



HULL & HULL LLP

Barristers and Solicitors

Trust Experience™

Charitable Giving

Many people choose to leave gifts to charitable causes during their lifetimes or under their wills.

Lawyers play an important role in the charitable giving process by helping clients decide where, when, and how to give most effectively.

Lawyers should be aware of the many options for charitable giving. A testator may want to make a gift to an existing charity, or may want to create a charitable foundation or trust. Giving to a community foundation is another option that provides a lot of flexibility. The advantages and disadvantages of each method of giving make some more suitable than others for particular clients.

Whenever naming a charity as a beneficiary under a will, it is worth taking the time to ensure that the organization is identified by its proper name. All too often, wills name charities as beneficiaries that either do not exist or have ceased to operate. Where the Court finds a general charitable intention behind the gift, it may direct that the gift should go to another organization supporting a similar cause. Sometimes, the gift will fail altogether. If it is a specific gift, it may fall into the residue. If it is a gift of the residue, it may flow under the intestacy rules of the *Succession Law Reform Act*. Whatever is decided, Court intervention can be costly and time-consuming.

Familiarizing yourself with the available options and avoiding the pitfalls can allow you to be more effective in helping your clients to give to others.