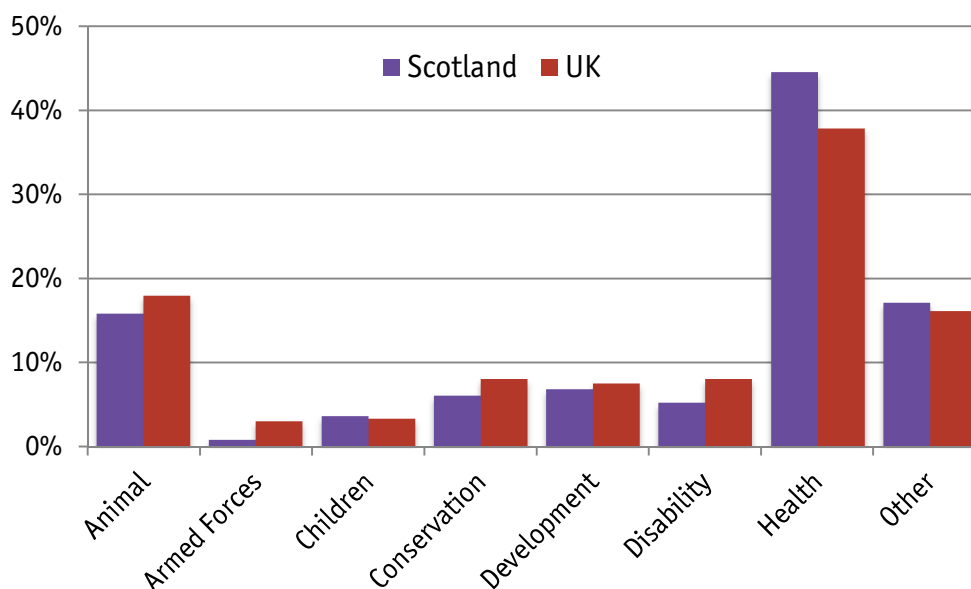


In summer 2015 Legacy Foresight carried out some research into the Scottish legacy market on behalf of a consortium of charity clients. As part of this project we compiled a list of the top 50 charities, ranked by their Scottish legacy income. To complete the ranking, we asked a number of large UK-wide charities to give us their Scottish legacy figures. In thanks, our clients have agreed to share this ranking with all those who contributed.

Key points emerging

- The top 50 charities by Scottish legacy income achieved combined legacy income of £101m in 2013/14.
- The 28 Scottish charities in the group accounted for 43% of the total income; while the 22 cross-border charities accounted for 57%.
- Between 2009/10 and 2013/14, the 50 charities saw their Scottish income rise by just 0.5% p.a. Growth was somewhat slower than for the UK as a whole, where over the same period legacy incomes grew at 1.2% p.a.
- Over the period, the UK-wide charities saw their Scottish incomes grow by 1.1% p.a., in contrast to their Scottish-based counterparts who saw a slight negative growth of -0.2% p.a.
- Health charities are by far the largest group, accounting for 45% of income. This sector is dominated by the biggest player, Cancer Research UK, making up 30% of the health sector.
- Compared to the UK overall, the health sector is more dominant - health charities represent 45% of the Scottish top 50 charities' income, compared to 38% across the UK.
- Other significant sectors are animal charities (16%), development charities (7%) and conservation (6%)
- Disability and development charities have seen the fastest Scottish income growth over the 5 years 2009/10 - 2013/14, with 11% and 7% growth p.a. respectively. Animal, children, conservation and health charities have all experienced negative growth.

Income of top 50 legacy charities by sector: Scotland v the UK, %.



Reading the tables overleaf

1. Legacy income is an average of the 3 years from 2011/12 – 2013/14.
2. Growth rates are calculated on the 5 years from 2009/10 – 2013/14.
3. Income for Scottish charities is drawn from their published accounts. It includes income from all legators, wherever they lived.
4. Income for UK-wide charities is drawn from their legacy administration databases. It includes income from all Scottish legators, based on their last known address.

