



Ministry
of Justice

Court Fees

The Government Response to consultation
on proposals to reform fees for grants of
probate

February 2017



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The Government response to consultation on proposals to reform fees for grants of probate

Presented to Parliament
by the Lord Chancellor and Secretary of State for Justice
by Command of Her Majesty

February 2017



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Print ISBN 9781474141253
Web ISBN 9781474141260

ID 21021711 02/17

Printed on paper containing 75% recycled fibre content minimum

Printed in the UK by the Williams Lea Group on behalf of the Controller of Her Majesty's Stationery Office

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Introduction

1. This document sets out the Government Response to the consultation, *Consultation on proposals to reform fees for grants of probate*,¹ published on 18 February 2016.
2. The consultation sought views on the following proposals:
 - introducing a fee structure for applications for grants of probate (or letters of administration) based on the value of the estate;
 - increasing the threshold below which no fee is payable for applications for grants of probate from £5,000 to £50,000; and
 - removing these applications from the general fee remissions ('help with fees') scheme.
3. The consultation also asked for views on how executors² could pay the proposed grant of probate application fees and what routes could be available for offering financial support to executors.
4. This document summarises the submissions to the consultation and sets out the Government's conclusions and next steps. A revised impact assessment and equality statement have also been published alongside this document.

The importance of a properly funded courts and tribunals service

5. The Lord Chancellor, Lord Chief Justice and the Senior President of Tribunals issued an unprecedented joint statement in September 2016, where they set out their vision for a courts and tribunals system that is just, proportionate, and accessible.
6. We are investing close to £1 billion in our courts and tribunals, in order to provide a world-class justice system that:
 - provides targeted and supportive care to those who need it – by reducing unnecessary stress for victims and the most vulnerable, and lessening the emotional turmoil experienced through crime, death or divorce;
 - is straightforward so that people can have confidence in using the system themselves or with the help of their excellent lawyers; and
 - cements and enhances our reputation for global legal excellence so we can go on attracting business to the United Kingdom.

¹ <https://consult.justice.gov.uk/digital-communications/fee-proposals-for-grants-of-probate>

² For simplicity we use the term 'executors' in this response document but it should be read to include administrators, appointed by letters of administration, too.

7. A fair and functional justice system underpins every civilised society. The decisions it makes help ordinary citizens take control of their lives and the best way to protect access to justice in the long-term is with a properly funded courts and tribunals system. Since 2010, the Government has taken steps to reduce the burden of HMCTS to the taxpayer. HMCTS still, however, costs the Exchequer over £1 billion every year to run – a position that is neither acceptable nor sustainable.
8. Everyone in society benefits from the rule of law, but individuals who use the civil and family courts or tribunals to resolve a dispute or enforce an outcome also receive a tangible personal benefit from a service that is independent, fair and certain. Our legal system has a long tradition, dating back to the 13th century, of charging fees to those who use our courts. We believe it is reasonable to ask those who use the services to pay more where they can afford to do so.
9. Increasing efficiency and delivering a better service is vital to ensure that HMCTS is delivering value for money for the taxpayer, but can only go so far in reducing the operating costs of the system. We expect these reforms to probate fees to deliver around £300 million in additional income per year – a substantial contribution to the running costs of HMCTS.

Chapter 1 – Summary of Responses

10. We received a total of 853 responses to the consultation. The respondents included law firms, professional bodies, the Senior Judiciary and individual members of the public. A full list of organisations who responded is attached at Annex A.

Responses to specific questions

Question 1: Do you agree that it would be fairer to charge a fee that is proportionate to the value of the estate compared with charging a fixed fee for all applications for a grant of probate? Please give reasons.

