

Information for Executors

We appreciate the time and work involved in taking on the role of Executor, and hope that the following information will be helpful.

Getting in touch

Please do let us know if you believe Royal Star & Garter has been remembered in a Will. We understand that it may be some time before you are in a position to fulfil the bequest, however knowing about this kind gift does help us to plan for the future.

We would be most grateful for the following details:

- The full name and address of the person who has made a gift in their Will
- Their date of death
- A copy of the Will (or the extract that mentions the gift).

Charity details

Royal Star & Garter was founded in 1916 and has changed its name several times over the past century. You may find the charity included in a Will under its former names:

- **The Royal Star and Garter Home for Disabled Sailors, Soldiers and Airmen** or **The Royal Star & Garter Home(s)**.
- Wills may also include our former Richmond TW10 6RR address.
- Registered Charity Number: 210119.

Gifts of residue

Where Royal Star & Garter has been left a share of residue, we would be grateful for the following:

- A full copy of the Will
- A schedule of estate assets and liabilities once this is available
- Copies of marketing valuations for any property in the estate

- Estate accounts at the end of the administration, and the opportunity to raise queries

Inheritance Tax and Capital Gains Tax

Charities are exempt from many taxes, such as Inheritance Tax and Capital Gains Tax.

Inheritance Tax

There are special rules for the division of any liability between exempt charities and other, non-exempt, beneficiaries. When the residue is shared between charities and non-exempt beneficiaries (ie friends and/or family), we would expect the liability to be apportioned solely to those non-exempt shares of residue (as per the Inheritance Tax Act 1984, Section 41) when the estate is distributed, unless the Will specifically states otherwise.

Capital Gains Tax

If you think there is likely to be a gain on the sale of a property and/or investments, we would be most grateful if you could contact us to discuss this before they are sold. In some cases, it may be helpful to appropriate Royal Star & Garter's share of assets directly to the charity pre-sale, in order to minimise any Capital Gains Tax liability. This is a simple paper exercise that can be achieved using a short Memorandum of Appropriation, and we would be pleased to provide a template Memorandum for you to use.

Sometimes we may have to ask you for some additional information, as the charity is subject to strict legislation and we must comply with this when receiving gifts from estates.

We would appreciate being kept informed about the progress of the administration, and any potential claims or delays that might arise.

We are always happy to answer any questions you may have.

Payment information

Please make all cheques payable to "The Royal Star & Garter Homes". In recent years, we have adopted the trading name "Royal Star & Garter". However, the full name "The Royal Star & Garter Homes" should still be used for the purposes of entering into any legal agreements and making any payments.

Please include a covering note with the name of the estate and your contact details so that we can provide a receipt for your records.

Cheques may be sent by post to:

Legacy Team, Royal Star & Garter, 15 Castle Mews, Hampton, Middlesex, TW12

Contact details

By email: legacies@starandgarter.org

By phone: 0208 481 7676

By post: Legacy Team, Royal Star & Garter, 15 Castle Mews, Hampton, Middlesex, TW12 2NP

Thank you

Royal Star & Garter is deeply grateful to all those supporters who remember us in their Will. Gifts in Wills are vital to our work, helping to provide the highest standard of specialist care for veterans and their partners, living with disability or dementia now and in the future.

We record the names of everyone who remembers Royal Star & Garter in their Will on our online Memorial Wall, as a lasting tribute. The Memorial Wall can be viewed at our website www.starandgarter.org.

