Community Foundations of Aotearoa NZ

Hei whakakaha i ngā hāpori o Aotearoa

Giving in Aotearoa New Zealand - Bequests

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What 2026 research tells us about bequest giving in Aotearoa New Zealand - motivations, barriers, sector shifts and international comparisons.

Drawing on *Giving in Aotearoa NZ* research (BERL 2026), national and international sector research.

The conversation gap.

2026 research reveals a striking gap: 52% of New Zealanders surveyed indicated that they are open to the idea of leaving a charitable gift in their will. Yet among those who receive professional advice, fewer than one in five have ever had charitable giving raised at all.

Gifts in wills (or charitable bequests*) represent a substantial expression of generosity in Aotearoa New Zealand. These estate gifts can be significant in their size, and one single bequest can be changemaking for a charity, with the potential to provide sustainable income into the future.

Gifts in wills also represent an unprecedented opportunity in the coming decades with NZ$1.6T changing hands by 2050** - coined The Great Wealth Transfer – as the Baby Boomer generation passes on their wealth, a wealth transfer the size of which New Zealand has never seen before.

At a time when charities across New Zealand are facing escalating demand - and wider sector research tells us that donor numbers are falling and overall giving has grown only in nominal (not real) terms - the potential of bequests may represent a beacon of opportunity for the charity and community sector.

This report suggests that shifts in professional advisor practice are key to optimising the opportunities ahead.

This report summarises the bequest findings from the 2026 *Giving in Aotearoa NZ* research, led by independent researchers BERL, and gives New Zealand context to the findings. It is aimed to be of practical use to the charity sector, informing their gifts in wills programmes, and to spark conversations and to help develop practice in the professional advisory sector.

**A note on terminology – you will see ‘gifts in wills’ and ‘bequests’ both used in this report – they have the same meaning – i.e. a portion of an estate, whether by percentage, a fixed dollar sum or the residual (after other commitments are fulfilled) which has been left in a will for charitable purposes.*
*** JBWere 2025*

Key takeaways from the *Giving in Aotearoa NZ* (BERL 2026) research around bequests:

1. **Kiwis are interested in bequests, many simply need help to follow through.** Over half of New Zealanders surveyed (52.3%) are open to the idea, planning to do so or have already left a gift in their will - and almost everyone (96.4%) had at least heard of the idea. Kiwis don't necessarily need convincing that it's a good thing to do, they need help to do it.

2. **Lawyers and financial advisors aren't raising it - and that could be the biggest missed opportunity.** Only 20.2% of those who received financial advice ever had the topic of charitable giving raised. People aren't necessarily saying no, the topic is simply not being discussed in professional advisor settings.

3. **Kiwis give bequests because of the things they hold dear.** The top reasons people leave a gift in their will are that it matches their values (69.3%), they want to help their community (49.7%), and they feel grateful (41.7%). Bequests are an intrinsic expression of what Kiwis hold dear.

4. **The number one reason people hold back from leaving a bequest is simple: "I need to look after my family first."** Nearly three-quarters (72.6%) cited this - a pattern echoed in the UK and Canada. Not leaving a bequest can reflect disinterest and genuine financial realities, but it also may reveal an assumption that donors must choose either family or charity. There is a practical opportunity to reframe the conversation clearly - as "and," not "or."

5. **People care most about giving close to home.** Almost 9 in 10 donors (87.6%) give to local causes, because they can see the difference it makes on their doorstep. This has implications in the bequest space as a key driver of giving motivations.

6. **Women are more open to bequests, however men are more likely to have followed through** - an important gap since women are set to control a growing share of intergenerational wealth. Slightly more women are considering a bequest and show higher combined engagement overall, yet men are notably more likely to have already included one in their will.

This report also examines the steady, long-term sector activity that is gradually normalising gifts in wills across Aotearoa New Zealand.

Significant campaign work, charity activity, sector research, media coverage, and wealth management firms hiring dedicated philanthropy specialists - this is precisely the kind of sustained, long-term effort that has driven significant bequest uptake in the UK and Canada. While there is much more to do, there are positive signs already of growing activity to build upon.

The 2026 *Giving in Aotearoa NZ* research, commissioned by Community Foundations of Aotearoa NZ and researched by BERL, surveyed over 3,000 New Zealanders and found that more than half were open to, or are already engaged with, leaving a gift in their will to a cause they care about. This is an important finding, particularly since narratives up until this point have been focused on convincing New Zealanders 'this is a good idea' – it seems we may not need convincing so much as affirming that gifts in wills are something that already generous Kiwis want to do.

