

RESEARCH ARTICLE

The state-of-the-art and future research directions in bequest fundraising by nonprofit organizations: A systematic literature review

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Abstract

The topic of fundraising is garnering increased attention from nonprofit practitioners due to the worldwide growth of the nonprofit sector and the subsequent competition for private funds. Despite this surge, academic literature on fundraising and bequest fundraising, in particular, has remained mainly limited to narrow aspects of the discipline. Based on a systematic review of literature published over the past 25 years, we synthesize various research perspectives into a comprehensive framework of studies linking the different issues highlighted by the authors. The purpose of this article is to consolidate the state of academic research on bequest fundraising by not-for-profit organizations. The literature review underscores how research efforts have not paid much attention to bequest fundraising from the NPO's perspective, although as it has become an increasingly important source of income for charitable organizations. The majority of studies focus on the Donor's perspective, striving to understand what drives the desire to leave a charitable bequest. The findings of the SLR show a gap in the knowledge of NPOs' internal mechanisms concerning the particular topic of charitable bequests; from these insights, the future research directions are proposed.

KEYWORDS

bequest, fundraising, bequest donors, charitable bequest, fundraising, legacy fundraising, nonprofit marketing, nonprofit organizations

Practitioner Points**What is currently known about the subject matter**

1. Fundraising sees increasing attention from nonprofit practitioners.
2. Worldwide growing of the nonprofit raises competition for private funds.
3. Bequest fundraising became an increasingly important source of income for NPOs.
4. Academic literature on fundraising is far from flourishing.

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What your paper add to this

1. Systematically reviewed the literature published over the past 25 years on the topic.
2. Consolidate the state of academic research on bequest fundraising by nonprofit organizations.
3. Found how past research did not pay much attention to the bequest fundraising topic from the NPOs perspective.
4. Found a gap in the knowledge of NPOs internal mechanisms concerning the particular topic of charitable bequests.

The implications of your study findings for practitioners

1. Several activities that can be considered key or essential when approaching the topic of bequest fundraising.
2. External key activities pertain to donors and solicitors relationship.
3. Internal key activities pertain to the management of data and the general organization.
4. Suggesting additional research on measuring the effectiveness of bequest fundraising activities.

1 | INTRODUCTION

The topic of nonprofits and charities economy continues to interest scholars and researchers all over the world; it is increasingly drawing their attention because, globally, the voluntary sector is experiencing considerable ongoing growth, in both size and importance. The sharp rise in the number of nonprofit organizations also poses increasing challenges as regards competing for funding and resources (Lee & Markham, 2015). In fact, NPOs have discovered that they can benefit from many marketing practices (Khare, 2011) taken from the for-profit sector, as they are more and more often faced with market pressures typical of for-profit companies, like obtaining funding and needing to earn money to fulfill their mission (Andreasen & Kotler, 2008; Brady et al., 2010; Dolnicar & Lazarevski, 2009). Academics in the field have recognized these approaches as important for non-profits (Gonzales et al., 2002), given that for such organizations, achieving their goals depends largely on their fundraising performance and proper implementation of marketing activities (Andreasen & Kotler, 2008; Bennett, 2007; Sargeant & Shang, 2010). Competition for funding in the not-for-profit sector often occurs not only among NPOs pursuing a similar mission, but also at a broader level, among NPOs with different missions who are targeting the same donors. Such competition has become more aggressive in recent years as NPOs accomplish many of the duties and provide many of the services that States can no longer fulfill due to a worldwide shrinking of the boundaries of the Welfare State. This applies to the nonprofit sector, commonly understood as a “social space beyond the market, the state, and the household” (Salamon & Sokolowski, 2016), at the international level, broadly and despite differences between nations. One of the underlying reasons can be traced to certain crosscutting developments in recent years (Pape et al., 2020), that is, the New Public Management approaches and the global financial crisis of the late 2000s, which has been described as “the most severe financial crisis since the Great Depression” (Claessens et al., 2010). The ensuing

economic downturn led to cutbacks in public spending at all levels of government (Lane, 2012; Zamora-Kapoor and Coller, 2014). Such austerity policies, especially in the European Union, also deeply affected NPOs, which had, in all countries, been receiving at least some measure of public subsidy before the crisis (Pape et al., 2016). Another consequence was a decrease in donations and private grants for NPOs, even in countries with traditionally higher levels of private philanthropy, for example, the Netherlands (Pape et al., 2016), which is why fundraising increasingly became a source of competitive advantage for NPOs and competition for donors multiplied (Waters, 2008). Maintaining successful financial performance in order to achieve an altruistic social goal is a daunting challenge that most nonprofit managers face (Chetkovich & Frumkin, 2003; McDonald et al., 2015). Fundraising itself evolved, becoming relational rather than (simply) transactional, and advantageously adopting new tools, also thanks to the digital revolution, that can foster and strengthen a long-term relationship with donors. Among these tools, legacy income represents an important source of funds for NPOs. Receiving a bequest gift represents the fulfillment of the relationship between donor and NPO. This is particularly true when it comes to the Anglo-Saxon market, where the discipline of fundraising was born and where bequests to charities account for enormous amounts. In the United States in 2020, Giving the United States estimated that over \$41 billion in charitable bequests (a 10% increase from 2019) were made, which was substantially greater than all corporate donations. In 2005, Giving Australia reported that one in 10 Australian charities described bequest giving as their most important source of funding. In 2016, Giving Australia found that still only 7.4% of their respondents had included a charitable bequest in their will. In the United Kingdom, charities receive over £3 billion in legacy income every year (Smee & Ford, 2022), although only 6.3% of the population leave a charitable bequest (Smee & Ford, 2019). In the Netherlands, the average amount of money coming from bequests over the last 10 years was almost €200 million per year, reaching a peak of €323 million in 2018, which represents 6% of the

total funds raised in the country, according to Giving in the Netherlands (2020).

