

Thank you for all the work you are doing as an executor or solicitor. Your time and effort are very much appreciated. We hope this information sheet answers all your questions but, if we can help you further, please get in touch.

Gifts in Wills are looked after by the Development Team at the Cathedral. Your main contact is Sue Perrin (Individual Giving Manager) who can be contacted at 9 The Close, Winchester, SO23 9LS, 01962 857231 or sue.perrin@winchester-cathedral.org.uk

Making a Will

The Charitable Status of Winchester Cathedral

- Winchester Cathedral (The Cathedral Church of the Holy Trinity and of Saint Peter and Saint Paul and of Saint Swithun of Winchester) Charity Number 1202915
- The Friends of Winchester, Cathedral Charity Number 220218, assist Chapter in maintaining the fabric, monuments, fittings and furnishings of Winchester Cathedral and its estate through grants.
- Winchester Cathedral Trust, Charity Number 287400, receive donations to apply to any charitable purpose connected with Winchester Cathedral.

If someone has a specific wish for how a legacy is used, please discuss this with us so we can ensure that wishes are met.

When executing a Will

If a bequest is unrestricted, the Cathedral is happy to discuss with the executor and/or family members how it might be possible to direct it in accordance with the deceased's interests (restoration, conservation, music, pastoral care, education for example) given priorities at the time.

If the gift is restricted, and the Cathedral is unable to meet the specific charitable intention outlined in the will, we will discuss with the executor how the bequest could be used for similar purposes.

Please let the Cathedral know of the death and of the legacy as soon as possible. It is helpful to have full name and addresses (both current and previous) so that we do not contact people who have passed away.

Pecuniary gifts

If the Cathedral is to benefit from a pecuniary gift (a simple sum of money specified in the Will), we would be grateful if you could provide a copy of the extract in the Will where our gift is mentioned; this is particularly important if the donor has specified a use for the gift.

Residuary gifts

If the Cathedral is to receive a share in the residue of the estate, we require a little more information.

At the start of the administration, we would be grateful if you could send us:

- a complete copy of the Will and any codicils
- a copy of the IHT form you submitted to HMRC before applying for probate
- if there is a property to be sold, we would also appreciate seeing the local estate agent valuations you have received.

Towards the end of the administration, could you please provide final estate accounts. These can be a simple summary of assets in the estate, debts settled, and payments made. Estate accounts are necessary for us, as they show our auditors the balance of the estate available to be shared between the residuary beneficiaries.

It is helpful to advise the Cathedral of any delays, problems, unforeseen costs or disputes as soon as these arise as the Cathedral is bound by the SORP accounting regulations, which require us to show legacies on the balance sheet at the earliest possible opportunity. We may also make investment decisions based on legacy income.

Inheritance tax

Charity tax concessions will apply when the Cathedral benefits from a legacy. We cannot advise on inheritance tax. Please seek advice from HMRC if you have any concerns.

<https://www.gov.uk/inheritance-tax>

Paying a legacy

- **Electronic payment:** Please e-mail fundraising@winchester-cathedral.org.uk and we will be pleased to share our bank details with you.
- **Payment by cheque:** If you are paying by cheque please make the cheque payable to 'Winchester Cathedral' and send it to the Development Team, 9 The Close, Winchester, SO23 9LS