Further, this report suggests that sector activity is generating interest in bequests as a core expression of Kiwi generosity. It provides an analysis of who is engaged, what motivates them, and what stands in the way for those who may not be ready or unwilling, before placing the findings in international and wider sector context.

02.
A sample of givers - *and why that matters*

One feature of the BERL 2026 research is worth noting up front: the large majority of respondents already give. In the past 12 months, 90.5% reported donating money, compared with a national rate of 61% of New Zealanders who are reported to give 'at all' (CAF World Giving Report 2026). As with any voluntary survey, this reflects a self-selected sample rather than a precise population estimate.

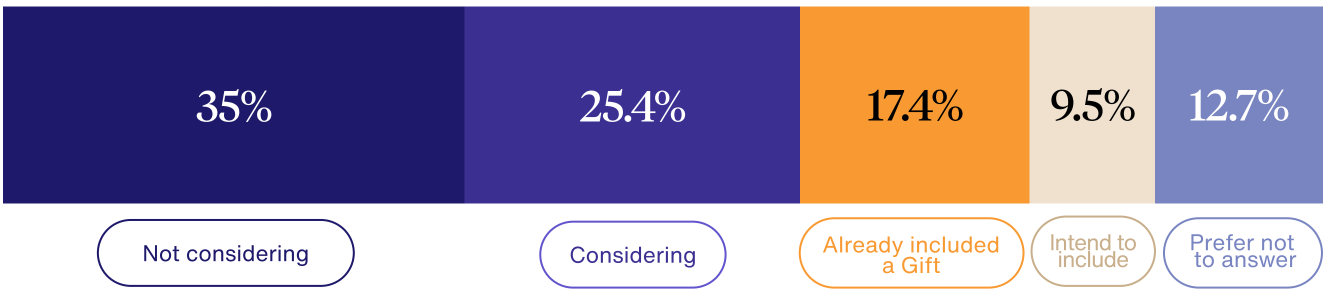
That tilt is useful since BERL's analysis shows respondents with higher trust in charities and stronger beliefs that their giving makes a difference were significantly more likely to consider leaving a bequest - meaning the people most likely to eventually leave a gift in their will are drawn from exactly the population already engaged in giving. A sample skewed toward current givers therefore offers a close-up view of the audience most likely to consider a future gift.

03.
Kiwis who give *are engaged with the idea of gifts in wills*

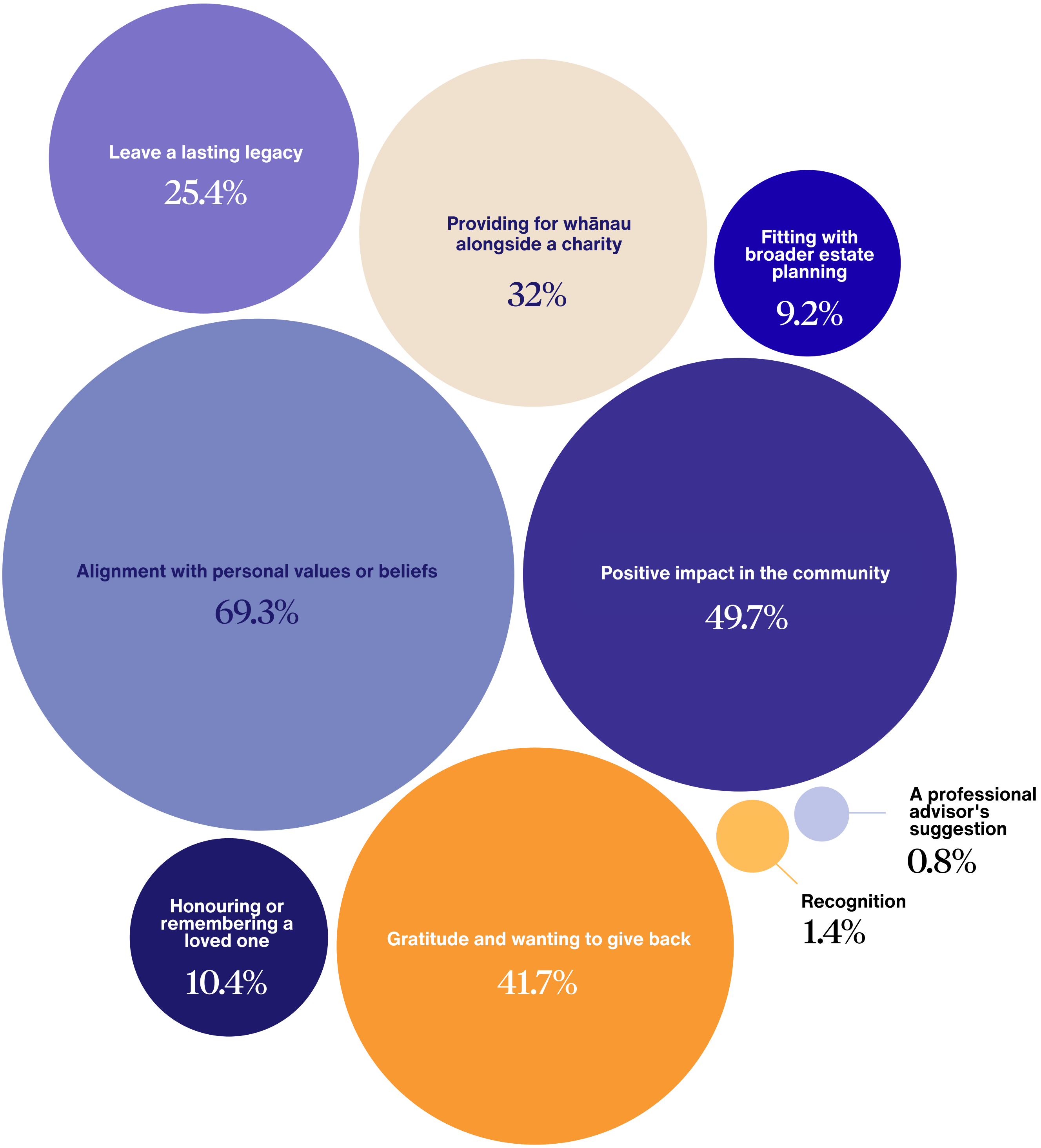
Over half of those surveyed have already left a gift, intend to leave a gift, or are considering leaving a gift in their will. Awareness was near-universal - 96.4% of respondents had heard of the idea of leaving a gift in a will. Combining those who have already included a charitable gift (17.4%), those considering it (25.4%), and those intending to in future (9.5%), a combined 52.3% of respondents indicated that they have already acted, or are genuinely open to, the idea of a charitable bequest.

