

CILEx Regulation Transparency Guidance for CILEx-ACCA Probate Entities



Introduction

The purpose of this guidance is to support CILEx-ACCA Probate Entities in meeting the minimum expectations of the Transparency Requirements set out at regulation 16 of the CILEx Regulation-ACCA Handbook 2021 (the Handbook).

We introduced our Transparency Requirements with the aim that consumers have the information they need, at the time that they are choosing legal services, so they can make an informed decision about which provider to instruct.

Our Transparency Requirements set out the minimum information that you must provide. We encourage you to provide such additional information that you consider will help consumers understand the probate services you offer and their price.

It is key to think about the consumers who are likely to use your probate services and provide accurate information in a format that is clear and easy to find and understand.

References in this guidance to the Transparency Requirements will refer to regulation 16 of the Handbook. You should also refer to your obligations under the CILEx-ACCA Code of Conduct at Annex 8 of the Handbook.

Benefits to your firm

Firms which have embraced our Transparency Requirements and publish the required information have reported benefits.

Publishing price information can assist your firm because consumers are sometimes reticent to seek legal advice, and some do not, as they assume that legal services are expensive and beyond their financial means. Being clear about the price:

- leads to consumers being more confident to approach your firm,
- enables you to engage with the types of consumers you provide work for and
- can avoid misunderstandings and cost related complaints.

Providing information about your probate services allows consumers to find your firm when searching for this type of work. It provides the opportunity to demonstrate that you have the right experience and thereby attract clients.

Consumers are used to redress schemes being available. Explaining that you have a complaints procedure in the unlikely event that something should go wrong can offer reassurance to consumers in choosing to use your firm.

Research finds that consumers assume all legal service providers are regulated although they are not. You can distinguish your legal services as regulated by

emphasising the benefits of professional standards and consumer protections offered by PII.

Consumers are more likely to engage with your website and contact you if they can find the information they want quickly and it is presented in a user-friendly way. Research¹ also suggests that consumers can perceive good information, that is presented well, as one indication of a firm's quality.

Information publication

The Transparency Requirements state that you must publish the information set out at regulation 16. 2-16.7 prominently in a clear and accessible format on, or via a link from, your **website homepage**

Interpretation:

prominently means: in a way that stands out so as to be easily seen; noticeably or conspicuously

clear and accessible means: in a clear font and at least font size 11

If you have a website for your accountancy services, you are required to publish the required transparency information on, or via a link from, the homepage of your existing website. You are not expected to provide a separate website for your probate services.

The required information must be published prominently on your homepage or a page accessed via a link from your homepage and clearly signposted to from your homepage.

Homepage has its usual meaning. It is the first page that visitors see when they access your website and is the default webpage that loads when a user visits a web address that only contains your domain name.

The required information, and the link to the information, must be published **prominently** and in a **clear and accessible** format.

The Requirements define **prominently** to mean: in a way that stands out so as to be easily seen; noticeably or conspicuously. Publication of the required information, or a link to it, in the footer of your website alone is not compliant with the Rules.

¹ [Price transparency in the conveyancing market p 44](#)

The Requirements define **clear and accessible** format to mean: in a clear font and at least font size 11. It is helpful to look at how Arial font 11 presents and use this as a guide to what is acceptable. Clear and accessible fonts are easy to see, read and understand with distinct letters that do not contain unnecessary visual clutter that detracts from comprehension. Examples of readable fonts are: Arial, Veranda and Tahoma.

Consumer Information website page

You are encouraged to create a “Consumer Information” website page to include all the required information (price and service, complaints and redress, professional indemnity insurance and compensation arrangements) in one place. This will make it easy for consumers to find and access the required information.

The “Consumer Information” page might be your homepage or a separate page accessed and signposted to from your homepage, for example, via a menu tab, or a prominent information box. You might display all the information on one page, or publish links to PDFs providing price and service information for each legal service and the other required information, such as complaints process. The volume of information you need to publish will influence your approach,

You might find the information about website publication later in the guidance useful.

