

Acting as executor

When Great Western Air Ambulance Charity
is named in a will





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"For many years my father and step-mother raised funds for Great Western Air Ambulance Charity. To ensure their support continued beyond their lifetimes, they both included the charity in their wills. As my father's executor, it was an honour to pass on this legacy to GWAAC, to support its invaluable service that is there for people at their time of greatest need."

Jane Morgan-Brodie





"Gifts in wills have always been incredibly important to Great Western Air Ambulance Charity, helping us to introduce major advances in our critical care work. When I was CEO, many a time I'd find myself at my desk, tears running down my cheeks, reading letters from people and their families who were so grateful to our Critical Care Team. Thank you for administering the estate of your loved one and honouring their trust in Great Western Air Ambulance Charity."

John Christensen, Founder, former CEO and now GWAAC Patron

Giving life, with gifts in wills

The aim of this guide is to explain what information we will require from you in your role as executor of a will of someone who has very generously included a gift to Great Western Air Ambulance Charity. Every gift in a will is important to us and we very much appreciate you administering the estate to ensure their wishes are carried out.

Gifts in wills help us stand ready to respond to any of the 2.1 million people living in Bristol, Bath and North East Somerset, North Somerset, South Gloucestershire, Gloucestershire, parts of Wiltshire and surrounding areas.

Our highly trained and experienced Critical Care Team bring all the skills of a hospital emergency department to the scene of an accident or medical emergency. They effectively stop the clock, by treating and stabilising the patient so that they can be taken safely to hospital.

Your dedicated point of contact

Please contact our Gifts In Wills Coordinator by finding their details at www.gwaac.com/gifts-in-wills, by calling **0303 4444 999** or emailing info@gwaac.com

Alternatively you can write to:

Great Western Air Ambulance Charity
County Gates
Ashton Road
Bristol, BS3 2JH

We can communicate with you by post, email or phone. Email can be especially helpful for more complicated estates, where more than one charity has been named in the will. In that instance it may be possible to appoint a lead charity to simplify the communication between yourself and the charitable beneficiaries.

Seeking professional legal advice

The complexity of inheritance rules means that, where an estate proves to be not as straightforward to administer as anticipated, you may wish to seek professional legal advice.

The cost of appointing a professional could be far outweighed by savings to the estate gained through their thorough knowledge of the legal and financial regulations for probate, and relieve you of much of the administrative burden. We would suggest taking advice early in the process as there are technical time limits on certain legal processes.





Though not a legal requirement, we also request details of the deceased's last address. If this was a care home, we would also appreciate the address prior to that. Having the address details means we can check our database to see if they supported GWAAC during their lifetime. If so, we will put a stop on any future newsletters and other communications they may have received as a supporter. Occasionally, because we plan many weeks ahead, a letter or newsletter could be in the pipeline, and so please accept our apologies for this.

Duties of an executor

We hope this guide will help you carry out your duties as an executor of an estate in which Great Western Air Ambulance Charity is a beneficiary. We fully appreciate the role of executor can be time-consuming and onerous, and are very grateful to you for undertaking this task.

Like all charities, Great Western Air Ambulance Charity is regulated by the Charity Commission and consequently our trustees are under a duty to comply with statutory and regulatory requirements where we benefit from a gift in a will.

Our auditors scrutinise our legacy files to make sure we comply with company and charity accounting regulations, which are many and complicated. For this reason we may ask you a variety of questions, and for certain documentation, to help ensure we comply with these regulations. Such queries are not in any way intended to be a criticism of the way you are managing the estate administration.



Information we will require from you

The type of gift left in a will to Great Western Air Ambulance Charity will determine the extent of the information we will require from you.

Set amount

For a **set amount** (a pecuniary gift), we may ask you for a copy of the relevant clause of the will.

For a share of an estate

Where the gift is a **share of the estate** (a residuary gift), we will require more detailed information because this type of gift is paid from what is left after all the other gifts and liabilities have been paid.

