

Leaving a Legacy

The way you word your Will is very important - please seek professional advice when making or changing a Will.

For more information on the tax incentives of leaving a legacy to a charity please contact the Inland Revenue on 0845 302 0900.

The following specimen legacy clauses may be helpful when drawing up your will:

Legacy Clause Wording for England and Wales

I give the sum of £_____ (pounds) free of tax to ChildAid to Eastern Europe (registered charity number 281099) of 5 Walters Yard Bromley BR1 1QA

I direct that the receipt of the Treasurer for the time being or other duly authorised officer shall be a sufficient discharge for my Executors/Trustees.

Residuary legacy

I give the whole of my real and personal property not hereby or by any codicil hereto specifically disposed of after payment of my debts pecuniary legacies funeral and administration expenses and any taxes in respect of estate to ChildAid to Eastern Europe (registered charity number 281099) of 5 Walters Yard Bromley BR1 1QA

I direct that the receipt of the Treasurer for the time being or other duly authorised officer shall be a sufficient discharge for my Executors/Trustees.

Specific legacy

I give my [short description of property given] free of all inheritance tax to ChildAid to Eastern Europe (registered charity number 281099) of 5 Walters Yard Bromley BR1 1QA.

I direct that the receipt of the Treasurer for the time being or other duly authorised officer shall be a sufficient discharge for my Executors/Trustees.

Gifting shares legacy

I give my [specific shareholding] my shares in [general instruction] all my stocks and shares in any public limited company to ChildAid to Eastern Europe (registered charity number 281099) of 5 Walters Yard Bromley BR1 1QA.

I direct that the receipt of the Treasurer for the time being or other duly authorised officer shall be a sufficient discharge for my Executors/Trustees.

Legacy Clause Wording for Scotland

I direct my Executors/Trustees to pay to ChildAid to Eastern Europe of 5 Walters Yard) Bromley BR1 1QA (registered charity number 281099 in England and Wales) the sum of £_____ pounds free of inheritance tax and other fiscal impositions for its general charitable purposes absolutely (to be paid within ___ months of my death and in priority to all other legacies given by this Will or codicils hereto) (as soon as convenient after my death but without interest thereon) and I direct that the receipt of the Treasurer for the time being or other duly authorised officer shall be a sufficient discharge for my Executors/Trustees.

Residuary legacy (Scotland)

I direct my Executors/Trustees to pay and make over a _____ share the residue of my estate to ChildAid to Eastern Europe of 5 Walters Yard Bromley BR1 1QA (registered charity number 281099 in England and Wales) for its general charitable purposes and I direct that the receipt of the Treasurer for the time being or other duly authorised officer shall be a sufficient discharge for my Executors/Trustees.

Specific legacy of an item (or items) of value (Scotland)

I direct my Executors/Trustees to pay and make over my (short description of the property given) to ChildAid to Eastern Europe of 5 Walters Yard Bromley BR1 1QA (registered charity number 281099 in England and Wales) for its general charitable purposes and I direct that the receipt of the Treasurer for the time being or other duly authorised officer shall be a sufficient discharge for my Executors/Trustees.