If you do not have a website, you must provide the required information in a “**Consumer Information Leaflet**” which you must:

- make available on request and
- provide to CILEx Regulation at annual renewal, or more frequently where appropriate to be linked from your entry on the CILEX-ACCA Probate Firm Directory.

If you do not have a website are required to prepare a “Consumer Information Leaflet” setting out all the required information (price and service for each legal service you provide, complaints and redress, regulatory information, professional indemnity insurance and compensation arrangements).

You must provide the leaflet to CRL on annual return or more frequently if necessary, to be linked from your entry on our firm directory. This will ensure consumers can access this information without having to contact your firm or provide contact details.

You must provide the leaflet if a consumer requests any of the required information. This information should be freely available without the need for a person to provide any of their details to obtain it and in a reasonably requested format, which for example might include via email or post.

You may also like to think about providing the Consumer Information Leaflet :

- in public facing parts of your premises,
- in locally accessible premises and,
- on social media.

This information should be freely available without the need for a person to provide any of their details to obtain it.

Price and Service information

The Transparency Requirements state that price information must include:

- a) The **total price** of the legal service being provided.
- b) The basis on which the **total price** is calculated, for example, fixed fee or hourly rate.
- c) A description of the legal services that are included in the published **total price**, including the key stages of the legal services, typical timescales for each stage, and details of any services that might reasonably be expected to be included in the published **total price** but are not.
- d) The price of all disbursements payable, together with an explanation of the disbursement.
- e) The prices and disbursements on which VAT must be paid and the amount of VAT payable.
- f) The mix of staff that deliver the services.

Total price means all costs that must be paid for probate services including, but not exclusively, the legal fees, disbursements, any other costs, and VAT on each of these elements where payable.

You may wish to consider the following when planning how to provide price information.

Consumers need information that is easy to find, understand and engage with.

Explaining what services are included and what services are not included in the price makes information clearer for consumers, especially where they may assume that a service would be included.

You might consider listing factors which could increase the overall cost.

You could provide information about services which can be purchased at an extra cost, if appropriate.

We have provided examples of how you might present fixed fee packages (Annex A), hourly rates (Annex B), fixed fees (Annex C) and total price for a range of estate values that you regularly deal with. Providing a **total price** in the form of worked scenarios is strongly recommended and examples of this are set out (Annex D).

You know the types of consumers your firm delivers probate services to. We suggest you consider providing information in the format which consumers will find most helpful and using examples of price information which will most accurately and usefully meet their needs.

If you are thinking about operating an online quote generator to deliver the price transparency required, you may find the fixed fee template at Annex C helpful as a guide.

If you are considering using an online quote generator, you may wish to consider the questions set out in Annex C when deciding which quote generator would work for your business.

Quotes should be generated without any further contact for the consumer with your firm or an intermediary. It may be helpful to be aware that research² found that consumers are put off by having to provide personal information to obtain a quote.

If you decide to use a quote generator, because many consumers are reluctant to provide contact details to obtain a quote, you will still need to provide an indicative total price on your website.

If you use an online quote generator, you should ensure that you comply with data protection legislation when handling consumers' data.

Some disbursements differ for each consumer. You should avoid giving an estimate of inheritance tax payable and you could provide a link to a trusted third-party website such as [Gov.UK Inheritance Tax information](#).

Paragraph 16 of the Handbook does not require you to publish a quote for every set of circumstances you might deal with, for example, to anticipate unusual complex situations, but to provide sufficient information so people can gain an informed understanding of the price of probate services you offer.

² [Price transparency in the conveyancing market](#) p36

Service information

The Transparency Requirements state that the service information you provide must include:

- a) a description of the legal services that are included in the published **total price**
- b) including the key stages of the legal services
- c) typical timescales for each stage and
- d) details of any services that might reasonably be expected to be included in the published **total price** but are not

Publishing a description of the probate services you provide with the key stages of the transaction and typical timescales for each stage can help consumers understand the work that will be involved in the price charged. An example of factors to consider including in provision of service information is provided at Annex D.

