

Information for **executors** and **solicitors**

If you are administering a Will that includes a gift to Midlands Air Ambulance Charity, you may have some questions. We hope you will find the answers here, but if you don't, please contact us.

1. Paying a legacy gift to Midlands Air Ambulance Charity?

If the Will includes a specific sum of money left to us, please write to us. We would be really grateful if you can include; the full name and title of the deceased, their last address, the date of death, the executor's name and contact details, a copy of the Will and any information about the reason for the legacy. Please also include your contact details so that we can acknowledge the gift.

If you're paying a legacy gift by cheque, please send it payable to 'Midlands Air Ambulance Charity' to:

FAO Legacy Executive
Midlands Air Ambulance Charity
Hawthorn House
Dudley Road
Stourbridge
West Midlands
DY9 8BQ

If you would prefer to make a payment by another method, or have any other questions, please contact our Legacy Executive.

2. What if a different charity name is used in the Will?

Midlands Air Ambulance Charity was launched in 1991 and was originally called 'Air 5'. We have been known by other names too, such as:

- Midlands Air Ambulance (1990) Trust
- West Midlands Air Ambulance Fund
- County Air Ambulance (Registered Charity Number 1001064)

Midlands Air Ambulance Charity may also be referred to in a Will as one of the following names:

- Air Ambulance Midlands
- Air Ambulance Fund North Staffordshire
- Air Ambulance Operators Gloucester
- County Air Ambulance Service
- Gloucester (or Gloucestershire Air Ambulance)
- Hereford (or Herefordshire) Air Ambulance
- North Staffordshire Air Ambulance
- Shropshire Air Ambulance
- Staffordshire Air Ambulance
- The Air Ambulance Service of Gloucestershire
- West Midlands Air Ambulance Service
- West Midlands County Air Service
- West Midlands Air Ambulance Appeal
- Worcester (or Worcestershire) Air Ambulance

We have also been located at the following addresses:

- Burton Road, Dudley DY1 3BB
- Unit 16 Enterprise Trading Estate, Pedmore Road, Brierley Hill DY5 1TX

If the name on the Will matches any of the above names or the Will mentions one of these addresses, it is very likely the gift is meant for Midlands Air Ambulance Charity.

3. Administering a gift

In most cases, we would prefer to receive the sale proceeds of property or shares gifted to the Midlands Air Ambulance Charity in a Will. However, each individual case is different, so before taking any action to either transfer or sell the property or shares, please contact us.

4. Tax

Charities are exempt from inheritance tax. This means that gifts to the Midlands Air Ambulance Charity are ordinarily paid free of tax and are deducted from the estate before the tax is calculated.

Charities are also exempt from capital gains tax so, if an asset is sold as 'bare trustee' for the Midlands Air Ambulance Charity, we can reclaim the tax. We can also reclaim income tax that has been deducted at source from income of the estate.

The rules are complex, so to avoid the estate paying more tax than necessary, please get in touch.

For information about tax on gifts in Wills, visit [gov.uk/wills-probate-inheritance](https://www.gov.uk/wills-probate-inheritance)

5. Finalising the estate

At the end of the administration process, we will need a copy of the estate accounts. These are the final accounts of all the transactions that have taken place over the course of the administration process.

We ask for this because as a charity we are very tightly regulated and need this document to ensure that every legacy gift we receive has been calculated correctly.

We are also then able to claim back any income tax paid during the administration process with respect to gifts left to us. This allows us to make the most of legacies left to us. To help us do this please make sure you provide us with a completed R185 (Estate Income) form.

6. Other useful links

www.lawsociety.org.uk

www.thegazette.co.uk/wills-and-probate/what-to-do-after-someone-dies

www.moneyadviceservice.org.uk/en/categories/making-a-will

www.hmrc.gov.uk