Charitable bequests have become an increasingly important source of income for charitable organizations (Sikkel & Schoenmakers, 2012). Mann and Sharpe (2004) highlighted that it is not unusual for organizations with well-established bequest programs to receive upwards of 30% of their philanthropic support in this form. However, this increase appears not to have fostered a growth in research efforts, given that only a handful of studies have addressed this topic. The authors of the present article therefore intend to assess the state of the art of charitable bequest literature in order to identify some research gaps and highlight future research directions. The aim of the present work is to use a systematic literature review methodology to create a unified framework and highlight future research areas. The remainder of this article is structured as follows. Firstly, the methodology adopted for the systematic literature review is presented, followed by a descriptive analysis of the articles. Subsequently, the thematic analysis focusing on the re-aggregation of the articles is presented and further discussed. The final section of the article offers practice implications, future research directions, conclusions, and limitations.

2 | LITERATURE REVIEW

2.1 | A systematic approach: Methodology and phases

This study employs a systematic literature review in order to gather and synthesize the extant knowledge on the topic. This particular methodology provides a replicable procedure (Tranfield et al., 2003), guaranteeing transparency and clarity (Thorpe et al., 2005) and helps overcome some of the limitations of the narrative review (Briner & Walshe, 2014). This systematic literature review follows the three stages outlined by Tranfield et al. (2003): (1) planning, (2) conducting, and (3) reporting and dissemination. The first two will be described in this subparagraph and the third stage will be the subject of the next one. Before proceeding with the systematic literature review, a research protocol was defined, which specified the methods that were going to be used, in an effort to reduce or limit possible biases.

In stage one, concerning the planning activity, the review was carried out in 2021 and included a number of steps to provide a comprehensive list of papers. We focused our attention on bequest fundraising by nonprofit organizations. In stage two, in the conducting phase, one of the first important decisions was the selection of the electronic databases to use for the review. Two research databases (Scopus and Web of Science) were selected because they are largely comprehensive and their search functions are sufficiently precise during the process. In addition, although it is indexed in Web of Science, a search in the *International Journal of Nonprofit and Voluntary Sector Marketing* (now *Journal of Philanthropy and Marketing*) was performed, given its particular focus on fundraising topics.

Subsequently, keywords that we would use to construct the following search strings to be entered in the database were identified, for example, “bequest,” “fundraising,” “nonprofit organization,” “giving,” among others. Among the possible keywords considered, we found the term “legacy” to be misleading because, in a broader sense, it encompasses several different meanings; therefore, this term was not employed in our searches. Other terms, such as ‘NPO’ (the acronym for nonprofit organizations) or “NGO,” did not produce any valuable results and were therefore rejected. Also, the term ‘third sector’ was not used because it could have been misleading, given its different connotations in different countries; the decision was made to use ‘non-profit’, instead, as a keyword. The databases were queried for keywords in article titles and abstracts and in the keywords lists on Scopus and in the topic lists on Web of Science; moreover, the search was not limited to the Business and Management area at this point in our research. The timeframe of reference covers the whole relevant time period available up to the present day, in order to address the topic from a historical perspective. As suggested by Tranfield et al. (2003), the search was not limited to journal articles; thus, we also included books, book chapters, and other publications (e.g., conference papers). Our focus was on research publications written in English. In total, this process yielded 298 results from the two databases (see more in Table 1).

Next, inclusion and exclusion criteria were used to narrow the publication list and provide a circumscribed set of articles relevant to the topic under review. A brief definition of our criteria follows. One major stream of research concerns inheritance and taxation, whereas

TABLE 1 Results of the literature review.

Search phase	Keyword-based hits	Exclusion based on title analysis	Duplications	Exclusion based on abstract analysis	No. of studies selected
Database search	298	−208	−23		33
Scopus	91	−62	0	−12	
Web of Science	153	−109	−21	−21	
IJNPVSM	54	−37	−2	−1	
Backward search					3
Forward search					2
Total					38

Source: authors' compilation.

the present article focuses only on bequests to nonprofit organizations. Thus, any articles that were not mainly related to the relationship between bequests and NPOs were excluded. Furthermore, all the articles that studied bequests exclusively from an individual's perspective, not charitable organization bequests, were removed from consideration, whereas those articles that presented a view of the topic from a donor's point of view were included, along with those articles that focused on a practitioner's perspective.

A first content analysis of titles was carried out to classify the primary topic for each hit result of the searches. From this process, 208 results were excluded because they did not meet the criteria described above, followed by an additional 23 articles that were excluded because they represented duplications. Subsequently, a second content analysis on the abstracts was carried out. When they were too cryptic or not sufficiently clear, thus hindering understanding of the subject and approach of the studies, we had a deeper look at the introduction and the text. This additional analysis led to the exclusion of 34 papers, leaving a final sample of 33 studies related to the broad topic of fundraising by bequests in nonprofit organizations.

At this point, since the final sample was rather small, backward and forward searches (Webster & Watson, 2002) were conducted by screening the reference section of each paper, looking for scientific publications that had previously dealt with the topic and by further examining the papers cited, when available.

The backward search led to the inclusion of three more articles, while the forward search led to the inclusion of two additional papers. At the end of this process, a total of 38 studies were selected. Subsequently, we analyzed the papers from a descriptive standpoint to get an overall picture of the topic addressed; finally, we performed a thematic analysis based on the content of each work.

2.2 | Reporting and dissemination: The “descriptive” analysis

According to Tranfield et al. (2003) for what concerns the “descriptive” analysis, the following aspects were considered:

- title and author(s);
- publication year;
- source (name of the journal, conference, or book);

- typology (conceptual or empirical);
- methodology (qualitative, quantitative, or mixed); and
- country of origin of the study.