Legal services can be provided in a variety of ways and information about this is valued by consumers when choosing which firm to use. You could set out how you deliver your services, such as:

- in person
- by email
- online only
- how you keep consumers up to date with their case
- how frequently you provide information and or an update on a case
- as a sole practitioner, that you deliver all the legal work yourself
- services that are friendly to people with a vulnerability, for example, mental health friendly; further information can be found on our website: [Risk Management: Recognising and Responding to Consumer Vulnerability](#).

You are required to publish the **mix of staff** that deliver the services

You may provide information on the experience and qualifications of the people that carry out the legal services you provide and those supervising their work, if relevant. When deciding what information you publish, it will be helpful to think about the

consumers that you use your legal services and the details they would find helpful when making a decision about who to instruct.

Providing detailed information, enables you to differentiate your unique offer of the professionals who will deliver your legal service, be it yourself and or a certain team of specifically experienced and qualified individuals. This may include:

- professional qualifications
- number of years post-qualification experience
- types and complexity of cases they typically deal with
- approximate number of cases and or time spent on specific areas of law

You may wish to provide additional information, for example:

Julie Ward is managing director and qualified as an Chartered Certified Accountant in 2002 and a CILEX Practitioner (ACCA-Probate) in 2022. She is also a Chartered Tax Adviser.

Julie set up the firm in July 2017, having previously worked with Ace Accountancy Services for ten years.

She leads a team of dedicated and specialist accountants with a range of skills experience and knowledge in a wide range of accountancy and tax services. Regardless of who works on your case, they will be supervised by Julie.

Consumers value knowing who will be providing the probate services. Providing details of who will carry out the work and how they will do this will allow you to differentiate the services you provide. We encourage you to provide information which demonstrates your expertise in providing probate services. For example, the length of time you have provided probate services, your typical clients and any additional qualifications or accreditations you have.

Some consumers are content for a range of people to work on their case, whereas others appreciate the continuity of one fee earner. The Requirements state that you must provide information about the mix of staff that deliver the work.

You might wish to meet this requirement by using wording similar to the following:

Your work will be provided by members of staff with a range of skills and experience in probate services supervised by a CILEX Practitioner (ACCA-Probate).

You can further differentiate what you offer to engage with consumers by displaying information about other aspects of your service.

Publishing information about aspects of your service that are important to consumers, makes accessing your services easier. This might include:

- opening hours
- face to face meetings
- email/phone
- office accessibility
- hearing loop
- languages spoken
- car parking
- home visits
- responsive service with out of hours contact information
- dedicated fee earner contact
- web portal.

Another way to assist consumers can be by linking to websites that provide easy to understand information, such as [Legal Choices](#), [Money Advice](#), and [Gov.UK](#)

Complaints and redress information

The Transparency Requirements state that you must publish details of your free complaints handling procedure including how and when a complaint can be referred to the Legal Ombudsman and to CILEx Regulation.

We refer you to the complaints handling procedure in the [Regulatory Guidance for CILEX-ACCA Probate Firms](#) and remind you that your complaints handling procedure

must also inform consumers of their right to complain to the Legal Ombudsman and CILEx Regulation (regulation 13 of the [CILEx Regulation-ACCA Handbook](#)).

We provide some suggestions in “How to approach providing Transparency Information” below on how you may wish to approach presenting details of your complaints procedure in a way that is simple and easy to access.

You are required to **publish a link to the Legal Ombudsman decision data website page**.

You must publish a link to the page on the Legal Ombudsman (LeO) website where data about ombudsman final decisions is published. The page is [here](#) as at August 2024.

The LeO publishes a table with details on complaints it has received about each firm that result in a final decision by an ombudsman. Also provided are:

1

- the area of legal work the complaint related to,
- whether the ombudsman upheld the complaint, and
- any remedy the firm was ordered to provide.

