

## MAKING GIFTS AS AN ATTORNEY

If you are appointed as an attorney under an Enduring Power of Attorney (EPA) or Lasting Power of Attorney (LPA) then it is essential that you are aware of the extent of your powers. Without understanding your role, it is possible to contravene those powers, and trigger a Court of Protection intervention, because of an innocent misunderstanding of the rules.

### Attorneys' powers to make gifts

Attorneys must act in the best interests of the person granting the power of attorney ("the donor"). Under the relevant law, attorneys only have limited ability to make gifts.

Gifts can be made on births, marriages, anniversaries and on "seasonal occasions" such as Christmas. Gifts can also be made to charities to which the donor made gifts while they had capacity or to charities which it is thought that they might have supported if they still had capacity.

In every case, these gifts must be reasonable considering all the circumstances and the size of the donor's estate.

### Large gifts

If a large gift (i.e. one that is not covered in the definitions above) - is in the donor's best interests, it is possible for the attorney to apply to the Court of Protection for consent to make the gift. It will be necessary to provide full information about the donor and their capacity and financial affairs. The Court will always put the donor's best interests first but, for example, gifts have been authorised for tax planning purposes if the Court considers that the donor has surplus assets.

If you are considering making a large gift on the donor's behalf, or if you have any doubt about the validity of a proposed gift always seek advice on the best way forward **before making the gift.**

### How can GL Law help you?

We have specialist lawyers who will take time to get to know you in order to provide you with advice tailored to your specific needs and wishes.

Full and transparent information about our fees structure will be provided at the outset, and the basis of our charging agreed before we begin work.

**For more information or to speak to a solicitor please contact us by calling 0117 906 9400 or email [hello@gl.law](mailto:hello@gl.law)**

*The content of this guide is intended for general information purposes only and shall not be deemed to be or constitute legal advice.*