While considering the stream of research to pursue, we chose to analyze a discipline in which the first attempts to draw conclusions were made in the late-90s. Interest in this area of fundraising had been variable over the years but the literature did not show a flourishing production of studies; despite a slightly higher output in recent years, publications have rarely exceeded one paper per year, as is illustrated in Figure 1. Therefore, the exiguous number of papers considered for our study reflects a scenario where bequest fundraising research can still fill many gaps in this literature stream.

In terms of types of articles reviewed, this systematic literature review encompasses predominantly peer-reviewed articles (36 out of 38), the only exceptions being one conference paper and one research paper.

As regards publication outlets, Table 2, show that the peer-reviewed articles are most frequently published in the *International Journal of Nonprofit and Voluntary Sector Marketing* (now *Journal of Philanthropy and Marketing*), *Nonprofit and Voluntary Sector Quarterly*, and *Nonprofit Management and Leadership*. Several other outlets also appear in the list and these are either geographically distinctive or related to a different aspect of legacy fundraising.

As regards methodological approach, of the 38 studies considered, all are empirical and the majority of those (20) are qualitative research papers. Of the remaining 18, 15 articles adopted quantitative methods and three used a mixed methodology, with multi-step research and both qualitative and quantitative methods employed (see Table 3).

With regard to the countries in which these studies were conducted, the vast majority are positioned in an Anglo-Saxon context. The United States and the United Kingdom share the highest ranking for number of publications, followed by Australia. A spread minority (Wunderink, 2000; Sikkel & Schoenmakers, 2012; Jousten, 2006) addressed the topic in a different, non-Anglo-Saxon context, namely, that of the Netherlands, which produced three studies. Among the studies conducted in the US context, three compared that scenario with others (one with Australia, one with Canada, and one with Germany), and one of the Australian research studies, in turn, compared its own context with that of the United States. However, only

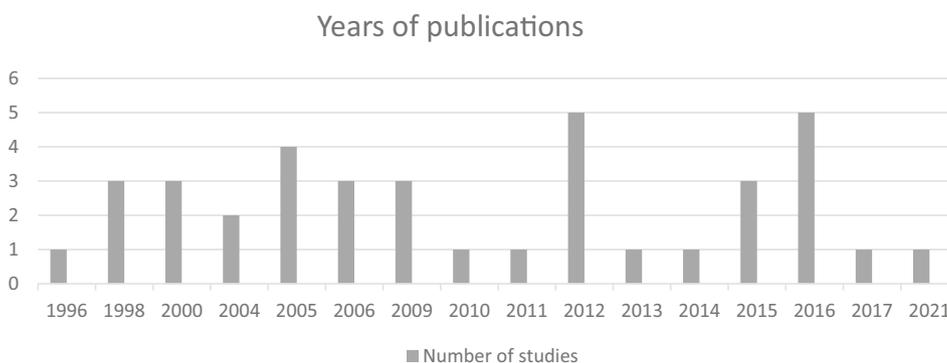


FIGURE 1 Years of publications.
Source: Authors' compilation.

TABLE 2 Publication outlets.

Journal	No. of publications
<i>International Journal of Nonprofit and Voluntary Sector Marketing</i>	17
<i>Nonprofit and Voluntary Sector Quarterly</i>	5
<i>Nonprofit Management and Leadership</i>	3
<i>Journal of Economic Behavior and Organization</i>	1
<i>Voluntas</i>	1
<i>International Review on Public and Nonprofit Marketing</i>	1
<i>Journal of Consumer Behavior</i>	1
<i>Psychology and Marketing</i>	1
<i>Australasian Marketing Journal</i>	1
<i>Ageing and Society</i>	1
<i>National Institute Economic Review</i>	1
<i>American Journal of Economics and Sociology</i>	1
<i>Economics Letters</i>	1
<i>Fund Raising Management</i>	1
<i>European Research Network on Philanthropy –Conference Paper</i>	1
<i>Journal of Philanthropy and Marketing</i>	1

Source: Authors' compilation.

Sargeant and Shang (2011) acknowledged the geographical context as a limitation of their findings, particularly concerning the impact of factors such as taxation and benefits that might accrue from giving. The authors recognized that these factors could be culturally specific (Figure FIGURE 2).

2.3 | Thematic analysis

The resulting sample of 38 papers was analyzed by their content in order to gain a better understanding of how the topic of bequest fundraising has been approached, to date, in the literature.

The majority of the papers (29) were the result of an interest in studying the perspective of the donors and their inclination to make a donation to an NPO through such an instrument as bequest fundraising. We therefore labeled this category “Donor perspective.” Only a minority of articles (9) fell into the second category, “NPO perspective,” as their focus was on endeavoring to shed light on what steps an organization must follow in order to succeed in bequest fundraising. There appeared to be a substantial gap (in the literature) concerning this process that takes place inside a nonprofit organization.

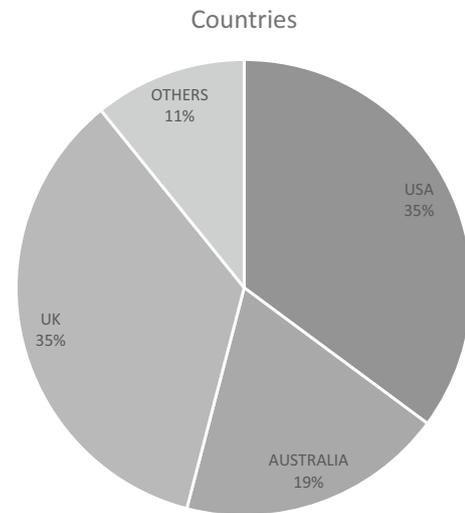
The subsequent step undertaken in our research was the re-aggregation of the papers. We compiled a table (see Table 4) to summarize the topics discussed in literature, categorizing them according to these two different approaches/perspectives. A description and discussion follows:

The main focus of the most conspicuous research stream analyzed clearly strives for an understanding of what drives a donor to

TABLE 3 Methodological approach.