The data covers the last twelve months and is updated quarterly. Some information about complaints is published in the section: “Choosing a legal service provider”.

There is a general explanation that a complaint resulting in a final decision does not necessarily mean the firm involved has provided poor service. The LeO data does not provide specific context for listed firms. If a decision is published about your firm, you may wish to provide some information to help put the LeO complaint data in context. To give potential clients a better idea of how often your firm’s work has resulted in a complaint to the LeO. It can also help to show prospective clients how you respond to clients who are unhappy with the service they have received. This information might include:

- volume of cases handled by your firm in the same time period
- data about client complaints you received in the same time period that did not go to the LeO, and how you resolved them.

We suggest that you use the following wording when publishing the link to the LeO decision data.

The Legal Ombudsman is an independent body that helps resolve disputes between consumers and legal services providers. You can find out about the Legal Ombudsman's work, its complaints data and points to consider when choosing a legal service provider [here](#).

Regulatory information

The Transparency Requirements state that you must:

- state that you are required to have Professional Indemnity Insurance (PII) to cover non-contentious probate and any related work
- display on your company's letter headed paper, emails and on the home page of your website the wording that you are "Authorised by CILEx Regulation for probate" followed by your authorisation number
- display on the home page of your website the CILEx Regulation logo relating to probate for which your firm is authorised

You may wish to use the suggested way to present information about regulation and PII in Annex E as a guide.

Quality of your services

Consumers are looking for information which feeds into the quality of your services, so they can assess value for money.

Client feedback

We encourage you to publish client feedback/testimonials on your website or via a third-party platform. Independent services have been set up over recent years which collect and publish client reviews and you may wish to consider use of one of these. You can often demonstrate your commitment to consumer service by providing a positive response in the unlikely event of receiving negative feedback. We suggest that you look at our information on our website at [online reviews and endorsements](#).

How to approach providing transparency information

Website publication

We would suggest that you consider the following aspects of your website.

Navigation

Research³ finds that the ease with which information can be accessed can have a large effect on consumers' ability and willingness to find and use it. Consider how you can make your website simple to navigate. Make it easy for consumers to find information on the Home page of your website, or via a link which is easy to locate on the Home page.

Accessibility

It is good practice to ensure that your website is accessible and can be used by individuals using assistive technology. This will help you engage with a wide range of consumers.

Tools

You may wish to consider the use of website tools, such as the information icon “i” which can be hovered over to reveal explanations. In this way you can provide information for consumers who value more in-depth explanations while keeping initial presentations simple and easy to understand.

Accuracy

It makes sense to regularly check that the information on your website is accurate and up to date; and to frequently test and fix any links to other websites.

Contact Details

It is important to provide contact details on your website, for example, email and telephone number. Consumers may wish to contact you to check out their understanding of website information and or gain a sense of rapport and approachability.

³ [Price transparency in the conveyancing market p 36](#)

Key points to presenting information

Research⁴ makes it clear that information needs to be:

- provided in a format that can easily be accessed by consumers and
- prepared with the needs of the types of consumers who use your service in mind.

This may include:

- easy to read information and or
- different language versions of information.

There are limits to the volume of information that consumers can usefully process. People often only scan the page. It is important to provide information in a way that is easily digestible.

Information should be

Easy

1. **Show a clear purpose**
 - Use directional headings.
2. **Keep it concise**
 - Avoid excessive detail and dense text.
 - Keep sentences short, so key details stand out.
3. **Use plain language**
 - The [Plain English Campaign](#) is a good starting point. Using plain language, for example, might see “try” replacing “endeavour”; “issue or case” replacing “matter” and “other costs payable to another organisation” replacing “disbursements”.
 - Avoid legal jargon and where this is not possible, provide an easily understandable explanation.
4. **Prioritise information**
 - Give priority to information that consumers need and want.

⁴ [Client Care Letter research](#)

Attractive

1. Highlight key information

- use bold text for essential details
- use imagery so details stand out, such as summary boxes or diagrams
- consider presenting information through short video clips
- consider whether to link to animations or videos.