This finding suggests gifts in wills are not a niche concept among givers, they sit within existing values and intentions for a large share of the population. As BERL puts it, the gap between attitude and formal inclusion "suggests untapped potential rather than resistance."

The opportunity lies in converting existing goodwill into actual completed gifts.



What motivates a charitable gift in a will?



Bequest giving in Aotearoa New Zealand is currently driven by identity and belief rather than external prompting (BERL, 2026) and it behaves as an extension of lifetime giving values as well as those intrinsic things that individuals hold dear.

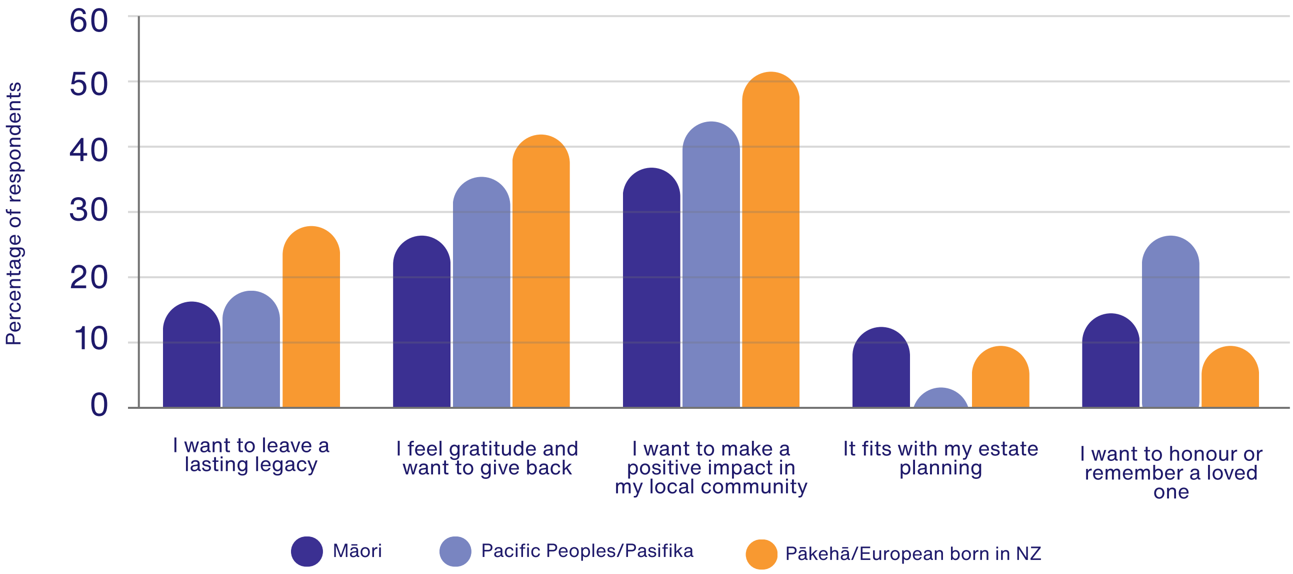
These findings align with international research that suggests that bequest considerations begin with looking back our own lives, looking around us at social norms and looking ahead towards the opportunity to live on beyond our own lifespan (Legacy Futures 2022).