Number of papers	Methodology
20	Qualitative
15	Quantitative
3	Mixed methodology

Source: Authors' compilation.

**FIGURE 2** Geographic origins of the studies. Source: Authors' compilation.

leave a charitable bequest donation. In fact, multiple scholars have identified several motives and barriers useful to grasping the characteristics of a particular type of donor (Sargeant, Hilton, & Wymer, 2006; Sargeant & Shang, 2011; Wiepking et al., 2010; Wiepking et al., 2012). Another area of interest linked to the previous one delves into whether individuals willing to make a bequest are demographically or attitudinally distinct from donors who do not pledge a bequest (Sargeant & Hilton, 2005; Sargeant, Wymer, & Hilton, 2006). Furthermore, attention has also been devoted to the issue of timing, in other words, to understanding when a donor actually decides to leave a charitable bequest; gaining this insight helps fundraisers to target the potential pledger at the “right” time (James & Baker, 2015; Jousten, 2006).

As for the papers that adopt a nonprofit organization's perspective on bequest fundraising, previous research has focused on narrow aspects of the organization's solicitation and done so in a fragmented way. While a number of different topics have been explored, there has not, however, been a comprehensive view taken of the complex functioning of a nonprofit organization; the few studies there are to date have addressed only limited aspects, thereby revealing a substantial gap in the bequest fundraising literature. The topics discussed in these papers mainly relate to some broader streams of research; we grouped them together under “fundraising strategies” (see Section 3.4) and subsequently offered a synopsis of these authors' contributions, categorized by type of fundraising activity (see Table 5).

TABLE 4 Findings from bequest literature analysis.

Bequest fundraising literature			
Donor perspective		NPO Perspective	
1. Individuals motives and barriers	2. External motives and barriers	3. Organizational perception	4. Fundraising strategies
1.1. Demographics factors <ul style="list-style-type: none"> • Age (Caldwell, 1998; James & Baker, 2015; Richardson & Chapman, 2005) • Gender (Atkinson, Backus, & Micklewright, 2009; Sargeant and Jay, 2003; Sargeant, Wymer, & Hilton, 2006) • Education Adloff (2009) • Ethnicity (Sargeant, Wymer, & Hilton, 2006) • Wealth (James, 2009; McGranahan, 2000; Pharoah & Harrow, 2009; Schervish, 2000; Schuyt et al., 2017) • Savings (Sargeant, Wymer, & Hilton, 2006) 	2.1. Family Status <ul style="list-style-type: none"> • Family need (James, 2009; James, 2016a, 2016b, 2015; Schuyt et al., 2017) • Spite (Sargeant, Wymer, & Hilton, 2006) 	3.1 Efficiency <ul style="list-style-type: none"> • Performance (Schuyt et al., 2017; Wiepking et al., 2010; Wiepking et al., 2012) • Professionalism (Sargeant, Hilton, & Wymer, 2006; Sargeant & Shang, 2011) 	4.1. Relationship <ul style="list-style-type: none"> • Relationship with solicitors (McGregor-Lowndes & Hannah, 2012) • Relationship with (or promotion to) donors (Wise, 2005; Wishart & James, 2021)
1.2. Personal belief <ul style="list-style-type: none"> • Altruism (Batson et al. 1986; Fultz et al. 1986; Griffin et al. 1993; Sargeant & Hilton, 2005) 	2.2. Cultural context <ul style="list-style-type: none"> • State of residence (Caldwell, 1998; Adloff, 2009; Priller and Sommerfeld, 2005) 	3.2 Image <ul style="list-style-type: none"> • Strong brand 	4.2. Information <ul style="list-style-type: none"> • Database marketing (Magson & Routley, 2009; Rodd, 1998)
<ul style="list-style-type: none"> • Empathy (Schuyt et al., 2017; Sikkil & Schoenmakers, 2012) • Reciprocation (Sargeant, Wymer, & Hilton, 2006; Turner, 2013) • Warm glow/Negative relief (Sargeant, Wymer, & Hilton, 2006) • Need to live on (Routley & Sargeant, 2015; Sargeant & Shang, 2011) • Identification (Sargeant & Shang, 2011) • Loyalty (Wymer & Rundle-Thiele, 2016) 	<ul style="list-style-type: none"> • Religion (Havens et al., 2006; Sargeant & Shang, 2011; Schuyt et al., 2017; Wiepking et al., 2010) 	<ul style="list-style-type: none"> • Reputation (Pike, Knott and Newton, 2012) • Trust (Sargeant and Jay, 2004; Abdy & Farmelo, 2005; Brown, 2004) 	
1.3. Personal trade off <ul style="list-style-type: none"> • Time (Sargeant et al., 2006) 	2.3. Administrative context <ul style="list-style-type: none"> • Taxes (Sargeant, Wymer, & Hilton, 2006; Sargeant & Shang, 2011) 	3.3 Relationship <ul style="list-style-type: none"> • Quality of communication (James, 2016a, 2016b; Lindahl & Conley, 2002; Sanders & Smith, 2016; James, 2016b; Wade-Benzoni et al. 2012; Routley & Sargeant, 2015) 	4.3. Organization <ul style="list-style-type: none"> • Bequest process (Ford, 1996; Radcliffe, 1998; Wishart & James, 2021)
<ul style="list-style-type: none"> • Cost (Wiepking et al., 2012; Schervish and Havens, 2003; Wiepking et al., 2010). 			

Source: Authors' extrapolation and compilation.

TABLE 5 Implications for bequest fundraising practices.