2. Make it easy to read

People more readily engage with content that gives the impression that it is easy to read. You might:

- Break down information so that it is straightforward to pick out and more visually appealing. Achieve this by use of:
 - bullet points,
 - tables and or diagrams,
 - a staged process for complex content, such as your complaints procedure, and
 - subheadings.
- Use short paragraphs.

Templates and possible presentations

We have provided possible presentations in the annexes that you may choose to use if you wish. They are indicative of the type of information that you may consider appropriate for consumers, although, it is important that you design the information that you publish to provide an accurate reflection of the services you offer.

ANNEX A - FIXED FEE – SERVICE PACKAGES

This is an example of how you might display prices for a range of packages of services.

Services provided	Legal Fee packages available*					
	A		B		C	
	legal fee	£X	legal fee	£X	legal fee	£X
	VAT	£X	VAT	£X	VAT	£X
	Total	£X	Total	£X	Total	£X
preparing the grant of representation and applying to the probate registry	✓		✓		✓	
receiving grant of probate	✓		✓		✓	
placing necessary newspaper notices			✓		✓	
looking through paperwork (including death certificate and will)			✓		✓	
obtaining values of the estate, assets and liabilities			✓		✓	
calculating inheritance tax owed			✓		✓	
calculating gross and net values of estate			✓		✓	
advising on finding lost assets					✓	
preparing administrators' oaths					✓	
paying debts and liabilities of the estate					✓	
paying legacies to beneficiaries					✓	
sorting out the estate tax					✓	
distributing the residuary estate					✓	

*These are legal fees only. There will be additional disbursements

ADDITIONAL COSTS payable to third parties, known as disbursements

Disbursement	Price	VAT	Total
Bankruptcy search	£X	£X	£X
Commissioner's fee	£X	£X	£X
Probate application fee	£X	£X	£X

You must also provide details about the service offered, including a description of:

- what is included,
- what will be done,
- anything that is excluded
- likely timeframes.

It is also helpful to indicate how a package might suit consumer's circumstances, such as the value of their estate.

ANNEX B - HOURLY RATE

Legal fees

Our fees will include:

- applying for the grant of probate,
- collecting and distributing the assets

Our fees are £X per hour plus VAT at 20%.

We anticipate this work will take between X and X hours of work. Total costs estimated at £X-X (+VAT at 20%) Total £x - £X.

The exact cost will depend on your specific circumstances. For example, if there is one beneficiary and no property, costs will be at the lower end. If there are several beneficiaries, property and multiple bank accounts, costs will be at the higher end.

We will carry out all the work for you. This cost estimate is for estates where:

- there is a valid will
- there is no more than one property
- there are no more than X bank or building society accounts
- there are no intangible assets
- there are up to x beneficiaries
- the beneficiaries agree on division of assets, if disputes arise costs are likely to increase
- inheritance tax does not have to be paid and a full account is not required to be submitted to HMRC
- no claims are made against the estate

Additional costs

There are also costs that have to be paid to other organisations, known as disbursements. Where applicable VAT is included at 20%.

- Probate application fee of £X
- Swearing of the oath £X (for each executor)
- Bankruptcy-only Land Charges Department searches £X (for each beneficiary)
- Placing a notice in The London Gazette £X
- Placing a notice in a local newspaper £X

Potential additional costs

The list below gives an indication of work which might need to be carried out at an additional cost. We can give you a more accurate quote once we have more information about your specific situation.

- there is no will or it has been altered after signature
- executors have died or refuse to act
- the estate consists of shareholdings (stocks and bonds)
- additional copies of the grant are required
- dealing with the sale or transfer of any property in the estate is not included.
- work required if inheritance tax is payable, including preparing full inheritance tax account, submission to and dealing with HMRC
- there are missing beneficiaries

How long will the work take?

