLESS CHURCHES CHURCHES



Your gift to future generations



## From our Director

Historic places of worship are our greatest architectural legacy, and our nation's most important cultural treasures.

As an independent, non-denominational charity, we care for redundant churches and chapels across England and Wales. We currently own more than 60 churches, and we take more into our care every year. Approximately half of our churches are in Wales and half in England. All of the churches in our care are still consecrated and still hold an important place in their communities.

These are places where, for centuries, people celebrated and sang, worshipped, and worked, where they silently poured out their hopes and fears. They are at the heart of our national and local identity – places where you can hear centuries of faith in the cold stone and feel the slow passing of time.

These churches are our humble heritage. They are ancient. They are ours. They are steeped in memory, and the only monuments to the lives of hundreds of people that history has forgotten.

Legacies help us provide a future for redundant churches. Your gift will help us to save more places of worship, to retain them as public spaces, and to maintain the churches in our care for those who come after us.

Your gift is to future generations, ensuring the survival of these places of solace, beauty, enjoyment and inspiration.

Rachel Morley Director of the Friends of Friendless Churches

Image opposite: St Mary's, Tal y Llyn, Anglesey Front cover image: St Baglan's, Llanfaglan, Gwynedd

## What your gift can do

As a small charity, the Friends of Friendless Churches relies on the generosity and support of its donors to rescue and repair beautiful and historic places of worship.

Your gift will enable us to:

- Offer a future to important places of worship across England and Wales when they close their doors
- Keep more churches in good repair and open to the public
- Rescue redundant places of worship which have been forgotten and derelict for decades
- Employ traditional craftspeople to undertake skilled repairs to our churches and the extraordinary works of art they contain
- Be a voice for redundant places of worship, to ensure they are properly represented in the heritage sector
- Keep churches open daily, accessible and free to visit
- Continue to allow these special places to provide spiritual and intellectual nourishment for generations to come

We promise to put your donation to very good use in achieving these aims. We are a small team and work on a shoestring, putting as much as possible into saving places of worship. On average, 90% of our annual income goes towards directly towards rescuing and repairing redundant churches. With your support, these places can continue to inspire generations to come.



### Some recent legacies

#### **Richard's legacy**

Richard credited S.R. Badmin's Puffin picture-book, *Village and Town*, with converting him to the power of architecture as a child. For over 30 years, he worked as an architect on great historic buildings from Windsor to Kedleston, London to Dublin. Parish churches were his greatest love. In his work, he designed font covers, light fittings, and furniture for rustic rural churches.

Richard generously remembered the FoFC in his will. His gift enabled us to meet our match-funding requirements for a major grant, and ultimately, enabled us to repair twelve historic churches. From mending leaky roofs to conserving medieval wall-paintings, Richard's legacy means these churches are in better condition than they have been for decades. And it means that they are open to all to enjoy every day.

#### Colin and Val's legacy

Colin and Val were keen walkers. They regularly passed the little church at Hutton Bonville in North Yorkshire. Its timeless melancholy touched them. For a long time, St Lawrence's was friendless. It had lain empty and locked for over a decade before we took it into our care.

Colin and Val decided that they wanted to be remembered for their love for this lonely, medieval church. With their gift, we have been able to restore it. We've mended the leaking roof, shored up the cracking walls, re-glazed the broken windows, and replastered the interior, which had been slowly crumbling.

Their gift helped to give this church a future.

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### Making your Will

Your Will determines who will receive your assets and possessions after your death, and who will be the Executors responsible for carrying out your wishes. These can often be difficult decisions, and we recommend that you contact a solicitor to draw up your Will so that your wishes can be properly implemented, and legal formalities properly dealt with. The Law Society's website can help you find a solicitor in your area: www.lawsociety.org.uk. Before seeing the solicitor, you should prepare a list of your assets and any liabilities (your assets include bank accounts, property, insurance policies and valuable items; your liabilities include any debts or mortgages). Your solicitor can guide you on the choice of Executors – typically, relatives, close friends or a solicitor (you can have up to four Executors).

#### **Updating your Will**

If you have already made a Will and wish to change it, you can either add a codicil (a formal document containing the desired changes) or make a new Will which supersedes the existing Will. In any event, you should review your Will every few years to make sure it still reflects your wishes.