In this instance, we will request copies of certain documents to demonstrate to our auditors, trustees and other relevant parties that all matters have been dealt with appropriately and that we have received our entitlement. The documents we may request include:-

At the start of the administration

A copy of the will, and any codicils

When you have obtained the Grant of Probate

A copy of the Schedule of Assets and Liabilities (as at date of death)

To close the administration of the estate

A copy of the Estate Accounts, ideally providing the following information:

- Value at date of death for each asset
- Amount received into the estate for each asset, at the date when it was sold
- Liabilities as at date of death, together with administration expenses

- An income account listing all interest, dividend or rental income received during the administration
- An account listing all set sum (pecuniary) legacies
- Distribution schedule for all beneficiaries.

Interim distribution

If the estate is taking a long time to administer, and where the executors determine that they do not need all of the funds to deal with the estate, we may request an interim distribution.

Ways to make a payment

You can pay the gift to us by:

- cheque - made payable to Great Western Air Ambulance Charity
- bank transfer - our bank account details are available from our Gifts In Wills Coordinator, whose details are on our dedicated webpage www.gwaac.com/gifts-in-wills

Tax deduction certificates

Charities can claim back income tax paid on interest during the administration of the estate or income tax paid on interest accrued during the deceased's lifetime but only received after their death. To reclaim this tax, charities require the executor to provide a completed tax deduction certificate known as a Form R185e.



Our previous addresses

Since being founded in 2007 we have grown as a charity and moved premises several times. Occasionally a will containing a gift to Great Western Air Ambulance Charity includes one of our previous addresses, as listed below.

These addresses are no longer valid for GWAAC, and correspondence sent here will not reach us:

1 Hafod Road, Hereford, HR1 1SG

Wallace House, 116 Pembroke Road,
Clifton, Bristol BS8 3EW

8 Unity Street, College Green,
Bristol BS1 5HH

Eastwood Park Conference and Training
Centre, Falfield, Wotton-under-Edge,
Gloucestershire, GL12 8DA

28 Gloucester Road North, Filton,
Bristol, BS7 0SJ

Please kindly ensure all correspondence is sent to:

Gifts In Wills Coordinator
Great Western Air Ambulance Charity
County Gates, Ashton Road
Bristol, BS3 2JH



Other descriptions for us as a charity

Sometimes a gift in a will intended for Great Western Air Ambulance Charity is left to 'Gloucestershire Air Ambulance', 'Bristol Air Ambulance', or 'Bath Air Ambulance' or a similarly described air ambulance in our region. None of these organisations exist.

Great Western Air Ambulance Charity is the official air ambulance for Bristol, Bath and North East Somerset, North Somerset, South Gloucestershire, Gloucestershire, and parts of Wiltshire. Occasionally other air ambulances help out our Critical Care Team by undertaking missions in our region, as we do in theirs.

If, as executor, you require any further confirmation of our geographical area of operation, please get in touch and we will provide you with our latest Impact Report. This can also be found on our website.

Executors' expenses

Personal executors are likely to incur some expenses other than the usual costs relating to obtaining probate and gathering in the estate. We are happy to agree reasonable out of pocket expenses, but not expensive travel and hotel bills. We do not accept claims for fees from personal executors for time spent undertaking the administration. Reasonable professional fees within Law Society regulations are acceptable.

'Ex-gratia' payments outside the scope of the will

Sometimes we receive requests to allow a gift to be made from the estate where there is no legal obligation in the will. These gifts are termed 'ex-gratia payments', because in legal terms they would be made out of our charitable funds.

The formal agreement of our trustees and then the Charity Commission would normally be sought for any such variation to the provisions of a will. Written evidence from impartial witnesses is necessary to show that any proposed payments were genuinely intended by the deceased, but were not confirmed in the will or a codicil before death. The Charity Commission website has full details of the procedures to be followed regarding ex-gratia claims.