External key activities	w/ Donors	<ul style="list-style-type: none"> • Move donors to the point of gift confirmation and maintain the relationship until the end of life (Wishart & James, 2021) • Encourage people to let the charity know when they have included a charitable bequest in their wills (Wise, 2005) • Use legacy leaflet with additional will-making advice to monitor campaigns and response rate (Wise, 2005)
	w/ Solicitors	<ul style="list-style-type: none"> • Improve staff awareness of lawyers' requirements (McGregor-Lowndes & Hannah, 2012) • Engage law professional societies in asking client's instructions about charitable bequests (McGregor-Lowndes & Hannah, 2012)
Internal key activities	Data management	<ul style="list-style-type: none"> • Add together all the smallest pieces of information available to have a detailed picture of a donor (Magson & Routley, 2009) • Strategies and procedures must support long-term management of data in order to be useful for bequest fundraising programs (Magson & Routley, 2009) • Analyze records of deceased bequest donors in order to profile future pledgers (Rodd, 1998)
	Organization	<ul style="list-style-type: none"> • Bequest fundraising must be integrated into all other fundraising activities (Radcliffe, 1998) • Counting confirmed bequest gift during life does have predictive value (Wishart & James, 2021) • Have everyone involved and properly briefed on bequest fundraising from the top to the bottom (Ford, 1996)
Long-term view		

Source: Authors' compilation.

3 | DISCUSSION

Over the years, various scholars have built classification models, justified by their research, to illustrate the motives that drive donors to leave a charitable bequest. For example, Sargeant, Hilton, and Wymer (2006), Wiepking et al. (2012), Sikkel and Schoenmakers (2012), and Sargeant and Shang (2011), among others, identify distinct categories of motives that lead to a charitable bequest as well as barriers that prevent it. One of the most frequently cited studies by Sargeant, Hilton, and Wymer (2006) highlighted individual factors, demographics, organizational factors, and bequest-specific motives and barriers. In our aggregation of motives, we shifted the focus from the bequest-specific to the individual (i.e., the Donor perspective), considering that even though a motive might be bequest-specific, it nevertheless pertains to the individual sphere, both personal and external. Therefore, we aggregated the motives that drive bequest giving into: individual motives (both personal and demographics), external motives (derived from the socio-cultural context of belonging), and organization-specific motives. Lastly, we discussed the NPO perspective and the related fundraising strategies.

3.1 | Donor perspective: Individual motives and barriers

First, we considered demographic factors such as age, gender, ethnicity, income, wealth, savings, and education. The balance of evidence suggests women are more likely to give outright bequests than men (Atkinson, Backus, and Micklewright, 2012; Sargeant and Jay, 2003; Sargeant, Wymer, & Hilton, 2006), as are those persons with more

significant resources (James, 2009; McGranahan, 2000; Pharoah and Harrow, 2009). Moreover, Schuyt et al. (2017) specified that people who feel they have acquired such wealth with the support of society have a higher probability of leaving a charitable bequest. In regards to pledging a bequest, age also plays a part because, as people age, they are more likely to have made a will; in fact, as research evidence from James and Baker (2015) shows, charitable transfers result mostly from decisions that occur during the last 5 years of life and at the oldest ages. Charitable plans made earlier in life are often discarded. Their study highlights how it is difficult to retain charitable provisions in estate plans over time, as retention rates are far lower than many fundraisers might generally believe. Richardson and Chapman (2005) suggested that while it is critical to continue to educate a younger demographic about the opportunity of leaving a bequest gift to charity, it is still important to focus resources on an older audience, where there will be a greater return on investment. Caldwell (1998) agreed with the potential benefit of targeting older donors. As for the education aspect, Adloff (2009) stated that level of education positively reinforces the desire of childless people to transfer resources to charities; he argues that a person's educational background is one of the most important predictors of charitable giving.

The extant literature has also highlighted several individual factors which, despite having the capacity to influence other types of giving, are identified as particularly pertinent to the context of bequests. The individual factors are reciprocity, empathy, and altruism. By 'reciprocity', scholars mean a strong personal tie to the organization to which the donors have pledged a bequest. Bequest pledgers appear significantly more likely to be seeking a means of reciprocity (Sargeant, Wymer, & Hilton, 2006). These individuals may express a strong need to thank the organization and to reciprocate the kindness

they felt has been bestowed upon them. This theory is supported in a study by Turner (2013) on the wills drawn up by a solicitor's clients. The next key individual factor is empathy (or affinity). Donors would not support a cause in which they had no personal interest, and a bequest, in particular, is a strong indicator of personal priorities. The quantitative research by Sikkel and Schoenmakers (2012) confirmed that empathy is a key driver behind the choice to leave a bequest to a health-related charitable organization; Schuyt et al. (2017) also found that people with stronger empathic values have a higher probability of leaving a charitable bequest. Altruism is the third key individual factor that has emerged, as there is considerable support in the literature for the existence of generic altruistic giving (Batson et al., 1986; Fultz et al., 1986; Griffin et al., 1993). As Sargeant and Hilton (2005) recall, Clary and Orenstein (1991) had noted that altruistic motives are significantly more likely to lead to "serious" help rather than "token" help. Furthermore, for some donors, the bequest offers an opportunity to ensure that they will be remembered, either by their family or by successive generations of users of the nonprofit's services. This need is expressed as an ego need for the pledgers themselves or as a perceived need of their family, for remembrance (Sargeant & Shang, 2011). This evidence is confirmed by subsequent research. Routley and Sargeant (2015) demonstrated how the bequest gift is laden with symbolism, is a function of the reminiscences of the individual, and reflects the desire to live on and achieve a degree of symbolic immortality.