Ethnicity

Motivations to leave a bequest varied somewhat by ethnicity. Pākehā/NZ European respondents most often cited community impact (51.8%) and gratitude (42.5%). Māori respondents weighted community impact (37.1%) and legacy (16.2%) more heavily. Pasifika respondents emphasised community impact (44.1%) and remembering a loved one (significantly stronger at 26.5%).

Notably, Pākehā/NZ European respondents showed greater engagement with the idea of charitable bequests overall, which is likely to reflect cultural norms.

Of note: many ethnicities were surveyed as part of the research, however most sample sizes were not sufficient for statistical comparison.



Gender

Engagement with bequest giving also varies by gender. Women were slightly more likely than men to say they were considering leaving a gift in their will. **However, men were considerably more likely to have already included a charitable gift** (23.6 percent of men compared with 16.0 percent of women), suggesting that, while women may be marginally more open to the idea in principle, men who reach this stage are somewhat more likely to have converted that openness into a completed gift.

This finding is shared with the caveat that women made up three quarters of survey respondents, and we suggest that this is a pattern worth noting for future research.

Consideration also rose with household income, while younger respondents were more likely to be "considering" while older respondents were likely to have already acted.

According to 2018 research shared by the Retirement Commission, women are also less likely to have made a will, at 44% compared with 51% of men.

The gender gap

The gender gap is worth attention since women are widely expected to control an increasing share of the intergenerational wealth transfer already underway, reflecting longer average life expectancy and a tendency to inherit both from a spouse and from parents. If women are, in principle, marginally more open to bequest giving, but are currently less likely to have converted that openness into a completed gift, then supporting women specifically through the process of making a bequest - rather than simply persuading them of its value - may represent a significant opportunity for the sector. This is a research pattern that we believe warrants further research and tracking.

