



Eich cyf / Your ref:

Ein cyf / Our ref: CA/KMP

July 2010

Dear Sir or Madam

Legacies

The Church in Wales is seeking to encourage people who come to Church to consider whether they might include a bequest to the Church when making their wills.

If one of your clients decides to do this it is quite likely that you will be consulted for advice on how the gift should be drafted. This is of course entirely a matter between you and your client but the purpose of this letter is to try to assist by drawing to your attention a number of considerations which may have an impact on your client's decision and of which he or she may not be aware at the outset. These may include:

1. To avoid some of the difficulties set out below or the possible need to apply to the Charity Commission for a Cy Pres Scheme does your client wish to consider a gift expressed in general terms accompanied by a letter of wishes?
2. Who is the intended beneficiary of the Gift? Parochial Church Councils ("PCCs") are unincorporated associations (not corporate bodies as in England) but as such are capable of receiving gifts. However, parochial boundaries change from time to time and often the name of the parish changes at the same time. Is it the intention that a particular church will benefit whatever the then current parochial structure?
3. Does your client have a particular purpose in mind? Gifts for the maintenance of a particular grave, as you know, are not charitable and are therefore unenforceable but there are ways in which this difficulty can be addressed. Equally gifts for specific purposes whether to do with parts of the fabric or particular activities of the church can over time be a source of difficulty as the way in which that church works will change.
4. Is the Gift one of capital or of income only? If it is the latter it would usually be appropriate for the Gift to be made to the Representative Body of the Church in Wales on trust for the parish on specified terms. This is because the Representative Body is a corporate body and authorised trust corporation whereas PCCs in Wales are not and their officers change regularly.

The Legal Department at this office can assist with precedents if suitable forms cannot be found in the precedent books and will also be happy to assist as far as possible in discussing alternative courses.

Yours faithfully

C T W Anderson
Solicitor