Claims against the estate

Occasionally the terms of the will are disputed by a claimant for reasons other than ex-gratia payments, including financial dependency. We would appreciate copies of any relevant correspondence, such as the claimant's Counsel's Opinion, to be able to form a view and, where appropriate, make a formal submission to our trustees and then the Charity Commission. Claims for "unclaimed wages" from gardeners, friends and neighbours need to be accompanied by clear proof of a contract with the deceased for services rendered.

Will Trusts creating a Life Interest

Occasionally all or part of the residue is held in trust for the benefit of one or more people during their lifetime. In this instance, we request a copy of the Final Estate Accounts to confirm both the value and details of what is held in the Trust Fund, e.g. a property or investment portfolio.

To keep our records up-to-date and comply with charity accounting regulation, each year we will also request a copy of a Trust Fund Valuation. We do this to help maintain a balance between the needs of the Life Tenants for income and the capital growth requirements of Great Western Air Ambulance Charity (as one of the 'remaindermen') to protect the value of the eventual benefit against inflation.





"Though we've come a long way, in critical care nothing stands still. Gifts in wills help us do so much more. They help us research, develop and deliver even more innovative and effective techniques, meaning more people survive and recover to live life to the full. Thank you."

Professor Jonathan Benger, Founding Clinical Director, Trustee, and Critical Care Doctor

From humble beginnings, a brief history

In 2007, retired pharmacist and Chair of the Great Western Ambulance NHS Trust, John Christensen, was shocked to discover no dedicated air ambulance existed to serve Bristol, Bath and North East Somerset, Gloucestershire, South Gloucestershire, North Somerset, and parts of Wiltshire.

“I was determined to put this right,” says John. “I brought together people with the skills required to form the charity and invited A&E consultant Jonathan Bengier to found the clinical team.”

According to Jonathan, “As an A&E consultant, every day I saw lives being put at risk by critical care being delayed until the patient arrived at hospital. I was convinced the skills and resources of A&E had to be taken to the patient, wherever they happened to be.”

Under Jonathan’s direction, the charity formed the first Critical Care Team in the South West, adopting a pioneering approach using inspiration from around the world. The model, which remains GWAAC’s today, was for Specialist Paramedics in Critical Care and Critical Care Doctors to work hand in hand. Bringing together these skills means an array of procedures not available from a land ambulance crew, such as Pre-Hospital Emergency Anaesthesia, can be carried out.

Pushing the boundaries of what was expected of an air ambulance meant colleagues in other parts of the health service took time to take the new model on board. “A&E departments weren’t used to receiving anaesthetised patients,” says Jonathan, “And land ambulance crews were unsure of how we would all work together.”



Quickly though, the GWAAC model became the gold standard of critical care. And, as Great Western Air Ambulance Charity has continued to innovate, many of its procedures have become standard practice for land and other air ambulances. Though for the charity’s first ten years, the crew’s facilities were far from gold standard. “At our original base on Filton Airfield, we were in a pre-WW1 hangar that was falling apart and with rats and spiders for company,” says John Wood, former Air Operations Officer, Specialist Paramedic in Critical Care and part of the founding clinical team.

When, in 2011, BAE announced the airfield was to close by the end of 2012, John Christensen, who had become the charity’s Chief Executive in 2011, saw a great opportunity. He negotiated with BAE to build GWAAC an airbase. On retiring as CEO in 2017, John was succeeded by Anna Perry who has brought the charity even greater financial security.

In 2018, GWAAC not only opened its new airbase next to the M4/M5 Almondsbury Interchange but also purchased it as a permanent home.



Thank you

Once again, thank you for taking on the estate administration and ensuring that the wishes contained in the will are carried out. We are deeply grateful for this gift to Great Western Air Ambulance Charity.



Disclaimer

None of the information contained in this booklet constitutes legal or financial advice. It is recommended you always use a qualified probate professional to undertake estate administration, will-writing or other estate planning.

Registered address:

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County Gates, Ashton Road, Bristol, BS3 2JH.

0303 4444 999

www.gwaac.com



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