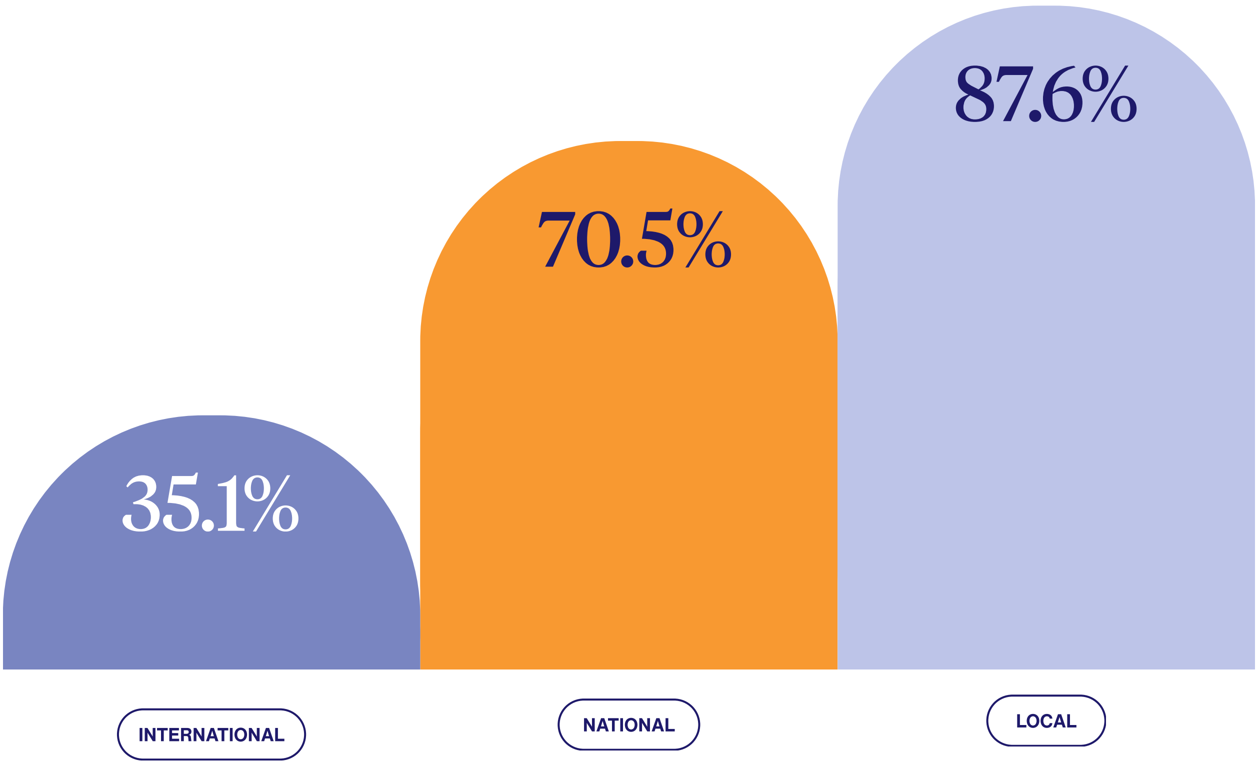
Local giving matters

Of respondents who had donated in the past year, 87.6% supported local causes, versus 70.5% nationally and 35.1% internationally.

Nearly six in ten (59.9%) preferred local giving "where I can see the impact," a preference tied to believing giving makes a difference and to awareness of local need - with 72.3% saying they felt aware of local needs, versus 59.2% who felt similarly informed nationally.

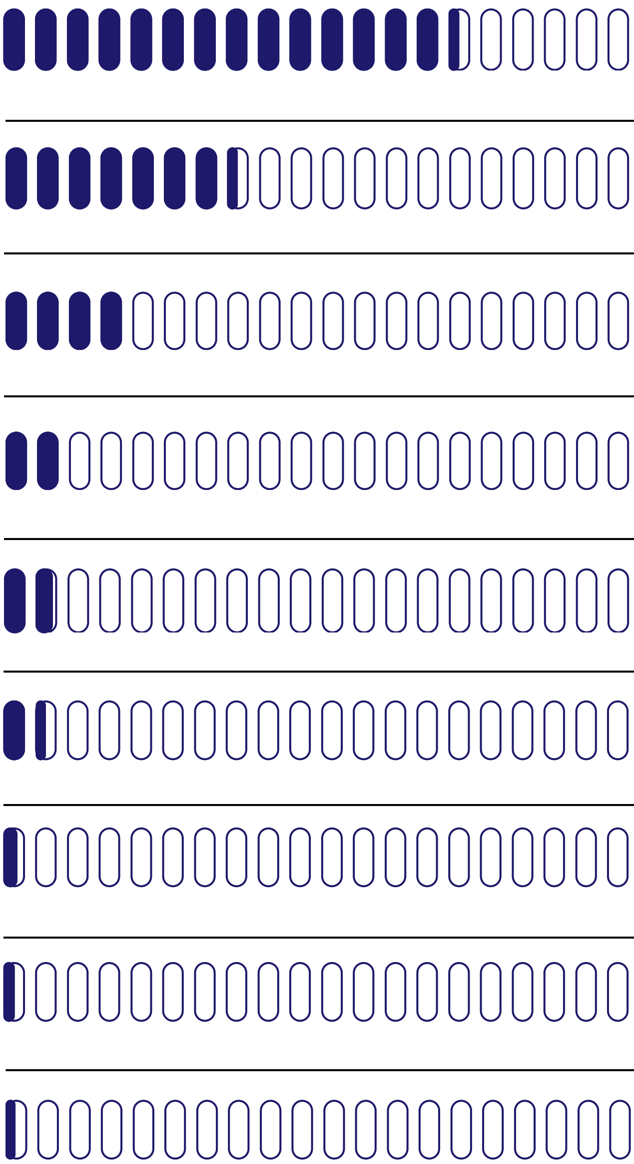
This local orientation holds across regions, ages and incomes, reflecting manaakitanga, whanaungatanga, and responsibility to people and places close to home.

A preference for local giving matters for all types of giving: local impact is a key driving factor in the decision-making process to leave a charitable gift.



04.
What stands in the way *for the rest?*

For those not currently considering a bequest, the barriers indicated were relational and financial rather than a lack of awareness. Some of these findings, such as the low concern around trust, are consistent with the high percentage of survey respondents who already give.



Family's needs come first	72.6%
Not sure they'll have enough financially	36.7%
Not Interested	20.5%
Concerns or mistrust about fund use	10.1%
Don't have a will	9.1%
Other	6.3%
Can't afford a will	3.6%
Cultural Reasons	3.0%
Don't know how to make a bequest	0.9%

Not leaving a charitable bequest can reflect both a lack of interest and financial realities. There can also be an assumption that there is a choice to be made between the two options – family *or* charity. For charities and professional advisors, this suggests a practical opportunity to highlight 'and' possibilities.

