

Role of an Executor or Administrator

What are the duties of an Executor or Administrator of an Estate?

An executor of a will or administrator, whether professional or non-professional, has a statutory duty of care to carry out the administration of an estate with care and skill. The duties are designed to ensure that the executor (the deceased's personal representative) or estate administrator (appointed by the Probate Office) acts in the best interests of the beneficiaries and avoids loss or injury to the estate. If an executor or estate administrator breaches their duty they can be held financially liable even when the breach is not deliberate.

The Duties include:

- Notify all beneficiaries and relevant individuals of the death of the estate owner
- Apply for Grant of Probate
- Find and collect in all the assets and liabilities of the deceased
- Reasonable and prudent management of the estate, including protection of assets and investments during probate
- Keep a set of accurate accounts relating to the estate
- Pay the tax debts of the deceased's estate including Capital Gains Tax, Inheritance Tax and Income Tax
- Pay all creditors of the estate
- Correctly distribute the estate to the beneficiaries

For further information about what to do when someone dies and how to manage the estate you can visit the Government website: <https://www.gov.uk/after-a-death/overview>