Other individual factors have subsequently been added in bequest giving literature. Depending on the positive or negative inclination(s) of the donor, two additional motives are the so-called "warm glow" and the "negative state relief." The two are actually very similar (Sargeant, Wymer, & Hilton, 2006). Warm glow is about feeling good about pledging support in this way, a feeling that derives from the belief that it is "the right thing to do" and that the gift will be appreciated. In the same way that donors may perceive a benefit accruing from charitable support that makes them feel good about themselves, there is evidence that donors may also be motivated by a desire to not feel bad about themselves, therefore relieving a negative state and mitigating some personal distress (Sargeant, Wymer, & Hilton, 2006). Later, Sargeant and Shang (2011) identified an additional bequest motive not previously explored in the extant literature: identification. Notably, they found two distinct forms of identification. The first one is based on the notion of community, with diverse donors identifying with different categories of community (Sargeant & Shang, 2011). The second one entails identification with the charitable organization itself. In this case, giving is prompted by a belief in the values espoused by the organization and a desire to see these continue over time. Wymer and Rundle-Thiele (2016) also highlighted the concept of loyalty as an antecedent psychological construct that influences some donor outcomes such as bequest intentions.

In terms of barriers, the extant literature has shed light on individual specific barriers, in particular, those that pertain to the personal choice of the individual. In other words, these have to do with trade-offs in the donor's decision to leave or not to leave a bequest, and they are, specifically, time and cost (Sargeant, Hilton, & Wymer, 2006; Wiepking et al., 2012).

3.2 | Donor perspective: External motives and barriers

In addition to the individual factors affecting donors, we have derived, from literature, a category of motives and barriers that can be attributed to a broader socio-cultural context, which we label "external motives and barriers". Among this category, we distinguish the family status, the cultural context, and the administrative context.

A key determinant of whether a bequest will be made is the perceived level of family need. Individuals are only willing to consider making a charitable bequest when it is clear to them that their close friends and loved ones are adequately cared for. The greater importance of family benefit considerations in charitable bequest giving has been experimentally tested in a study by James (2015) who noted that the more salient the family role identity, the more likely the estate will go to relatives, such as a life partner and/or (grand) children (James, 2009). In a similar vein, according to Schuyt et al. (2017), the simple fact of having a life partner significantly lowers the possibility or likelihood of leaving a charitable bequest. On the contrary, it could happen that the family's status generates an opposite motivation to leave a bequest to charities. In some instances, in fact, donors may choose to leave a charitable bequest as a way to actively avoid leaving money to family; Sargeant, Hilton, and Wymer (2006) labeled this motive "spite."

Caldwell (1998) also mentioned the external factor of the societal context as being important for the donor who feels the need to belong in a recognition society that honors bequests. From later studies, it is clear how the country of residence may also have an impact on bequest giving. This is supported by several studies (e.g., Adloff, 2009; Priller and Sommerfeld, 2005) that rank participation in charitable giving among the population of different countries, with consistently different findings.

In the present article, religion was added to factors in the external contexts. While some studies offer conflicting results (Wiepking et al., 2010) other scholars, such as Sargeant and Shang (2011), pointed out that an individual's faith can have a significant impact on bequest giving. Additionally, Adloff (2009) argued that charitable giving in the US is deeply influenced by religious affiliation, pointing out that those who go to church give a share of their income that is three times higher than that given by people with weaker ties to a church (Havens et al., 2006). Additionally, a recent work by Schuyt et al. (2017) built on the work by Wiepking et al. (2010) and underscored how people with stronger religious values have a higher probability of leaving a charitable bequest or, in any case, bequeathing more.

Another external factor, the country of residence can have an impact, either for cultural reasons or for fiscal considerations. For example, the paying of estate taxes has been recognized in literature as an issue for donors, in terms of making a bequest or not. The minimization or the reduction of estate taxes is seen as critical for donors who want to ensure that the government does not claim too large a share. It is clear how such an issue is largely dependent on the juridical context of the country where the studies were conducted. Therefore, we ascribed this motive to a broader "socio-cultural favorable context."

3.3 | Donor perspective: Organizational perception

Among the organizational factors that might drive a charitable bequest, the extant literature has identified performance, professionalism, and communication quality. These factors pertain to the characteristics of the nonprofit organization that were found to stimulate giving. First, the performance of the organization was felt to be a particularly salient issue in the study by Sargeant, Hilton, and Wymer (2006). Wiepking et al. (2010, 2012) confirm this motive, having found evidence that belief in the effectiveness of charitable organizations is a requisite for leaving a bequest, as the deceased donor has no control over the enactment of the gift. It must be noted, however, that Schuyt et al. (2017) found evidence to the contrary, that efficiency of performance does not have a significant influence on leaving a charitable bequest. Secondly, perceived professionalism of the charity organization has also been highlighted as an important organizational factor. Professionalism is a greater concern when it comes to bequest fundraising, however. The quality of care expected from the organization reflects the size of the gift. Thirdly, the other critical organizational factor highlighted is the perceived quality of communication. Although this factor may be linked to professionalism, findings in literature suggest treating the two factors as distinct constructs. Donor development communications are crucial in maintaining the relationship.

Several studies have focused on specific aspects of donor communication by highlighting some evidence that suggests important managerial implications. James (2016a, 2016b), for example, examined the effectiveness of fundraiser job titles in charitable bequest planning. According to the author, understanding public perceptions of such titles may be important, given that one of the core tasks of fundraisers is to have conversations with existing and prospective donors about making a gift (Lindahl & Conley, 2002). Therefore, an important aspect of fundraiser job titles may be the extent to which they either encourage or inhibit donor willingness to engage in these conversations. Communication appears to be relevant also regarding the actual phrasing of the bequest inquiry; for the fundraisers, talking about the donor's death may naturally feel daunting. James (2016a, 2016b) explored the impact of phrasing changes in his study on this topic; his findings provided some support for the use of social norms and referencing the respondent's or exemplar's life. Although direct attempts at referencing symbolic immortality were not successful in generating increased interest, gratuitously referencing the respondent's death was associated with reduced interest. Regarding common terms, the use of some variation of "gift in your will" proved to be most appropriate. Alternative terms such as "bequest," "legacy," or "remember your favorite charities" yielded less effective results (James, 2016a, 2016b).