On average, estates that fall within this range are usually dealt with between X-X months. Obtaining the grant of probate typically takes X-X weeks. Assets are then collected, which usually takes between X-X weeks. When this has been done, we can distribute the assets, which normally takes X-X weeks.

The above time estimates are for guidance only and vary depending upon the work involved.

Where there are one or more properties in an estate that need to be sold, this can also delay conclusion of the estate, if it takes time to find a buyer.

ANNEX C -PROBATE COST GENERATOR TEMPLATE (FIXED FEE)

Legal fees

- Legal fee for grant of probate only
- VAT on legal fee for grant of probate
- Subtotal
- Legal fee for estate administration
- VAT on legal fee for estate administration
- Subtotal

Disbursements (costs payable to other organisations)

- Likely disbursements
- Total (This will give clients a clear understanding of the total cost of the transaction and so the full funds the client will need to complete it.)

Inheritance tax

Inheritance tax may be payable, and you can find further information at [Gov.UK](https://www.gov.uk).

Note: In the unlikely event your case will exceed this cost, you will be informed of this as early as possible. Cases typically exceed the quoted fee when they are particularly complicated, for example...

You may consider collecting the following information to help generate a probate estimate (this list is not intended to be exhaustive):

- whether there is a will and if it has been located
- identity of inquirer and, if they are not an executor, whether all executors have died or refused to act
- estimated value of assets
- whether there is property in the estate
- whether any property is outside England and Wales
- whether the grant of probate is likely to be contested
- number of actual assets/ liabilities apart from properties and their value
- number of properties and their value
- number of beneficiaries

- are any of the beneficiaries lacking capacity under the Mental Health Act or minors
- are there any trusts in the will
- is the estate a taxable one or not
- whether any gifts were made in lifetime
- any missing beneficiaries
- any forensic work needed to create family tree under intestacy.

Annex D : TOTAL PRICE WORKED EXAMPLES

To provide you with an indication of our pricing the following are three examples covering the range of estates we tend to deal with, but please remember every estate is different so they are only a guide:

Example 1 – A simple estate with one residential property, two bank accounts, no shares and two beneficiaries. The estate is valued at below £200,000.

Legal fees for the work of:

Goodman’s Probate Services Ltd

- Drafting and submitting the application to the Probate Registry

Goodman’s Accountancy Ltd (the accountancy firm)

- Valuation of the estate
- Calculation of the inheritance tax (verifying that it does not apply)
- Administration of the estate

£XXX.XX

Applicable disbursements:

- Probate Registry fee
- Three official copies of the grant of probate
- Notice in local paper.
- Notice in the London Gazette.

£XXX.XX

£XXX.XX

£XXX.XX

£XXX.XX

Value added Tax (VAT)

£XXX.XX

Total for fees, disbursements, and VAT

£XXX.XX

All fees are paid directly to Goodman’s Accountancy Ltd the accountancy firm.

Example 2 – A more complex estate with one residential property, three bank accounts, shares and four beneficiaries. The estate is valued at below £500,000.

Legal fees for the work of:

Goodman’s Probate Services Ltd

- Drafting and submitting the application to the Probate Registry

Goodman’s Accountancy Ltd (the accountancy firm)

- Valuation of the estate
- Calculation of the inheritance tax
- Administration of the estate £XXX.XX

Applicable disbursements:

- Probate Registry fee £XXX.XX
- Four official copies of the grant of probate £XXX.XX
- Notice in local paper. £XXX.XX
- Notice in the London Gazette. £XXX.XX
- Fee for the valuation of the property £XXX.XX
- Fee for the sale of the property £XXX.XX

Value added Tax (VAT) £XXX.XX

Total for fees, disbursements, and VAT £XXX.XX

All fees are paid directly to Goodman’s Accountancy Ltd the accountancy firm. Please note property valuation fees and conveyancing fees, are fees that will be paid to third-party providers so can vary significantly, but a quotation will always be obtained before the services of such third-party providers are engaged.