BERL concludes reluctance "is driven more by values and perceived responsibility than by lack of information alone," linking this to the wider finding that giver identity in Aotearoa New Zealand is closely tied to obligations to whānau. Planned giving is also unlikely to be driven by transactional appeal, it grows from trusted, values-aligned relationships and confidence in an organisation's mission and purpose.

05. The bigger problem: *advisors rarely raise it.*

Professional - legal and financial - conversations are a natural opening for Kiwis to discuss structured giving options such as a bequest, however this is a conversation that rarely happens.

In the past 12 months, 36.1% of respondents received financial or wealth advice from a professional advisor. Of those, only 20.2% said that advice included anything about giving to a cause (74.2% said it did not).

Put together, that means 7.3% of New Zealanders surveyed had a conversation about charitable giving with a professional advisor in the past year.

This situation mirrors earlier findings in the UK, which led to years of sustained, coordinated campaigning and upskilling aimed at the professional advice sector - not the public – has led most solicitors, will-writers and financial advisors to now proactively raise structured giving options.

It's worth noting that the knowledge gap in professional advice is not necessarily caused by reluctance on the part of professional advisors themselves, international evidence suggests there is a known gap in professional learning and development programmes. The subject of philanthropy and structured giving is simply not being taught.

What this means

The 20.2% is most likely a process gap, not a demand gap - uptake is constrained by whether the conversation happens, not by willingness to consider the options.

The BERL research suggests that people who give larger amounts are somewhat more open to learning about structured giving options, particularly through trusted advisors.

Bridging the knowledge gap in professional advice through ongoing learning and development programmes and tertiary education will have a significant impact on the frequency and depth of conversations around giving and philanthropy.

Professional advisors are a high-leverage channel. Because giving-related advice currently reaches only around one in five people who see an advisor, even a modest increase in advisors raising the topic could meaningfully grow the numbers of people who consider leaving a gift in their will.

Professional advisors play a pivotal role in unlocking legacy giving, as a 2013 study found. Testing how solicitors prompted clients during calls to a telephone will-writing service, the research found that without any prompt, only 5 per cent of clients raised a charitable gift themselves. A direct question - "would you like to leave a charitable gift in your will?" - more than doubled this to 11 per cent. A warmer, values-based prompt - "many of our customers like to leave a gift to charity in their will. Are there any charitable causes you're passionate about?" - performed best, lifting inclusion to 15 per cent and nearly doubling the average gift, from £3,300 to £6,661. A follow up study showed that prompts were mostly effective for first time will-writers (Cabinet Office UK).

Charitable giving is a conversation that carries real weight for those working in wealth management and estate planning roles - and the way the topic is raised matters as much as whether the conversation is raised at all. Social norm framing - along the lines of 'it's something other people do' - has been shown to be important.

06. A brief *international comparison*

International activity encouraging gifts in wills has grown significantly over two decades, with strong evidence that sustained campaigning and advisor advocacy significantly shift donor uptake.

United Kingdom

Two decades of coordinated campaign activity by *Remember A Charity* and advisor upskilling have converted goodwill into completed gifts more consistently, with 22% of those aged 40+ (or 32% of those with a will) saying they have included a charitable gift - up from 14% in 2010 (*Remember A Charity* 2026). As in New Zealand, "family first" is also the single biggest reason UK will-makers give for excluding a charity (63%). *Of note, UK inheritance taxes encourage charitable bequests in a way New Zealand's tax settings do not.*

Australia

Australia's decade-long *Include A Charity* campaign, encouraging charitable bequests, concluded in 2025. The latest campaign effectiveness public research, a sample of people over 55, found that the level of gifts in wills was 11% for this group. An earlier population wide figure of 6.5% is cited in JBWere's 2024 *Bequest Report.*

Canada

The share of Canadians leaving a charitable gift in their will reportedly doubled in six years - from 5% (2019) to 10% (2025) (CAGP Foundation 2025). This tracks the length of the *Will Power* awareness campaign, which launched in 2020, proactively encouraging will-writers and advisors to raise the topic. Stated intent to leave a bequest rose from 31% (2019) to 44% (2025). As in New Zealand, "family first" is the leading cited barrier.

USA

US bequest giving may be shaped as much by structural factors as by attitude - only around 32% of US adults as reported as having created a will (Pew Research Center, 2025). Among will-holders, charitable bequest inclusion is reported to be around 10% (JBWere 2025).

Yet 56% of affluent Americans say they intend to leave part of their estate to charity (CAF America, 2024), pointing to a real gap between stated intent and formal planning.

