



**A Guide for  
Lay Executors**

# Thank You

**Gifts left to Helen & Douglas House in Wills are so special and vital to the continuation of our care for terminally ill children.**

What we do would not be possible without the thoughtfulness of your loved one remembering Helen & Douglas House in their Will, and it is through their gift they will be part of our future.

We have produced this guide with you in mind and to help you with any questions you may have about the role of executor and administering the gift left to Helen & Douglas House.

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### How we can help

We are here to help and support you in whatever way we can.

Although we are unable to provide legal advice, if there's anything you'd like to ask us, please don't hesitate to get in touch. You can email us at [legacy@helenanddouglas.org.uk](mailto:legacy@helenanddouglas.org.uk) or call us on 01865 799150

# Your Role as Executor

We understand that being an executor is a big responsibility and it takes a lot of work and commitment in administering an estate. Whilst it can be fulfilling and shows that your loved one has placed a great deal of trust in you, it can also be challenging and time consuming.

Executors are legally responsible for making sure wishes in the Will are carried out correctly. **You don't have to do this alone and there is help at hand.** You can always instruct a solicitor to help you, which can be paid from the estate.

## An executor's duties will include:

- Finding all of the relevant financial documentation and managing finances.
- Obtaining copies of the certified entry of death and the Will from the Registrar of Births, Deaths and Marriages, as photocopies for legal purposes are not usually accepted.
- Getting valuations to work out the total value of the **estate**.
- Working out whether **inheritance tax** is due from the estate and arranging for this to be paid.
- Preparing, if necessary, the appropriate forms for submission to HMRC and the court.
- Obtaining a **Grant of Probate** or **Grant of Confirmation** in Scotland so that you can administer the estate.
- Seek legal advice if there are any claims on the **estate**.
- Paying any debts owing from the **estate**.
- Preparing **estate accounts** and settlement of income tax and **capital gains tax**.
- Distributing cash and **assets** according to the instructions left in the Will.



It is important to keep a record of all transactions relating to the estate. All the costs involved will be paid out of the estate, including your expenses, so you shouldn't be out of pocket. If you have any concerns, do speak to a solicitor.

*Terms you see highlighted can be found on page 20 Glossary of Legal Terms*



# Steps for Administering a Charitable Gift

Here is a quick summary of the steps to administering a gift to Helen & Douglas House

**1**  Get in touch to let us know about the gift.

**2**  Send us a copy of the Will.

**3**  Work out any tax implications of the charitable gift.

**4**  Sell any relevant assets.

**5**  Where possible, make interim payments if most assets have been dealt with.

**6**  Send us a copy of the estate of accounts for our records  
*(please note, this step isn't required for a pecuniary gift).*

**7**  Pay the full final amount of the gift to the charity.

If you have any questions at any time, get in touch with us either by email [legacy@helenanddouglas.org.uk](mailto:legacy@helenanddouglas.org.uk) or calling **01865 799150** and we will help you.

# Your Loved One



Your loved one has made the very generous decision to remember Helen & Douglas House in their Will and we would love to recognise this very special gift.

Hearing more about the person behind the gift helps us understand how and why our work was important to our supporters. If you feel able to share your personal stories about your loved one, we would be pleased to hear more. We do also understand that you may not want to do this at a difficult time.



# First Steps



## Applying for Probate

For many estates, the first step you will need to take is applying for a **Grant of Probate**. What does this mean?

Probate enables you to act on behalf of the **estate** – for instance, moving their savings from their bank account into the estate bank account so that you can distribute their money to their beneficiaries.

There may be some instances where you may not need probate, for example:

- The estate doesn't include property like a house, flat or land
- The estate only consists of cash in bank notes or coins and personal possessions
- The amount of savings held by companies like banks, building societies and insurance companies is small enough that they are prepared to release it without probate. This will vary depending on the company, so it's best to contact them to find out their policy.

The specific process of applying for probate varies depending on whether you live in England, Wales, Scotland or Northern Ireland.

You can apply for probate either by post, completing a PA1P form, or go online. Information can be found at [www.apply-for-probate.service.gov.uk](http://www.apply-for-probate.service.gov.uk).

### You will need:

- an official copy of the death certificate
- the last original Will and any **Codicils**
- to pay a fee of £300 if the estate is over £5,000

Most people keep a copy of their Will at home, so this would be a good place to look first. If, however, the Will was written by a solicitor or Will writer, they may be able to help you locate the original.



## Assets and Liabilities

One of the first tasks will be to collect details of the value of the **assets** and **liabilities** of the person whose **estate** you are administering. All of their liabilities will need to be paid from the estate.