11. We received a total of 829 responses to this question. 63 respondents agreed with the proposal. 695 disagreed. The remaining 71 respondents did not agree or disagree conclusively, or agreed or disagreed with particular aspects.
12. The Senior Judiciary agreed with the proposal to move to a proportionate fee structure, akin to that which had been in place pre-1999, as they believed that the move to a flat fee system had been a regressive step.
13. Other respondents agreeing with the proposal commented that:
- it was right that the level of the fee should be proportionate to the value of the estate;
 - the suggested fee structure would ease the disproportionate cost burden of a grant of probate application fee on lower value estates; and
 - while a fee linked to the amount of work required by the Probate Service to process a grant of probate would seem fairer, this would cause administrative difficulties, so the Government's proposal was a practical way of achieving a proportionate fee structure.
14. Many respondents agreed with the principle of charging a fee based on the value of the estate but some did not believe that the proposed fees were set at appropriate levels.
15. The main reasons that respondents gave for disagreeing with the proposal were that:
- the size of the fee should be set according to the cost of providing the service;
 - the administration involved and therefore cost to the Probate Service is the same regardless of the value of the estate; and
 - as the proposed fees would be set above cost recovery levels, they in effect amounted to a form of taxation.

Question 2: Do you agree with the proposal to increase the threshold above which the fee is payable from £5,000 to £50,000? Please give reasons.

16. This proposal was intended in part to reflect asset price growth since 1999 when the threshold was originally set. It intended to exempt estates valued under £50,000 from the requirement to pay a fee for an application for a grant of probate, benefiting around 25,000 estates. This would not exempt such estates from the requirement to obtain a grant of probate (or letters of administration). A grant of probate may be required irrespective of the value of the estate, depending on the particular circumstances of the estate and requirements of banks, building societies and others.
17. We received 817 responses to this question. 236 respondents agreed with the proposal. 568 respondents disagreed. The remaining 13 respondents did not agree or disagree conclusively, or agreed or disagreed with particular aspects.
18. The respondents who agreed with the proposal did so because the current threshold was too low and was not reflective of current estate values. There were, however, a number of respondents who suggested that the proposed threshold was either too low or too high. Those who suggested that the threshold was too high proposed that it should only be increased to £25,000 or £30,000, to be in line with the amount of money banks and other institutions may release without a grant of probate, if there is sufficient cash in bank accounts.
19. The majority of respondents who disagreed with this proposal did so on the basis that as a service was still provided for those estates, and a benefit derived, a fee was justified. There was also some concern that the fees that would be charged for higher value estates were being set at levels to, in effect, 'subsidise' those estates under the £50,000 threshold paying no fee.
20. Some raised the issue of whether part of an estate held by a deceased person as a tenant in common within a marriage or civil partnership should attract a probate fee when it passed to the surviving spouse or civil partner. It was pointed out by other respondents that if a married couple or civil partners held their assets as joint tenants then on the death of the first spouse or civil partner, the assets would pass to the surviving spouse directly without a grant of probate being required. Some argued for a similar exemption from the need to pay a fee for probate in the case of estates held between spouses and civil partners as tenants in common, where the surviving spouse inherited the whole of the asset.

Question 3: Do you agree with the government's proposals to charge fees for probate applications as set out in Table 1? Please give reasons.

21. We received 831 responses to this question. 13 respondents agreed with the proposal. 810 respondents disagreed. The remaining 8 respondents did not agree or disagree, or they agreed or disagreed in part with the fee structure.
22. The respondents that agreed with the proposed bands did so because:
 - it meant that 58% of estates would be exempt from the need to pay a fee for a probate application; and
 - it was justified that those with higher value estates would pay more, and that income would be a welcome investment back into the courts and tribunals service.