Giving USA (2026) reports charitable bequest values rose collectively 19.7% in 2025, which some speculate marks the start of the long-heralded great wealth transfer, though bequest giving is historically volatile and one strong year isn't yet conclusive.

New Zealand

A 2021 study by More Strategic/Project Periscope for the Fundraising Institute of New Zealand found that 6% of New Zealanders had left a gift in their will (this same source was quoted in JBWere's 2025 *Bequest Report*).

2026 research by More Strategic found that 13% of New Zealand respondents indicated they would either 'definitely' or 'probably' leave a gift in their will, though this was from a small sample size.

Both of these are lower than BERL's 2026 finding of 17.4% and we are cautious not to read this as a doubling or tripling of bequest behaviour over five years - differences in sample composition and question design between the studies almost certainly account for much of the gap, alongside plausible genuine change.

Of note, the five years since 2021 have not been quiet ones.

September Wills Month, first launched as a campaign by CFANZ in 2018, has become a national campaign, with local legal advocacy key to growing local activity. With over 785 gifts in wills already confirmed to 18 local community foundations, this is a tangible, cumulative signal that "considering" and "intending" responses are converting into actual commitments.

The wealth management sector has professionalised its push: JBWere's 2025 *Bequest Report* was paired with a nationwide roadshow out to regions, and wealth management firms including JBWere, Craigs Investment Partners and Forsyth Barr have recently appointed dedicated philanthropy specialists, directly addressing the identified advisor engagement gap.

Sector research, media coverage and public events have grown noticeably: JBWere's nationwide *Bequest Report* seminars, CFANZ's *Wills Month* webinars, professional advisor events and local charity upskilling workshops, all keep the topic visible and normalised in local communities.

An earlier FINZ-led campaign *Include A Charity*, which ran in New Zealand from 2013-2017, encouraged the wider charity sector to take collective action. What began as a campaign week has become a month of sector activity - with charities, online will-writing services and the wider legal and financial services sector joining in over the month of September, often under the 'Wills Month' banner. This collective action is becoming comparable to the campaigns of *Remember A Charity* (UK) and *Will Power* (Canada).

The practical cost of making a will has fallen with online platforms such as Safewill removing the financial and logistical barriers that *Willpower* (2021) identified ("haven't got round to it," "too expensive/ complicated"). Some online platforms prompt users to consider a charitable gift in their will.

The Fundraising Institute of Australasia (FIA) now leads learning and development for New Zealand's fundraisers, offering an accessible online gifts in wills programme. As bequest fundraising professionalises across the sector - and with recent research showing strong recall of gifts in wills messaging (More Strategic 2026) - the FIA's upskilling programmes are providing accessible expertise development for New Zealand fundraisers.

CFANZ has advocated over several years with peak bodies, including the New Zealand Law Society and Chartered Accountants Australia New Zealand, to embed charitable giving into client conversations. This advocacy work is seeing significant interest growing from the peak bodies themselves in bridging the knowledge gap, resulting in learning webinars and articles in sector publications.

Taken all together, these developments align with the trust-building, advisor-engagement and awareness-raising activity the research identifies as bridging attitude and action and consistent with higher engagement since 2021.

A note on differing bequest estimates - New Zealand

A cautionary note on comparing bequest-inclusion figures: *Willpower's* commonly cited 6% (2021) and BERL's 17.4% (2026) are both self-reported survey estimates rather than probate/administrative data. Two features of the underlying samples likely explain most of the difference.

First, Willpower deliberately capped its sample so that people donating under $20 a year made up no more than 25% of respondents. BERL's sample carries no such cap, and 90.5% of its respondents reported donating money in the past year. The BERL sample appears more giving-oriented by comparison.

Second, five years separate the two studies (2021–2026), and Willpower's own year-on-year data already showed the rate rising (5% in 2020 to 6% in 2021); continued growth over the following five years is plausible. The two figures are best read as snapshots from different samples and different points in a moving trend, not as directly comparable measures of the same fixed quantity.

We therefore see the 6% as a conservative benchmark from 5 years ago, and 17.4% as an indication of engagement within a highly giving-oriented cohort - a useful signal of potential, consistent with BERL's own framing of "untapped potential rather than resistance". Much greater potential is suggested by the 52.3% of New Zealanders who suggested that they are already acting on, or genuinely open to, the concept of bequest giving (BERL, 2026).

Amanda Reid, BERL

07. Conclusion

More than half of New Zealanders surveyed - drawn from a sample of people who mostly give - are open to including a charitable gift in their will. 17.4% indicate they have already acted, with a further 34.9% considering or intending to.