You can contact the financial organisations your loved one had dealings with to get an accurate reflection. If their debts exceed the value of the **estate**, you should seek legal advice. No one else will have to pay any debts left over.

Once debts have been paid, you'll give what remains of the **assets** to **beneficiaries** according to the wishes set out in the Will.

## Claims on the Estate

If you become aware that a claim is being made on the **estate** by someone who has not been left anything in the Will, you should consult a solicitor to assist you.

## Lead Charity

There may be occasions where a Will includes gifts to more than one charity **beneficiaries** who share in an **estate**. To make communication easier, charities are happy to work together. We are happy to forward information or updates to the other named charities. Please let us know if this is something that you would like us to do.

## The gift to Helen & Douglas House could be:

*A percentage of an estate (**residuary gift**)*

*A set sum of money (**pecuniary gift**)*

*Dependant on others – a gift which is subject to someone else having an interest first*

*Objects*

*Property and land*

*Investments and shares*

For these types of gifts, please send us a copy of the entire Will and any **Codicils** or informal writings such as a **letter of wishes**. Where the gift is a **residuary gift**, we will also require a schedule of **assets** and **liabilities**, also known as the **estate accounts**. Once the team have looked over the documents, we'll be able to give you more guidance on the next steps.

If you have any questions about the type of gift to be left to Helen & Douglas House, please contact us on 01865 799150 or [legacy@helenanddouglas.org.uk](mailto:legacy@helenanddouglas.org.uk)

## Next Steps



### Selling Property

The administration of the **estate** will often include the sale of a house, flat, land, or other property. If that's the case, it's a good idea to get three valuations before putting it on the market.

If Helen & Douglas House is due to receive a **residuary gift**, we would appreciate being consulted and kept up to date in the process of selling any property.

### Interim Payments

**Interim payments** are those made when the process of administering the **estate** is still in progress but most of the **assets** have already been dealt with.

For example, these payments could be made from savings while a house is due to be sold.

We'd be grateful for any **interim payments** that can be made, as these enable us to support terminally ill children and their families as soon as possible.

## Tax Considerations

If the estate is worth more than a certain amount, **inheritance tax** may be payable. For full details, please visit [www.gov.uk/inheritance-tax](https://www.gov.uk/inheritance-tax). Sometimes **beneficiaries** decide to use a **Deed of Variation** to reduce this.

But it is not just **inheritance tax** that can affect the administration of an **estate**. If **assets**, such as property, have increased in value during the administration process, **capital gains tax** may be payable depending on the nature of the **beneficiaries**. If that is the case, we would advise you seek professional advice to help you avoid paying tax on the estate unnecessarily.

Charities are exempt from **inheritance tax** and **capital gains tax**. Helen & Douglas House can also reclaim income tax that has been deducted from income raised while the **estate** is being administered.

We appreciate tax considerations can be tricky and sound very daunting if it's not something you are familiar with. Please get in touch if you have any questions or do gain legal advice to help you follow the correct procedures.



## Deeds of Variations

There are some circumstances where **beneficiaries** of the Will may wish to use a **Deed of Variation**. This enables the **beneficiaries** to make changes to the distribution of the **estate**, instead of directly following the terms of the Will. This may be done to reduce the burden of **inheritance tax**, to include relatives left out of a Will, for example, grandchildren born after the Will was written, or to increase the value of gifts left to charity.

A **Deed of Variation** must be done within two years of the death, and we would recommend getting a solicitor to help you. If a certain percentage of the value of the estate is left to charity, this reduces the rate of **inheritance tax** payable. To find out the current rates, visit [www.gov.uk/inheritance-tax](https://www.gov.uk/inheritance-tax)



# Final Steps



## Estate Accounts

If we have received a **residuary gift**, please send us a copy of the **estate accounts** once the administration of the **estate** is complete. All **residuary beneficiaries** are legally allowed to review and approve these accounts.

As a charity, we have a legal responsibility to make sure gifts left to us are legitimate and used as the supporter intended. It is particularly important for us to receive a copy of the **estate accounts** so that when we're audited, we can show we've received what we were supposed to and complied with the wishes laid out in the Will.

## Sharing your Experience

Talking about and sharing your loved one's reasons for leaving a gift to Helen & Douglas House can encourage others to do the same. If you would be willing to share your experience of being an executor, we'd love to hear from you. Please don't hesitate to get in touch with us at [legacy@helenanddouglas.org.uk](mailto:legacy@helenanddouglas.org.uk).