The top 50 charities by Scottish legacy income, 2013/14

Rank	Charity name	Legacy Income, £m	Growth, %p.a.	Sector	Coverage
1	Cancer Research UK	13.7	-1.8%	Health	UK Wide
2	RNLI	8.6	7.2%	Other	UK Wide
3	National Trust for Scotland	7.2	-8.4%	Conservation	Scottish
4	SSPCA	7.2	4.0%	Animal	Scottish
5	Erskine Hospital	5.1	-12.3%	Health	Scottish
6	BHF	3.8	8.4%	Health	UK Wide
7	Marie Curie	3.7	3.9%	Health	UK Wide
8	Macmillan	3.6	-8.6%	Health	UK Wide
9	PDSA	3.3	-3.2%	Animal	UK Wide
10	Guide Dogs	3.3	5.5%	Animal	UK Wide
11	Salvation Army	3.1	-0.2%	Other	UK Wide
12	Chest, Heart & Stroke Scotland	2.7	-1.4%	Health	Scottish
13	The Church of Scotland	2.6	-3.4%	Other	Scottish
14	St Columba's Hospice Limited	2.2	-0.2%	Health	Scottish
15	Children's Hospice Ass. Scotland	1.8	-6.5%	Children	Scottish
16	RSPB	1.8	4.0%	Animal	UK Wide
17	RNIB	1.7	9.8%	Disability	UK Wide
18	Arthritis Research UK	1.6	14.4%	Health	UK Wide
19	MS Society Scotland	1.5	9.8%	Health	Scottish
20	University of Aberdeen Devt Trust	1.5	8.1%	Health	Scottish
21	Ayrshire Hospice	1.4	22.5%	Health	Scottish
22	Age Scotland	1.3	10.1%	Other	Scottish
23	Worldwide Cancer Research	1.3	-8.9%	Health	Scottish
24	Children 1st	1.3	6.6%	Children	Scottish
25	Save the Children	1.3	-3.0%	Development	UK Wide
26	Christian Aid	1.1	9.0%	Development	UK Wide
27	Alzheimer Scotland	1.1	16.5%	Health	Scottish
28	Oxfam	1.1	-0.3%	Development	UK Wide
29	British Red Cross	1.1	35.3%	Development	UK Wide
30	Royal Blind Asylum and School	0.9	17.7%	Disability	Scottish
31	Barnardo's	0.9	-15.2%	Children	UK Wide
32	Strathcarron Hospice	0.9	12.7%	Health	Scottish
33	Dogs Trust	0.8	-38.4%	Animal	UK Wide
34	Scottish War Blinded	0.7	-0.3%	Disability	Scottish
35	Parkinsons UK	0.7	9.4%	Health	UK Wide
36	WWF	0.7	-9.4%	Conservation	UK Wide
37	Scottish Catholic Intl Aid Fund	0.7	-3.0%	Development	Scottish
38	Scottish Wildlife Trust	0.6	2.6%	Conservation	Scottish
39	Cats Protection	0.6	9.5%	Animal	UK Wide
40	Capability Scotland	0.6	7.0%	Disability	Scottish
41	Diabetes UK	0.5	-14.7%	Health	UK Wide
42	Quarriers	0.5	20.4%	Disability	Scottish
43	Highland Hospice	0.4	11.7%	Health	Scottish
44	Prince and Princess of Wales Hospice	0.4	-13.6%	Health	Scottish
45	Maggie Keswick Jencks	0.4	-11.5%	Health	Scottish
46	Sense Scotland	0.4	21.3%	Disability	Scottish
47	Blind Veterans	0.3	66.0%	Armed Forces	UK Wide
48	Scripture Union Scotland	0.3	4.6%	Other	Scottish
49	ACCORD Hospice, Paisley	0.3	-1.0%	Health	Scottish
50	Tenovus Scotland	0.3	4.1%	Health	Scottish