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**Patrons: Jilly Cooper OBE  
Alexandra Bastedo**

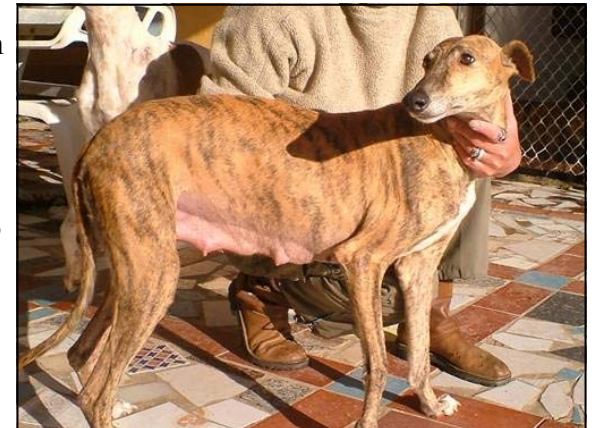
## Legacies

To help GIN carry on its work in Spain, particularly to get involved when and where the greyhounds and galgos need help most, GIN's supporters might consider leaving GIN a legacy-a gift to GIN included in your will.

Legacies make a vital contribution to the charitable sector, encouraged by the UK Government as legacies to registered charities escape inheritance tax. Long established charities in the UK receive nearly half their income from legacies.

Many of our supporters have donated generously and regularly to GIN over many years, and of course it is these donations which have enabled GIN to achieve so much in helping the greyhounds and galgos of Spain, in grass-roots aid to the refuges as well as dogs homed. Legacies could become a new and important source of income for GIN, as supporters remember GIN when drawing up their wills.

Legacies cost nothing during a lifetime, but such thoughtful acts of generosity would enable GIN to expand its work in Spain and help even more of the abandoned and ill-treated dogs in that country.



*Africa , from Sevilla*

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Founders: Anne and Arthur Finch  
Trustees: Carl Boyde MRCVS, Terrance Dickens, Martin Humphery, Liz Mason  
General Manager: Carolyn Davenport Treasurer: Geoffrey Levy FCA  
GIN Shop (Bournemouth): Sue North  
GIN Shop (Brighton): Christine Page  
Webmaster: Leigh Dworkin [www.greyhoundsinneed.co.uk](http://www.greyhoundsinneed.co.uk)

## Inheritance tax

Inheritance tax currently hits all estates exceeding £285,000. This appears a substantial amount but very many older people own their homes and the value of their property alone is increasingly taking people into the inheritance tax net. If you die with assets totalling £325,000, the excess over the limit is £40,000 taxed at 40%, so £16,000 tax is payable. An estate of £425,000 pays tax of £56,000!

Legacies to registered charities are free of inheritance tax, so if a person with an estate of £325,000 left legacies to charities of £40,000 no inheritance tax would be payable.

## Everyone should make a Will

Making a will is very important, as it is the only way you can ensure your assets and possessions benefit the people and charities that you want them to.

Failure to make a will means that your relatives will have to struggle to sort out the destination of your assets (and might incur huge lawyers' bills) AFTER HM Revenue and Customs have taken a large slice of your estate. Tax efficiency will not be a factor, as no tax-free legacies to charities will be made. So, by making a will, your possessions go where you intend, you achieve peace of mind and have the opportunity to reduce inheritance tax by making legacies to charities.



*Airis from Arca de Noe, now happily homed in Holland*

## Types of Legacy

One type is a simple pecuniary legacy-this is a statement in your will that would leave GIN a sum of money free of inheritance tax. It might say "I wish to give GIN the sum of £XXX free of all inheritance tax, to be used by GIN for its general charitable purposes".

The second type is a residual legacy, which is a share of the balance of your estate after funeral expenses, etc and any specific bequests you might leave. It might say "I wish to leave GIN XX% of my residual estate, to be used by GIN for its general charitable purposes".

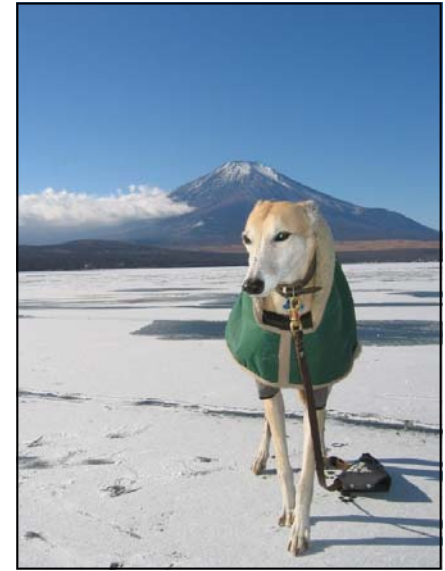
You can also leave a legacy by way of a Codicil, which is a footnote to your previously drawn-up will.

## Legal Advice

Making a will can be complex and writing your own can be a false economy. **We strongly advise that you should contact a solicitor**, and talk through your intentions, so your will can be drawn exactly as you wish and will achieve exactly what you intend. If you do not know a solicitor, your local yellow pages will include the local firms, or alternatively the Law Society will help, their phone number is 020 7242 1222. GIN cannot recommend a solicitor.

## Informing GIN

If you do include a legacy for GIN in your will, we would very much appreciate being told. While we naturally hope our supporters will live for many years after making their wills, it enables GIN to thank you properly during your lifetime.



*Jaymee was born in Ireland, sent to Spain, moved to France and is now residing in Japan with Sandy and her family*