



A guide for Solicitor Executors

Working together

Alzheimer's Society is extremely grateful for the kind legacies our supporters leave us in their Wills.

As a registered charity, we have obligations to our trustees, along with fulfilling certain legal requirements which a private individual does not. In order for us to comply with these obligations we will require certain information from you in order to demonstrate we are receiving our full entitlement from an estate.

We appreciate that as a legal professional you will be experienced in dealing with a wide range of probate administration matters. This guide is merely to explain what information we will require in order to process the legacy as smoothly and efficiently as possible.

Contacting us

We would be grateful if you would provide us with the required documentation set out overleaf as early as possible.

All legacies are dealt with by the Legacy Case Team, based in our London office:

0330 333 0804

legacies@alzheimers.org.uk

Legacy Administration,
Alzheimer's Society,
43-44 Crutched Friars, London EC3N 2AE

Type of legacy

Pecuniary

If the legacy kindly left to Alzheimer's Society is a pecuniary bequest we would be grateful for the following:

- Confirmation of the name and address of the deceased
- Their date of death
- A copy of the Will showing the pecuniary gift.

Residual

As we are sure you are aware, if the legacy left to us is residual we will require more detailed information and would respectfully ask that we are kept up to date with the administration so we may give you our instructions as the matter progresses. This will include the sale of any property, appropriation of shares and property to prevent capital gains tax, and any tax exemptions available. We would be grateful for the following:

- A copy of your Terms and Conditions
- Copy of Will and Codicils
- Schedule of Assets and Liabilities
- Valuation of significant assets
- 2 x valuations for property plus marketing details
- Final Estate Accounts
- Estate Income Form R185 - this generates additional income for the charity

Trusts

In cases where Alzheimer's Society has been named as a beneficiary of a Trust (usually as a remainderman) we would appreciate biennial contact with the Trustees to update us on the status of the assets held in the Trust. If the Trust contains property please confirm that the property is fully insured and maintained to a reasonable standard. Please also keep us informed of any maintenance works or other changes to the property before they are carried out.

Inheritance tax

As a general rule charities are exempt from Inheritance Tax (IHT), and Section 41(b) of the Inheritance Tax Act 1984 provides that no Inheritance Tax is payable on exempt shares of residue.

A common error is to deduct the IHT from the residue before dividing it between the residuary beneficiaries. The effect of this is that the non-exempt beneficiaries benefit from the exempt beneficiaries' status.

However, there are occasions under which charities may have to contribute towards IHT and we would be happy to discuss this with you further if you would like clarification.

Valid receipt and payment of legacies

The majority of our Legacy Case Team has delegated authority to give valid receipt for legacies left to Alzheimer's Society. Please make cheques payable to 'Alzheimer's Society' quoting the case reference number previously given to you by the case handler. Alternatively if you would prefer to make payment by bank transfer please request our details at your convenience.

We politely request that you do not send out final payment of legacies (if residual) until we have seen and approved the final Estate Accounts.



Indemnifying Executors

Please note that unless a claim has been intimated or there is a specific risk to the Executors, we do not offer indemnities. We trust that you will distribute the estate on the basis of our approval of your Estate Accounts and formal discharge at the end of the administration.

Our charity details

Our registered charity name is 'Alzheimer's Society' (Registered Charity Number, 296645).

Our registered office is 43-44 Crutched Friars, London, EC3N 2AE.

All legacies are dealt with in our central London office including estates in Northern Ireland, Wales and Scotland.

You may come across our previous name of Alzheimer's Disease Society and former addresses on Wills you are administrating. Alzheimer's Disease Society changed its name on 1 October 1999 to Alzheimer's Society and we are happy to provide you with a copy of our Certificate of Incorporation if necessary.



Forget-me-not Wall

We would like to honour the memory of everyone who leaves us a gift in their Will with the opportunity to add a name and image to our online Forget-me-not Wall.

Please let us know if family members would like to add a dedication to their loved one on the wall and we will send the relevant form.

Our vision

Alzheimer's Society is the UK's leading dementia charity. Together, we are working towards a world where dementia no longer devastates lives. We do this by giving help to those living with dementia today, and providing hope for the future.

Legacies are a vital source of income for the Society and we're extremely grateful to our supporters for making it possible for us to help ensure people living with dementia are not forgotten.

As a solicitor, you and your firm can help in supporting us to raise vital income through Will to Remember, Alzheimer's Society's free Will-writing scheme. To find out more please contact wills@alzheimers.org.uk



Registered with
**FUNDRAISING
REGULATOR**

Alzheimer's Society is a registered charity in England and Wales (296645) and the Isle of Man (1128). A company limited by guarantee, registered in England and Wales (2115499) and the Isle of Man (5730F). Registered office: 43-44 Crutched Friars, London EC3N 2AE.