23. Other respondents who agreed did so with the caveat that:
- more bands should be added to reduce the steps between bands; and/or
 - the bands above £300,000 should be revised as the proposed fees were too high.
24. A number of respondents who disagreed said that the fees proposed in the consultation were excessive, represented too great an increase from current fees, and were, in themselves, unjustified when set against the administrative cost to the Probate Service of issuing a grant. Some argued in principle against the notion that the Government should set enhanced fees. Some also argued that fees should not be raised in one part of the court and tribunal service to cross-fund other parts of the system.
25. Some respondents agreed that enhanced fees were justified, but thought the highest fee should be set at a lower level. Some said that all of the fees were too high on the basis that some estates would be 'cash poor, asset rich' and so unable to pay the fee.
26. Other comments from respondents who disagreed included dissatisfaction at the level of service currently provided by the Probate Service and a reluctance to pay 'more for the same'.
27. Further, some respondents argued that it would be unfair for the probate fee to be calculated on the value of the estate before payment of inheritance tax. Instead they thought inheritance tax should be taken into account first, before the probate fee is calculated.

Question 4: Are there other ways that executors should be supported to make payment of the fee and/or examples of banks or funding institutions who regularly assist with finances before the grant of probate? Please provide details.

28. It was clarified by some respondents that the term 'bridging loan' is generally only applied in the context of conveyancing. In the consultation, the reference to 'bridging loan' intended to refer to a short term personal or executor's loan obtained by an executor to cover the fee before the grant of probate has been issued and the assets liquidated. We understand this is commonly referred to as a 'probate loan' even though it is predominantly applied for in respect of inheritance tax.
29. We received 803 responses to this question and the main concern raised was that the proposed fees would be beyond the ability of many executors to cover from their own personal means. Bearing in mind, however, that under our proposals, 98% of estates would pay £4,000 or less (similar to the average cost of a funeral), it was suggested that in most cases the funds would be able to be accessed by the executor from one of the following means:
- where funds are available, the fee should be paid directly to HMCTS from the deceased's bank or building society account(s). As referred to in the consultation, HMRC data suggests that on average 25% of an estate is cash, which would suggest that there would often be some cash available to be released by banks and building societies subject to their own risk assessment procedures; and
 - in the event that there are insufficient liquid assets in the deceased's estate, respondents suggested that, depending on the personal circumstances and creditworthiness of the executor, they should be able to take out a loan. Whilst it was acknowledged by respondents that this already happens in respect of

inheritance tax, concerns were raised that short term loans often came with prohibitively high rates of interest.

30. More generally, respondents wanted perceived inconsistencies across the banking and financial sector to be rectified. One respondent commented that there was a considerable disparity between how asset holders would help in releasing funds.
31. The view was expressed that a more uniform approach across the sector would help executors to be able to fulfil their role as executor where they might otherwise be put off.
32. In February 2016, the British Bankers' Association published 'Bereavement Principles'³ endorsed by major banks, which outlined that firms would be looking to allow necessary payments such as funeral expenses and probate fees from the deceased's accounts before a grant of probate has been issued, depending on individual circumstances. The Ministry of Justice has had several meetings with the British Bankers' Association and the Building Societies' Association and both trade bodies have agreed to assist the Ministry of Justice in producing guidance to help executors with information on probate and payment of the new fees.

Question 5: Do you agree with the proposal to remove grant of probate fees from the fee remissions scheme? Please give reasons.

33. We received 537 responses to this question. 141 respondents agreed with the proposal. 191 respondents disagreed. 205 respondents neither agreed or disagreed or expressed a qualified view.
34. The respondents who agreed felt that a grant of probate was by definition only needed when there were assets in the estate and, as such, there would be resources for the fee for a grant of probate application. Some respondents went further on this point to offer that those executors who did not personally have the cash to pay should be able to get banks or other institutions to release the necessary funds, where the estate holds enough cash or has assets that could be provided as security. Although, as noted above, the release or loan of funds would be subject to an individual bank's own policies and risk assessments, and so practice may currently vary between institutions.
35. Respondents also considered that the demographic of executors that would most likely need assistance from the fee remission scheme would correlate with those estates worth less than £50,000, and therefore would be lifted out of the requirement to pay a fee by the proposal to raise the threshold.
36. The respondents that disagreed did so because they thought there would be a cash flow problem for executors because the value of the estate would have nothing to do with the financial position of the executor (who may not even be a beneficiary). This problem would be more pronounced for estates that would be classed as 'cash poor, asset rich'.

