

Client Name and address

Date

Dear / Annwyl

Terms of Business Letter

1. This letter states the Terms of Business between Huw Roberts and
2. Huw Roberts is authorised by the Institute of Chartered Accountants in England and Wales to carry out the reserved legal activity of non-contentious probate in England and Wales.
3. Huw Roberts is licensed by the Chartered Institute of Management Accountants to work in practice.
4. The work of non-contentious probate can include the following, along with any other work which may be appropriate and for which Huw Roberts is regulated:
 - Completion and eventual submission of the Probate forms.
 - Completion of the Inheritance Tax forms, which may be required even if no Inheritance Tax is due.
 - Liaising with the various financial institutions to close / transfer funds, including bank accounts, savings accounts, pension funds.
 - Preparation and submission of the final income tax return.
 - Administration of the estate once Probate is granted.

5. The work as a practicing accountant can include the preparation of accounts and Income Tax Returns, VAT returns and appropriate tax calculations. The list is not exhaustive and other services may be offered on an ad hoc basis as and when required.
6. Huw Roberts has Professional Indemnity Insurance which complies with the Professional Indemnity Regulations of the ICAEW, holding £600,000 per claim in relation to claims arising out of authorised work. If the value of your estate is more than £600,000 this is to inform you that the level of cover is capped at the indemnity limit of £600,000 per claim.
7. Huw follows the fundamental principles in the Code of Ethics which states “An Authorised individual has a continuing duty to maintain professional knowledge and skill at the level required to ensure that a client or employer receives competent professional service based on current developments in practice, legislation and techniques. An Authorised Individual should act diligently and in accordance with applicable technical and professional standards when providing professional services.”
8. Huw operates a totally non prejudicial policy in relation to religious, racial, sexual or any other form of discrimination.
9. In the event of unforeseen circumstances which lead to Huw Roberts being unable to complete the required probate work, arrangements are in place to transfer the work to an alternate practitioner :

Mr Chris Hatcher, Watts Gregory LLP, Elfed House, Oak Tree Court,
Mulberry Drive, Cardiff CF23 8RS, 029 2054 6600

For accountancy work the alternative practitioner is
Mr Laurence Cohen, Gordon Down and Co, Temple Court,
13 Cathedral Road, Cardiff CF11 9HA, 029 2078 6633.

10. Privacy and GDPR Policies

- a. All work is carried out in strict confidence.
 - b. No personal details will ever be supplied to other parties without the consent of the client.
 - c. At the request of the client, personal data will be transferred when information and documents are submitted to public bodies such as HMRC / Companies House / The Probate Office.
 - d. When working with solicitors or other professional firms, information will only be forwarded following the agreement and request of the client.
 - e. Accountancy and payroll work which is sub-contracted will only be forwarded to trusted third parties with the agreement of the client.
 - f. Information will only be supplied to third parties such as mortgage references at the request of the client.
 - g. Where Anti Money Laundering checks are required by my Regulatory Bodies, I will obtain client permission before carrying out any electronic check of your identity.
 - h. If you wish to opt-out of receiving my monthly newsletters or any other type of online information from myself, please let me know
11. Huw Roberts complies with the regulations of the ICAEW Probate Compensation Scheme. In the unlikely event that I cannot meet our liabilities to you, you may be able to seek a grant from ICAEW's Probate Compensation Scheme. Generally, applications for a grant must be made to ICAEW within 12 months of the time you became aware, or reasonably ought to have become aware, of the loss. Further information about the scheme and the circumstances in which grants may be made is available on ICAEW's website: icaew.com/probate.

12. Client records will be kept for a period of at least 6 years after the conclusion of the work.
13. If you would like to talk to me about how I could improve my service to you, or if you are unhappy with the service you are receiving, please let me know. I will consider carefully any complaint you may make about the work as soon as it is received and do all I can to resolve it. I will acknowledge your letter within five business days of its receipt and endeavour to deal with it within eight weeks.

If I do not deal with your complaint in this time, or if you are unhappy with my response for Probate work, you may of course take up the matter with the Legal Ombudsman (LeO).

The Legal Ombudsman's ability to deal with your complaint is dependent on the following factors :

: You must refer the complaint to the Legal Ombudsman no later than :

: Six years from the act/omission ; or

: Three years from when you should reasonably have known there was cause for complaint ; and

: you must refer the complaint to the Legal Ombudsman within six months of the date of my written response.

Contact details for the Legal Ombudsman
PO Box 6806, Wolverhampton, WV1 9WJ,
telephone 0300 555 0333,
enquiries@legalombudsman.org.uk.

14. Fees will be charged at an hourly rate + VAT. A full timesheet will be kept and made available at any stage. Mileage to visit clients at their home will be charged @ 45p per mile. Unlike many competitor firms, there is no additional mark up charge based on the percentage of the value of the estate for probate work.

Interim fees will be charged in accordance with progress made on the processing of the estate, such as when Savings or Investment accounts are matured during the process of probate application. The final invoice will be submitted once the Grant of Probate is issued and Inheritance Tax Calculations agreed with HMRC. It is requested that payment be made within 14 days of the invoice.

If the above terms are satisfactory, I would be grateful if you could sign and return the enclosed copy of this letter which will then be placed on your file.

Yours sincerely

HUW ROBERTS

I/We

sign and return this copy of the Letter of Engagement, confirming that I am/we are agreeable to you acting on my/our behalf.

Signed

Signed

Date