Please also remember this figure does not include the inheritance tax that had to be paid from the estate. In this example that amounted to £XXXX.XX

Example 3 – A complex estate with two residential properties, a business, four bank accounts, shares and six beneficiaries. The estate is valued at below £1,500,000.

Legal fees for the work of:

Goodman’s Probate Services Ltd

- Drafting and submitting the application to the Probate Registry

Goodman’s Accountancy Ltd (the accountancy firm)

- Valuation of the estate
- Calculation of the inheritance tax
- Administration of the estate £XXX.XX

Applicable disbursements:

- Probate Registry fee £XXX.XX
- Four official copies of the grant of probate £XXX.XX
- Notice in local paper. £XXX.XX
- Notice in the London Gazette. £XXX.XX
- Fee for the valuation of the property £XXX.XX
- Fee for the sale of the property £XXX.XX

Value added Tax (VAT) £XXX.XX

Total for fees, disbursements, and VAT £XXX.XX

All fees are paid directly to Goodman's Accountancy Ltd the accountancy firm. Please note property valuation fees and conveyancing fees, are fees that will be paid to third-party providers so can vary significantly, but a quotation will always be obtained before the services of such third-party providers are engaged.

Please also remember this figure does not include the inheritance tax that had to be paid from the estate. In this example that amounted to £XXXX.XX

Annex E: SERVICE INFORMATION PROVISION EXAMPLE

Work we will do under this service

The price of our full administration service typically involves work to:

- Identify all the deceased's assets (property, investments and possessions) and all their liabilities (debts, for example, loans and utility bills), to be able to work out the value of their estate.
- Verify entitlement to the estate under the terms of the deceased's Will, or in line with Intestacy laws if they died without a Will.
- Obtain the necessary identification documents for the beneficiaries.
- Pay Inheritance Tax to HM Revenue & Customs (HMRC) where applicable, and submit the correct Inheritance Tax return (required whether or not tax has to be paid),
- Apply to the Probate Registry for the Grant of Representation - a document confirming the legal authority to administer the Estate.
- After the Grant of Representation is supplied by the Probate Registry, sell the deceased's assets, settle their liabilities, pay the final Estate administration expenses and account to HMRC for any further Inheritance Tax, any Income Tax or Capital Gains Tax due to or from the Estate.
- Prepare Estate accounts recording all payments into and out of the Estate, and showing the balance left for distribution to the beneficiaries.
- Send the Estate accounts to the Personal Representatives (such as the Executor) for approval.
- Providing there are no challenges to the Estate or other complicating factors preventing distribution at this stage, transfer any assets that the beneficiaries wish to retain, and distribute the balance of the Estate funds.

How long this type of service takes

On average, for simple cases we will try and conclude the estate administration within 6 - 12 months of being instructed:

- We allow 3-4 months for obtaining the Grant of Representation from the point we are instructed.
- Collecting assets then follows, which can take a further 3-4 months.
- Once this has been done, distribution of the assets normally takes a further 3-4 months.
- The above time estimates are for guidance only and vary depending upon the work involved.
- Large and/or more complex estates will take longer to conclude as there will likely be Inheritance tax issues which will require us to liaise with HM Revenue and Customs (HMRC). HMRC can take up to 6 months to finalise their own position on an estate, and this increases the time it will take for us to conclude the estate administration.
- Where there are one or more properties in an estate that need to be sold, there might be a delay if a buyer is not found quickly.

Annex F: EXAMPLE OF PRESENTATION OF PII INFORMATION

We are authorised and regulated by CILEx Regulation to provide probate legal services.

If we carry out both: probate or letters of administration work, and estate administration work, we are authorised and regulated by CILEx Regulation for the part of the work relating to probate or letters of administration work. The estate administration work is carried out by the accountancy firm X which is authorised and regulated by [ACCA](#). You can talk to us if you need more information about this.

We are required to have Professional Indemnity Insurance (PII) which covers all work that we provide. This insurance ensures that you do not lose out financially in the unlikely event that the firm makes a mistake.