## Further Contact from Helen & Douglas House

Would you like to be kept informed of all that happens in Helen & Douglas House and how gifts, like the one you have administered, is making a difference to the children and families in our care? We'd be delighted to stay in touch with you. Please let us know if you would like to hear more from us.

Thank you for all you have done in the administration of your loved one's Will.



# Our Contact Details

## How do I know a gift is meant for Helen & Douglas House?

Identifying the correct **beneficiary** is an important part of acting as an executor. By checking the Will carefully and looking at the name and charity number, you will need to ensure that the right gift gets to the correct beneficiary.

## Our charity name

From 1982 to 2004 we were called Helen House, therefore some Wills may use this name. Since then, our name has been Helen & Douglas House.

## Our charity number

Our registered charity number in England and Wales is 1085951

## Our charity address

14A Magdalen Road, Oxford,  
Oxfordshire, OX4 1RW

01865 799150

legacy@helenanddouglas.org.uk

## How to make a payment

You can make a payment by sending a cheque payable to Helen & Douglas House or you can send a payment by BACS.

Our bank details are:

**Name:** Helen & Douglas House

**Bank:** NatWest

**Address:** 40 Cornmarket Street, Oxford, OX1 3HA

**Account No:** 84326735

**Sort Code:** 60-70-03

*Please contact us when making a bank transfer so that we can provide you with an appropriate reference to include.*

**For further information, you can visit [hdh.org.uk/layexecutor](http://hdh.org.uk/layexecutor) or scan the QR code.**



# Helpful Links



The UK government's guide to Wills, inheritance and probate  
**[www.gov.uk/wills-probate-inheritance](http://www.gov.uk/wills-probate-inheritance)**

## The Law Society

This website can help you find a qualified solicitor to help with the administration of the estate.

**[www.lawsociety.org.uk](http://www.lawsociety.org.uk), [www.lawsoc-ni.org](http://www.lawsoc-ni.org) or [www.lawscot.org.uk](http://www.lawscot.org.uk)**

## National Will Register

Online register you can use to search for a Will or confirm you have the most up-to-date version of a Will.

**[www.nationalwillregister.co.uk/search-for-a-will](http://www.nationalwillregister.co.uk/search-for-a-will)**

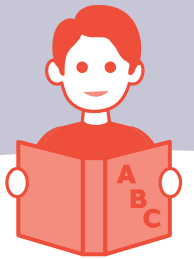
## Tell Us Once

Let's you tell several government departments about a person's death at once – for example the DVLA and HMRC

**[www.gov.uk/tell-us-once](http://www.gov.uk/tell-us-once)**



# Glossary of legal terms



**Assets (also termed as 'estate'):** Everything that the person whose estate you're administering owned or was owed at the time of their death. This includes property, land, savings, unpaid wages, investments and personal possessions.

**Beneficiary:** Any person or organisation you leave a gift to in your Will.

**Bequest:** A gift included in the Will, also known as a "legacy".

**Capital Gains Tax:** A tax on the profit when you sell an asset that has increased in value (typically a house)

**Codicil:** A legal document that supplements the terms of an existing Will either by adding to it, amending to it or revoking part of it. A codicil is signed in the same way as a Will.

## **Deed of Variation (or Instrument of Variation):**

A legal document that allows beneficiaries to change the distribution of an inheritance following the death of an individual, either by redirecting the inheritance or adjusting the proportions of the distribution.

**Estate accounts:** Also referred to as executry accounts, these are the final accounts of the assets and liabilities of the estate, tax paid and how the estate was distributed to beneficiaries.

**Grant of Probate or Grant of Confirmation:** The legal procedure that confirms your Will as valid and authorises executors to deal with your estate.

**Inheritance Tax:** A tax on the estate of the deceased person.

**Interim payments:** Payments that are made before the administration of the estate has been finalised.

**Letter of wishes:** A tool to express wishes that are not included in the Will or any Codicils. This might include funeral wishes or the distribution of smaller items such as books or jewellery.

**Liabilities:** Any debts liable to be paid from the estate. As well as debts incurred in life, this includes funeral payments, inheritance tax payments and administration costs.

**Pecuniary gift:** A fixed sum of money left in a Will.

**Residue:** The amount of money left in the estate after all debts, tax, costs and pecuniary or specific legacies have been accounted for.

**Residuary gift:** A gift consisting of the residue or part of the residue of an estate.

**Specific gift:** A gift of a specific item e.g. painting, jewellery (not money).

## Notes

## Notes

*Making every  
moment count*



[hdh.org.uk](http://hdh.org.uk)



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Registered Charity Number 1085951