These considerations notwithstanding, it appears to be important for the organization to maintain a balance in both frequency and volume of communications. Poor quality communication may prove to be a substantial barrier to bequest intentions. Sargeant, Hilton, and Wymer (2006) mention insensitive marketing as an expression of negativity toward potential donors affecting the approaches to bequest fundraising adopted by many organizations. As James (2016a, 2016b)

confirmed, the potential for indelicate phrasing to create offense might naturally be greater in the area of bequest giving than in other, more typical, fundraising communications. By contrast, Sargeant and Warwick (2004) and Wilberforce (2001) state that one of the major barriers to bequest giving, is the lack of solicitation. High-quality communications can have two key impacts. Firstly, donors are likely to only consider making bequests to organizations whose communication strategy they regard as appropriate. Second, immediately prior to the offer of a bequest, the quality of communications is scrutinized particularly closely.

On another note, the work by Pike et al. (2013) offered new insights on organization-specific motives. They recognized how research has devoted little attention to the influence of the NPO's attributes/values compared to the greater attention given to the donor's personal motivation. These scholars highlighted how brand positioning is so crucial to creating a positive brand image. A strong brand leads to an excellent reputation, which builds trust and credibility. Organizations have to position their brand into donor decision sets, and, in order to do so, they must differentiate themselves against competing brands offering the similar features. The positioning theme must be developed on the basis of something that is meaningful to the individual in order to foster an alignment of values.

3.4 | NPO perspective: Fundraising strategies

Turning to the nonprofit organization's view of the bequest fundraising issue, it is useful to recall how research has largely focused on narrow aspects of an organization's solicitation in a fragmented way. As stated above, what remains lacking is a comprehensive view of the complex functioning of a nonprofit organization and therefore, only limited questions have been addressed. The topics discussed in the scholarly papers published to date relate to some broader streams of research. Our intent is to sharpen the focus to encompass bequest promotion and the relationship with the different stakeholders (notably, solicitors and donors), database marketing, and the development of a bequest process in a charitable organization.

Concerning bequest promotion, a study by McGregor-Lowndes and Hannah (2012) shed some lights on the channels used by charities to promote bequest giving. As previously stated in the donor side of the literature, intermediaries such as lawyers and notaries are important actors in the bequest fundraising process, because potential donors seek specialized consultation when the time comes for making a bequest. Therefore, this research aims to assess the effectiveness of the marketing activities usually carried out by NPOs toward lawyers in order to influence the likelihood of a charitable bequest to be made by a prospective donor. The authors pointed out how lawyers believe that they are not influenced by charity communications in suggesting to clients that they make a bequest in favor of a particular charity or even in favor of any charity. This finding seems to be at odds with the behavior of charities, in general; these organizations advertise in specialized legal publications and supply bequest materials to lawyers. Lawyers do require specific formal information about a charity, but

they request it only once a client wishes to make a bequest; since such information is rarely contained in charity advertisements, they prefer to use other sources of communication with the organization to obtain this information. Often, as the research has revealed, they have trouble obtaining the required information from charities. Therefore, the authors conclude, it is important to improve nonprofit staff awareness of lawyers' requirements in order to fill this informational gap.

Additionally, concerning bequest promotion to donors, in Wise's (2005) work, we note that bequest fundraising is one of the few forms of fundraising where the potential is far greater than what is achieved by current activities. Bequest fundraising is a long game and cannot be measured on an annual basis. That is why charities should always encourage their supporters to advise the organization, early on, when they have included a charitable legacy in their wills. Monitoring and evaluating the results of bequest promotions is very difficult to do accurately, because bequest cause and effect can rarely be linked. However, according to Wise (2005), bequest fundraising is also very valuable and cost effective when looked at as a whole. It offers the best fundraising cost to income ratio by far, promises large returns from few people, and underwrites charities' futures. It is necessary therefore, for NPOs, to equip themselves with communication material useful to attract these kinds of gifts from their donors. Bequest leaflets should be produced primarily for current donors, then for supporters such as volunteers, and finally, for potential supporters. Wishart and James (2021) had recently addressed the challenges inherent in measuring bequest income. They state that the link between bequest fundraising activity and income is problematic, as income typically comes in many years or even decades after a bequest fundraising activity. This makes the successful management of bequest gifts one of the most challenging issues in nonprofit marketing.

Another relevant issue that has emerged from this side of the bequest literature is the use of data by charities to enhance fundraising from bequests. Several authors had explored this topic (Magson & Routley, 2009; Rodd, 1998). Magson and Routley stated that data play a key role in bequest fundraising as it is a long-term process based on developing relationships with donors over time. Having data allow fundraisers to measure and track their donors, thus contributing to the development of effective fundraising strategies. Data could exist in a variety of places: a fundraising system, a legacy administration system, and in other internal databases such as a membership system or records of service users. The smallest and most seemingly insignificant pieces of information, when added together, can provide the organization with a rounded and detailed picture of a donor (Magson & Routley, 2009). However, the authors say, in order to realize these potential benefits, charities must regard the collection, storage, and analysis of data as a long-term investment. Another study of data analysis by Rodd (1998) outlined the benefits of analyzing the records of deceased persons who have made bequests to charity, in order to establish their key characteristics. Other works provided more general insights into the development of bequest fundraising inside a nonprofit organization (Ford, 1996; Radcliffe, 1998;

Wise, 2005). Only recently have any scholars attempted to shed a light on such a challenging task as the bequest process inside a nonprofit organization. The research conducted by Wishart and James (2021) focused on the link between ultimate bequest transfers and lifetime legacy giving plans or intentions reported to charities by donors. They collected data from 10 Australian charities regarding people (potential donors) who had died in the years 2014–2017. Among the decedents who had confirmed a planned bequest gift to charity, 35% generated no bequest at all. This lost gift rate varied from 17% to 60% across different organizations. The average loss rate was 24% when the charity had at least one instance of communication with the decedent within 2 years of their death, and 48%, otherwise. Among those people reporting to the organization that they were intending to leave or considering leaving a bequest but not confirming it, 89% left no gift upon death and, among those people only requesting information about making a bequest gift, 95% left no gift upon death. According to the authors, such findings suggest the importance of moving donors to the point of planned gift confirmation and then maintaining the relationship until the end of the person's life.

