



York Area  
Quaker Meeting

## Legacies Policy

Trustees Meeting 2020.02 14.

### Preamble

- 1 Membership of the Religious Society of Friends is a very important part of many Friends' lives, and we are thankful that in recognition of this, some Friends decide that they would like to leave part, or even the whole, of their estate to the Society, on their death.
- 2 A gift in a will is a gift to future generations of Friends, enabling them to continue to put Quaker values into practice – just as we can today because of the generosity of others in the past.
- 3 For many Friends it is their local meeting which is important to them. It is to their Meeting that they wish to make a gift. In our area the legal entity (and registered charity) for Quakers is at the level of York Area Quaker Meeting and we are increasingly building links and a sense of solidarity between our five Local Meetings. The Trustees of Area Meeting hold the legal duty to oversee the spending of any legacy whether the gift is made to a Local Meeting or to Area Meeting. We are very aware that we are part of the wider Religious Society of Friends. Britain Yearly Meeting is its own registered charity and is experienced in receiving legacies and has processes for distributing funds to Area and Local Meetings if part of a legacy made to the national charity is restricted to use at a local level.

### This Guidance for Friends, Local and Area Meeting

- 4 This guidance has two purposes. First, it provides the details of the process which a Local Meeting or the Area Meeting will follow if a bequest is received at a Local or Area Meeting level. Separate guidance is available from BYM on their process for dealing with legacies, and channelling funds to Area and Local Meetings. Second, it is designed to help Friends who may be thinking of leaving funds to York Area Quaker Meeting or to one of its five Local Meetings.

### Guiding Principles

- 5 In managing a legacy, we will aim to follow the four guiding principles of the Institute of Legacy Management:
  - **Sensitivity** – we will treat everyone involved with respect, tact and dignity, recognising the grief family members may be experiencing.

- **Collaboration** – we will work together to engage everyone involved, whether this be family members or executors on exploring preferences for how the money might be spent; or Friends representing different parts of our Area Meeting.
- **Integrity** - we will act according to the highest standards throughout the process in order to ensure that every donor's final wishes achieve their greatest potential.
- **Transparency** – we will be open about the work we do, taking every step to ensure all parties clearly understand the process.

### YAQM's Legal Duties

- 6 Our auditors have defined the three legal duties which Trustees have in relation to legacies. These are:
- To make sure that the terms of the bequest are adhered to.
  - To make sure that funds are used in pursuit of the aims of the Charity;
  - To make sure that the funds are used for charitable purposes;

### The Process

- 7 The family member and/or executor may approach any representative of the Local Meeting or Area Meeting. The Friend approached should put the family member/executor in touch with the Clerk of Trustees, who in turn will inform the YAQM Treasurer.
- 8 If a gift is left to Area Meeting, then the Clerk of Trustees will approach the Clerk of Area Meeting. Between them they will work out a process for devising a plan for how the legacy will be spent. If the gift is for less than £5K and is unrestricted, incorporating the gift into Area Meeting funds should be an option, although however small the gift, thought should be given to how the money is used in relation to the interests of the donor. If the gift is restricted in a clear way (e.g. for the Property Fund or the Bursary Fund) and the wish of the donor can be implemented with ease, then the gift can be incorporated with a minimum of administration. If the gift is for more than £5K and/or is restricted in some way, then the two Clerks will wish to recommend to Area Meeting the creation of a small working group to prepare options for the use of the legacy. The group (perhaps 3 Friends) should comprise people who knew the Friend who has made the gift, together with the Treasurer who can identify any financial needs of Area Meeting. Area Meeting should then consider the options proposed, and once they have reached a decision, the plan should be referred to Area Meeting Trustees. The presumption will be that after satisfactory scrutiny in relation to the legal responsibilities, the recommendations of Area Meeting will be respected.
- 9 If the gift is left to a Local Meeting, then a similar process will apply. In this case the Clerk of Trustees will consult with the Clerk of the Local Business Meeting. If the gift is for less than £5K and is unrestricted, incorporating the gift into the Local Meeting's funds should be an option, although however small the gift, thought should be given to how the money is used in relation to the interests of the donor. If the gift is restricted in a clear way and the wish of the

donor can be implemented with ease, then the gift can be incorporated with a minimum of administration. If the gift is for more than £5K and/or is restricted in some way, then then the two Clerks will wish to recommend to the Local Business Meeting the creation of a small working group to prepare options for the use of the legacy. The group (perhaps 3 Friends) should comprise people who knew the Friend who has made the gift, together with the Local Meeting Treasurer who can identify any financial needs of the Local Meeting. The group in this instance may wish to consult with Area Meeting Clerk and Area Meeting Treasurer if the terms of the legacy might allow for a wider group of Friends within the Area Meeting charity to benefit from its application. The Local Business Meeting should then consider the options proposed, and once they have reached a decision, the plan should be referred to Area Meeting Trustees. The presumption will be that after satisfactory scrutiny in relation to the legal responsibilities, the recommendations of the Local Business Meeting will be respected.

- 10 In either scenario as set out in paragraphs 8 & 9, the option of creating a restricted fund and not spending the legacy in one go should be considered. The size of the legacy will be of significance in making any decision on this.

#### Follow up

- 11 In both scenarios (paras 8 & 9), the plan proposed should incorporate a reporting function on how the funds have been used. A report might be prepared after a year if the funds have been distributed in one go. If a restricted fund is created, then a short annual report might be prepared. The report might be submitted to Area Meeting/Local Meeting (according to the destination of the gift), Area Meeting Trustees and to the family/executor of the deceased Friend.

#### **Approved Feb 2020**

John Guest  
Clerk of Trustees YAQM