#### Inheritance tax considerations

Your solicitor can advise you on potential inheritance tax liabilities on your estate, and any scope for mitigation. In summary, inheritance tax is charged at 40% on the value of an individual's estate insofar as it exceeds any available tax-free allow-ances and other reliefs.

Gifts to charity in a Will do not incur inheritance tax. Moreover, by leaving 10% or more of your net estate to one or more charities, the overall rate of inheritance tax on the remainder of your estate can be reduced from 40% to 36% (after allowances and reliefs). If you are considering leaving 10% or more of your estate to charity, your solicitor will be able to advise on the conditions that need to be met if your estate is to benefit from the 36% rate.

Your solicitor will be able to discuss with you your plans for gifts to charity under your Will in the context of your overall estate and appropriate gifts to family and loved ones.

## Gifts to the Friends of Friendless Churches

Every gift is important to us, and we are incredibly grateful to individuals who consider remembering the Friends of Friendless Churches in their Will. It can be helpful to your solicitor to have our charity details to incorporate into a Will, and these are set out below.

There are two main ways of leaving gifts to the Friends of Friendless Churches in your Will:

A pecuniary gift: This is a straightforward cash gift of a specific amount of money. If you would like to leave a pecuniary gift to the Friends of Friendless Churches you may find the following wording helpful: 'I give to Friends of Friendless Churches of 70 Cowcross Street, London, EC1M 6EJ, registered charity number: 1113097, the sum of  $\pounds$ ...'

**A residuary legacy:** This is a percentage sum of your estate, so after all individual gifts have been allocated, the remainder of your assets can be divided up on this basis. A potential benefit of residuary legacies is that the value is not affected by inflation as there is no fixed sum. You may find the following wording helpful: 'I give all (or a ...% share) of the residue of my estate to Friends of Friendless Churches of 70 Cowcross Street, London, EC1M 6EJ, registered charity number: 1113097.'

Other types of gift that can be made under a Will include: a reversionary gift (where named beneficiaries receive benefits during their lifetime, with the fund passing to the charity on their death), a conditional gift (where the charity only receives a benefit if a named beneficiary does not survive you), and a specific gift (where a particular asset is left to the charity).





## Should my gift be for a particular church?

Unrestricted legacies enable us to direct funds to where the need is greatest at the time. We take on new churches every year and have fresh restoration projects to tackle, so unrestricted gifts give us greater flexibility and enable us to work with greater effect.

However, if you would like your legacy to benefit a favourite church which we own or a particular aspect of our work, it may be appropriate for your gift to the charity to be subject to a non-binding wish as to how it should be used. If you are considering this approach, we would be happy to discuss with you the feasibility of complying with your wish. It is also possible for a legacy to be subject to a legally binding condition as to how it should be spent, but you should note that the gift may fail if the charity is unable to comply with the condition (so that the legacy would then fall back into the residue of your estate). Again, if you are considering leaving a restricted gift, we would be happy to discuss with you the proposed condition. Where the condition relates to expenditure on one or more churches in our care, we would usually be able to comply with the condition.

## Thank you

In honour of your gift, it may be possible to install a memorial about the works that you have helped to fund, such as a small plaque or an inscription on a pew, roof timber, piece of new masonry or window glazing. We will be glad to discuss this with you.

We will also be delighted to recognise your support in our member magazine and at our Annual General Meeting (unless you wish to remain anonymous).

If you have already remembered the Friends of Friendless Churches in your Will, thank you. We are extremely grateful for every gift that we receive.

#### **Contact us**

If you are considering a gift to the Friends of Friendless Churches in your Will, our Director, Rachel Morley, would be delighted to discuss your wishes with you. However, it is not appropriate for us to be involved in the Will drafting process, for which independent advice is needed.

Please note that this brochure does not constitute legal or tax advice.

In *A Passion for Churches*, John Betjeman, one of our founding members, made a rallying cry for 'friendless' churches:

And should we let the poor old churches die? Do the stones speak? My word, of course they do!

Since 1957, we have been working to rescue and repair these precious buildings, which are the architectural, spiritual and cultural legacies of many generations that lived before us. Your gift to the Friends of Friendless Churches will be woven into the centuries-old story of our churches – a story which, with your help, will continue for many, many generations to come.

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