



## INFORMATION FOR EXECUTORS WHERE THE GURKHA WELFARE TRUST HAS BEEN LEFT A GIFT IN A WILL

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The role of executor is an important responsibility and may seem overwhelming at times. Thank you for everything you are doing to fulfil the wishes of your family member or friend. Your hard work is greatly appreciated.

We hope the information here is helpful. It is intended for guidance only and is not a substitute for professional advice. If you are uncertain of your duties and responsibilities as an executor, it may be helpful to consult a solicitor or other legal professional.

### What to do if The Gurkha Welfare Trust is a beneficiary in the Will

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Please get in touch with us and we can assist you with the next steps. Our Legacy Manager is Carolyn Derryman who is experienced in dealing with legacy gifts generously left to the charity. Carolyn's contact details are:

**Telephone:** 01722 343110

**Email:** carolynderryman@gwt.org.uk

**Address:** PO Box 2170, 22 Queen Street, Salisbury SP2 2EX

### What we require from you:

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Please let us know the name and address of the deceased. It is likely they kindly supported our work in their lifetime and this will allow us to ensure our records are up to date and no further mail is sent to their address.

As a registered charity we are required to comply with strict legal and audit regulations. The information we require depends on the nature of the legacy gift but we will not ask for anything we do not require.

**The different types of legacies are:**

### Pecuniary and Specific Gift

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These legacies are either a fixed sum of money or a specific item such as a piece of jewellery.

If the Trust has been left a fixed sum of money, the process is straightforward. We simply need to know the amount and to receive payment when you are ready to settle the legacy. Our different payment options are on the last page.

If the estate of the deceased is in Scotland, we would be grateful to receive a copy of the clause in the Will relating to our gift.

### Residuary legacies

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These legacies are a share of the estate after any debts, administration costs and specific or pecuniary legacies. To comply with the Charity Commission requirements, we require a little more information to show we have received what the deceased intended and how our legacy gift is calculated. So that we can provide a formal receipt, we require the following:

- A copy of the Will including codicils
- List of the estate's assets and liabilities
- Copy of the independent valuations of the major assets such as property (if applicable)
- A copy of the Estate Accounts detailing the incoming and outgoing payments to the estate, ideally before distribution of the estate
- A tax deduction certificate Form R185 Estate Income if Income Tax has been paid on income received as the estate is wound up

We do appreciate that this may be the first occasion you have collated this information so we are happy to assist where we can.

Similarly, this may be the first time you have dealt with Inheritance Tax, Capital Gains Tax or Income Tax for an estate. UK charities do not pay any of these taxes and you should not pay these taxes on legacy gifts to The Gurkha Welfare Trust. By treating some assets in a particular way, Capital Gains Tax can be mitigated through a process called appropriation which must occur before the asset is sold. Please do speak with us if you believe Capital Gains Tax may be incurred.

Winding up the estate can take many months and we understand that difficulties and delays may be encountered. If so, occasional updates would be greatly appreciated. We will always assist if we can.

Once you are ready to distribute the residuary estate, the payment options for settlement of the Trust's legacy are on the last page.

### Helpful Links:

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Dealing with the financial affairs of someone who has died - Citizens Advice: [www.citizensadvice.org.uk/family/death-and-wills](http://www.citizensadvice.org.uk/family/death-and-wills)

What to do when someone dies: step by step - GOV.UK: [www.gov.uk/when-someone-dies](http://www.gov.uk/when-someone-dies)

### How will the legacy gift be used?

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Legacy gifts are a vital source of income for The Gurkha Welfare Trust, supporting Gurkhas who have fought with courage and loyalty alongside British soldiers, and their families. The legacy you have worked to fulfil on behalf of your loved one will be used as they would have wished and expected of us: to ensure that Gurkha veterans, their widows and communities are able to live with dignity in Nepal.

The Trust's finances are run and reported on with military precision. We strive to ensure that these final generous gestures of our supporters are directed to have the greatest impact in our work providing financial, medical and development aid. If you would like to know about our activities and achievements, please do let us know.

### Payment details for Executors

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When you are ready to make payment, the most efficient way is to credit the Trust's bank account. The details are below but before making payment, please contact Carolyn to obtain a payment reference. Without it, we may not be able to identify your payment as a legacy.

**Bank:** HSBC, 90 Baker Street, London, W1U 6AX

**Account name:** Gurkha Welfare Trust

**Sort Code:** 40-01-06

**Account No:** 42197405

A card payment can be made at our website: [www.gwt.org.uk/donations/one-off-donations](http://www.gwt.org.uk/donations/one-off-donations)

Please click on '**I want to donate a different amount**' to enter the amount; select '**Other**' from the choices under '**Why are you donating?**' and please add "A legacy from *name of the deceased*" in the comments box.

If you would prefer to pay by cheque, please make this payable to The Gurkha Welfare Trust and send to our office above. Our Freepost address if required is:

**Freepost Plus RRUS - RGZG - YUCB**

**The Gurkha Welfare Trust**

**PO Box 2170**

**Salisbury**

**SP2 2EX**

With sincere thanks for your assistance.

**Mrs Carolyn Derryman**

**Legacy Manager**

[carolynderryman@gwt.org.uk](mailto:carolynderryman@gwt.org.uk)

Direct dial: 01722 343110

