**Letter of Wishes (sometimes called Memorandum of Wishes)**

A Letter of Wishes is a document that accompanies your Will. It is not legally binding but can help to guide your executors and trustees to ensure they follow your personal wishes.

It can give guidance on almost anything you would like to happen after your death and optionally, state your funeral wishes, personal items and Guardians

It is useful for dealing with sentimental small low value informal gifts e.g. personal chattels, rather than valuable items, such as your furniture or treasured ornaments.

It is not always a good idea to put small gifts such as ornaments or trinkets directly in a Will as a gift, this is because sometimes such items could later be broken or even sold and your Will would need to be re-written.

Rather than including detailed lists of possessions in your will, you can explain in your letter of wishes how you would like them distributed. This document is then stored with (not attached to) the Will and can be altered at a later date, without the cost of changing your Will, as it is not legally binding.

It is not advisable to use a letter of wishes to leave valuable objects, or if you want to be absolutely certain who will inherit specific items, instead these should be gifted in your will.

You can have several different letters relating to different sections of your estate, left with various friends or family members, as well as master copies left with your will for safekeeping.

A Letter of Wishes should be written in plain English, signed and dated, but not witnessed to avoid any claim that it has become a legal Will or codicil.

You must take care that a Letter of Wishes does not contain anything that could conflict with the Will.

The Letter can advise on anything but most common uses include:

* Who to notify of your death, or in some cases, who not to tell.
* The style of funeral you want, whether you want burial or cremation, and any specific instructions regarding the service, where you would like to be buried or have your ashes sprinkled.
* Listing your main assets, including bank accounts, life insurance policies, expensive items or jewellery and their location, which will help your executors in the administration of your estate. These items should also be included in your Will, as the Letter of Wishes is not legally binding.
* Guiding your executors or trustees on how you would like any money managed, or trusts created in your Will to be run.
* Advising guardians on how you would like your children to be raised, their religious upbringing, education, and where they live. These details should be reviewed as the children grow up.
* Giving more detailed information to help your executors identify specific items you are giving away in your Will.
* Providing explanations as to why you have excluded someone from the Will, if you think that it may be a controversial decision or challenged later.

Taken from Which <http://wills.which.co.uk/product/letter-of-wishes/> and several other sources