This interest is values-driven. Alignment with personal beliefs, community impact, and gratitude are the leading motivations, and this holds consistently across age, income, ethnicity, and region. Where people aren't considering a bequest, the barriers are family responsibility and financial uncertainty, mirroring international trends.

The same pattern holds for everyday giving: nearly nine in ten donors give locally, reflecting strong trust that local giving makes a difference.

The task ahead for the charity sector may not be to persuade generous New Zealanders that giving matters, it may be to connect values they already hold to the vehicles, such as gifts in wills and invested endowment funds, that turn intention into action.

The clearest structural barrier lies with the professional advice sector, which appears underprepared for a conversation many of their clients are interested in having. Only around 20% of New Zealanders who receive financial advice said they were advised about charitable giving. This points to a gap in professional practice, not necessarily a gap in public interest.

New Zealand still lags comparable countries like the UK on advisor engagement and conversion; closing that gap means developing the work of trusted intermediaries, informed advisors, and clear guidance on what a planned gift involves.

A significant transfer of wealth will take place in New Zealand over the coming two decades. The question is whether personal purpose, and care for the future of Aotearoa New Zealand, are part of that conversation.

This report offers evidence for progressing this work. What happens next is a matter for practice: for the charity and professional advice sectors to embed conversations about planned giving, and gifts in wills in particular, into everyday conversations, leaning into the intrinsic values many Kiwis already hold.

Addressing the professional advisor knowledge gap is one of the clearest, and most achievable, opportunities for the growth of giving and philanthropy in Aotearoa New Zealand. The evidence suggests that small shifts in professional practice may lead to big community sector outcomes, as the wealth transfer begins its slow shift across the nation in the decades ahead.

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Thank you to the funders of the research: Community Foundations of Aotearoa NZ, The Tindall Foundation, Todd Foundation, J R McKenzie Trust, Clare Foundation and Hugh Green Foundation – we appreciate your respect for data and evidence to drive sector strategy across Aotearoa New Zealand.

Thank you also to the sector Advisory Group who guided the research project, we appreciate the deep kōrero and guidance.

About the 2026 *Giving in Aotearoa NZ* research

The *Giving in Aotearoa NZ* research, commissioned by Community Foundations of Aotearoa NZ and led by BERL, set out to capture giving across a nation. Rather than measuring generosity by financial donations alone, it took a broader view - looking at time, relationships, and manaakitanga alongside monetary giving, and recognising practices like koha, marae-based support, and faith-based contribution as genuine expressions of generosity in their own right. The result is a picture that reflects how New Zealanders actually give, motivations and barriers across different ages, cultures, and communities.

The *Giving in Aotearoa NZ* research report is being released in stages, and the full report will be made publicly available in November 2026.

The research was designed by BERL in the form of a national online survey. BERL was responsible for the design and administration of the survey instrument, management of the data collection process, analysis of survey responses, and preparation of the final report. The survey was administered online using SurveyMonkey and was accessible via a public link and QR code. The survey was promoted as open to everyone aged 15 years living in Aotearoa New Zealand, and participation was voluntary and anonymous. No incentives were offered for participation. The survey fieldwork ran for an eight-week period, opening at the time of the national campaign launch on 2 March 2026 and closing on 26 April 2026. The extended fieldwork window was designed to support broad national reach and allow multiple waves of communication and reminders across different regions and communities. In total, 3,268 responses, 2,303 of which were complete and 965 were partial, were received and included in the final dataset used for analysis.

This research is based on a self-selected survey sample. As with all voluntary participation surveys, the results reflect the behaviours and perspectives of those who chose to respond. Findings should be interpreted as indicative of patterns and relationships rather than precise population estimates.

Disclaimer

This report presents preliminary, topline findings from the *Giving in Aotearoa NZ* research (BERL, 2026). The full research report is scheduled for release in November 2026 and may include additional analysis and context to the figures presented here. Readers should treat the statistics in this report as indicative.

The underlying survey was based on voluntary, self-selected participation and is not a random or representative sample of the New Zealand population. As noted throughout this report, the sample skews toward people who already give to charity, and findings should be interpreted as reflecting patterns within a giving-oriented population rather than the population as a whole.

Comparisons with other studies are included for context. Differences in survey design, sample composition, and timing mean these figures are not directly comparable measures of the same underlying quantity, and should not be read as precise trend data.

This report has been prepared by Community Foundations of Aotearoa NZ (CFANZ), which commissioned the research and which also leads sector campaign work encouraging gifts in wills, including September Wills Month. Readers should weigh the report's findings and recommendations accordingly.

This report does not constitute financial, legal, or estate planning advice. Anyone considering leaving a gift in their will should seek independent professional advice.