



Finn Gledhill

SOLICITORS

PRECEDENT FOR USE WHEN GIFTING TO A MORRIS ORG/JMO

Any person who wishes to make a Will should seek legal advice on their particular circumstances. Such advice would need to take into account many factors, and that person's individual circumstances. This letter is not a substitute for that and any person wishing to make a Will should seek their own advice.

However I have been instructed by the Joint Morris Organisations (the Morris Ring, Morris Federation and Open Morris) to advise on the usual form adopted where an individual wishes to leave a legacy in their Will to a Morris organisation. This could also be used to leave money to the JMO itself.

As Morris Organisations are 'unincorporated associations' and not legal entities in themselves, this is not straightforward. The following is a suggested format of clause for leaving a fixed cash gift

"I give free of tax to [club or institution] of [use the then treasurer's address as the date of the Will] the sum of £..... with freedom to spend it as income. The receipt of the person who appears to my executors to be the treasurer or other proper officer of the above [club OR institution] shall be a good discharge to my executors"

To avoid an unintended failure of such a gift, this format of gift is made to the members of an organisation at the time of the person's death, in the context of each member's obligations under its constitution. That constitution should govern how the organisation's funds are used generally and the legacy would be treated as an addition to those funds to be dealt with in the same way.

The words 'free of tax' indicate the cash sum is to be paid net of any inheritance tax due in the deceased's estate. This can be amended if this is not to be the case. The reference to a receipt being given by the organisation's treasurer, is to ensure a person's executors can obtain a proper receipt for their records.

Kind regards

Ed Worrall

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