



Schedule of Professional Services: Probate

The purpose of this document is to set out the basis on which we are to provide probate and related services.

1. Your responsibilities

- 1.1. You will provide us with all papers, information and explanations relevant to the purpose and compilation of the probate / administration application and the administration of the estate and you will disclose to us all relevant information in full.
- 1.2. You will provide us with a brief family tree and up-to-date names and contact details for all beneficiaries.
- 1.3. You are responsible for ensuring that, to the best of your knowledge and belief, the financial information you provide us with, is accurate and complete. We will rely on the information being true, correct and complete and will not audit the information.
- 1.4. You are responsible for informing us of anything that might indicate that there is any contentious probate action to be taken. If you are unsure if a matter is contentious, please tell us so that we can assess its significance. If a matter becomes contentious you may need to employ a solicitor to deal with the contentious matter. We will not be able to work on the estate until the contention has been cleared.
- 1.5. You will provide us with a copy of the deceased's last Will and any codicils or confirm that, as far as you are aware, the deceased did not leave a Will.
- 1.6. You have agreed that you will:
 - a. register the death and obtain copies of the death certificate;
 - b. arrange the funeral; and
 - c. send notifications of death to family members and friends.

2. Our responsibilities

- 2.1. We have agreed to carry out the following services on your behalf:
 - a. Send notifications of death to financial institutions, Government organisations, utilities and household contacts;
 - b. Ascertain whether there is any entitlement to bereavement allowances or benefits;
 - c. Finalise the income tax and capital gains tax position of the deceased at the date of death;
 - d. Review the Will, codicils and legacies to ensure that they are valid and prepare affidavits where necessary;
 - e. Ascertain who the beneficiaries are;
 - f. Identify the composition of the estate and ascertain whether a grant is needed;

- g. Value the estate;
- h. Prepare any inheritance tax return;
- i. Prepare the papers for application for a grant of probate / grant of administration;
- j. Place statutory notices of death in the London Gazette and relevant regional newspaper;
- k. Ensure the appropriate oaths are prepared and taken;
- l. Obtain the grant;
- m. Take control of and gather in the assets of the estate;
- n. Pay the debts of the estate including tax liabilities;
- o. Finalise the estate tax;
- p. Pay legacies and transfer the balance to the residuary beneficiaries; and
- q. Prepare estate accounts.

2.2. In performance of our work, we are acting for you in your capacity as personal representative. We are not acting on behalf of the beneficiaries of the estate.

2.3. We will provide an initial estimate of how long the engagement is expected to take and the cost. The time and costs to complete an engagement such as this can vary depending on the complexity of the estate and the will.

3. **Communication**

Due to the nature of the work, and dependent on the complexity of the estate and the requirements of the Will, it may take up to two years to complete and in more complicated circumstances longer. In all cases you will be informed of what is going on and we will ensure you are updated on progress.

4. **Other matters**

4.1. As detailed in the attached standard terms of business, we have professional indemnity insurance in place in accordance with the requirements of ICAEW. Our professional insurance cover is up to a maximum of £5M and is capped at this level.

4.2. In the unlikely event that we cannot meet our liabilities to you, you may be able to seek a grant from ICAEW's Compensation Scheme. Generally, applications for a grant must be made to ICAEW within 12 months of the time you become aware, or reasonably ought to have been aware of the loss. Further information about the scheme and the circumstances in which grants may be made is available on ICAEW's website: www.icaew.com/probate.

4.3. If you would like to talk to us about how we can improve our service to you, or if you are unhappy with the service you are receiving, please let us know by contacting Mrs Anshu Mehan (anshu.mehan@hsksg.co.uk). We will carefully consider any complaint that you may make about our probate services as soon as we receive it and will do all we can to resolve the issue. We will acknowledge your complaint within five business days of its receipt and endeavour to deal with it within eight weeks. Any complaint should be submitted to us by letter.

- 4.4. If we do not deal with it within this timescale or you are unhappy with our response we give you, you may of course take the matter up with our professional body, the Institute of Chartered Accountants in England and Wales and the Legal Ombudsman. Complaints to the Legal Ombudsman should be made within six years of the act or omission or within three years of you becoming aware of the issue, and in either case within six months of our written response to your complaint to us. The contact details for the Legal Ombudsman are:

By letter: The Legal Ombudsman, PO Box 6806, Wolverhampton WV1 9WJ

By email: enquiries@legalombudsman.org.uk

By telephone: 0300 555 0333.