4 | CONCLUSION, PRACTICE IMPLICATIONS, AND RESEARCH DIRECTIONS

In conclusion, bequest fundraising represents a topic of growing importance in the field of nonprofit management, because of the potential to raise considerable amounts of funds and because fundraising managers are increasingly confronted by the market pressures of sustaining a continuous positive performance, and by the growing competition. It is critical to emphasize that success in achieving goals for nonprofit organizations depends largely on their fundraising performance and proper implementation of marketing activities (Andreasen & Kotler, 2008; Bennett, 2007; Sargeant & Shang, 2010). Worldwide, income deriving from bequest fundraising is growing, representing an important source of revenues for nonprofit organizations who dedicate their fundraising efforts toward the exploitation of this instrument. Receiving a bequest gift represents the pinnacle, the fulfillment of the relationship. This is particularly true when it comes to the Anglo-Saxon (Western hemisphere) markets where the discipline of fundraising was born and where bequests to charities amount to very considerable sums. Nonetheless, considerable amounts of funds are transferred to charities thanks to this channel in Latin countries, as well. Nonprofit managers should be aware of the potential of such an instrument also in countries where the propensity to write a charitable will is relatively low, because a small percentage of wills can still translate into a substantial amount of funds for charities. Potentially, in the near future, more informed people who are aware of NPOs' needs, along with a physiological thinning of hereditary bonds in the Western world might play a role in increasing the importance of this channel among the different fundraising tools a charitable organization can use.

Despite the strong evidence of untapped potential, this systematic literature review confirms how the knowledge in the field is far from flourishing. In fact, the SLR has outlined and underscored how research has not paid much attention to the bequest fundraising topic from the NPO's perspective; the majority of studies, to date, are focused on understanding the Donor's perspective, that is, what drives him/her to leave a charitable bequest donation. Therefore, there clearly appears to be a gap in the knowledge regarding NPOs' internal mechanisms concerning the particular topic of charitable bequests. What has emerged from the NPO side of the literature is, in fact, a set of widely scattered contributions that are not sufficient to form a knowledge base on the issue. Nonetheless, the authors of the present article have endeavored to derive some practice implications potentially useful for nonprofit managers, based on the re-aggregation of papers illustrated above and the subsequent thematic analysis. In Table 5, we summarize the main contributions, based on the topics covered by the various authors cited. It appears that scholars have focused on several activities that can be considered key or essential when approaching the topic of bequest fundraising. We have distinguished these activities as either external or internal, depending on their very nature. External key activities pertain to donors and solicitors' relationships, while internal key activities pertain to the management of data and the general organization. In addition, we have provided brief summaries of the key point(s) from the studies cited.

Now, in an effort to encourage further research into bequest fundraising, we would like to bring attention to some of the directions research might follow in order to fill the existing gap in this sparse side of the literature. For instance, we argue that still unanswered, important questions directly relate to the cycle of communication that a charity can set up in order to maximize the likelihood of receiving a charitable bequest confirmation, starting from an information request. The extant literature has shown how important it is to maintain a relationship with potential bequest donors, but it is still unclear whether there is an ideal way to make the most out of such relationships in terms of contact and communication mix. We pose the question: *what role does an NPO's work play in securing charitable bequests?* We believe that the answer could ultimately prove to be of great importance on a theoretical level and also when it comes to measuring the effectiveness of bequest fundraising activities. Concerning activities, it appears that some of them are, indeed, crucial in this matter; however, it remains uncertain what the internal and external resources are that an organization needs to be equipped with in order to improve its success rate. How these activities can be unified within a balanced fundraising strategy is yet to be defined. Finally, we hold that the literature can provide some significant and relevant insights to address the issue of discerning the main qualities an organization should seek in a bequest fundraising manager. Studies have shown how an NPO staff needs to be prepared when it comes to lawyer's requirements and how they should phrase bequest inquiries. Charitable organizations could start by drafting a profile of the skills that a bequest fundraising manager should have. Exploring this area and providing a full picture of this particular professional figure could be relevant at both practical and theoretical levels.

In summary, we believe that a better understanding of the features that enable a superior performance in raising funds for a nonprofit organization would be of great interest to charity managers, policy makers, donors, and researchers, as well. Bequest fundraising could realistically be an increasingly dominant source of revenue for a growing numbers of charities, if only awareness concerning this instrument was more widespread. Were an organization more able than others to exploit the right resource mix, it could potentially make the difference between superior performance in bequest fundraising, leading to competitive advantage, and only moderate performance, leading to a position of disadvantage.

5 | LIMITATIONS

The authors of the present article have aimed to further understanding of the state of the art of bequest fundraising literature. The work clearly has some limitations, which we acknowledge. Only the databases mentioned in the methodology paragraph were used; this may have led to the exclusion of articles not covered by those sources. Therefore, the resulting list of works might be impacted by this initial choice, and potentially useful research insights may have been lost. Future research efforts could address this limitation by expanding the initial data sources. Another limitation is the absence of research possibly published during the realization of this work and unfortunately not included here.

This is one of the first attempts to put together all the different research studies exploring this topic and, as such, it provides new angles in the reading of the results, although it is not comprehensive, due to the methodology bias, and is subject to the authors' interpretations. Future works may provide additional points of view by coming from a different cultural context or by interpreting the findings in different ways.

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Data sharing is not applicable to this article as no new data were created or analyzed in this study.

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