³ https://www.bba.org.uk/wp-content/uploads/2016/03/BBA01-458427-v1-Bereavement_Principles.pdf

37. Some respondents who expressed a partial view did so on the basis that, although they agreed with the proposal to remove grant of probate application fees from the general remissions scheme, they thought it was necessary for there to be the safety net of exceptional remissions.
38. Some respondents suggested that firms of solicitors should be given the ability to make a deferred payment, for example, three months after the grant had been issued. This would thereby benefit those executors who chose to instruct a solicitor to act on their behalf.

Question 6: We would welcome views on our assessment of the impacts of the proposals set out in Chapter 1 on those with protected characteristics. We would in particular welcome any data or evidence which would help to support these views.

39. We received 246 responses to this question. No responses provided any substantive data or evidence.
40. The majority of respondents made the general comment that they did not think the proposals would disproportionately impact executors with any protected characteristics.
41. 40 respondents made reference to impacts on executors with the following protected characteristics: disability, age and marital status.
42. Respondents believed that disabled executors were more likely to be on a low or fixed income than their non-disabled counterparts. It was also suggested that disabled executors may find the challenge of increased fees an extra 'burden to bear on top of coping with their disability'.
43. In regards to age, respondents believed that retired executors would be less able to generate funds to cover the grant of probate application fee and thus would be more adversely impacted by the proposals.
44. The remaining respondents, who disagreed with our original equalities assessment, did not cite any particular protected characteristic but did believe that people who were on a low income would be adversely impacted, as they would not be able to fund the fee.

Chapter 2 – Conclusions and Next Steps

Conclusions

45. As the Lord Chancellor, Lord Chief Justice and Senior President of Tribunals said in their joint statement of September 2016, we have a justice system that is the envy of the world, but we must continue to invest in it to ensure it remains just, proportionate and accessible. In order to uphold those principles, it is vital that HMCTS continues to be properly funded. There is a real and tangible benefit for the general public that HMCTS is properly resourced and continues to offer people confidence in resolving their personal and professional affairs.
46. The Lord Chancellor is required to have regard to a number of factors before prescribing enhanced fees at a level above the cost of proceedings for which they are charged, namely:
- that access to the courts must not be denied (under section 92(3) of the Courts Act 2003);
 - the financial position of the courts and tribunals service, including the costs incurred that are not being met by fee income (under section 180(3)(a) of the Anti-social Behaviour, Crime and Policing Act 2014); and
 - the competitiveness of the legal services market (under section 180(3)(b) of the Anti-social Behaviour, Crime and Policing Act 2014).
47. The Government has considered all the responses to the consultation very carefully. Ministry of Justice officials are also grateful for in-depth conversations with a number of respondents, including the British Bankers' Association, the Building Societies' Association, and the Society of Trusts and Estates Practitioners.
48. We understand and have had careful regard to the arguments set out by respondents and summarised in Chapter 1 of this Response. In particular, we have had regard to views that the proposed increases could not be justified when set against the cost to the Probate Service of administering applications for grants of probate. We have also considered carefully whether the proposed fee structure and bands in Table 1 of the consultation document are right, particularly bearing in mind respondents' arguments concerning the nil fee proposed for estates valued at up to £50,000 and the fees anticipated for the higher value estates.
49. After careful consideration, the Government has decided to proceed with the proposals as follows:
- the threshold below which no fee is payable for applications for grants of probate will be increased from £5,000 to £50,000;
 - the fees will be implemented on a banded structure, increasing in line with estate values as set out in Table 1 of the consultation; and
 - probate fees will be removed from the general fee remissions scheme ('help with fees') but provision will remain for exceptional fee remissions to be granted at the discretion of the Lord Chancellor, in particular, where the executor shows that they have exhausted all reasonable means of funding the grant of probate application

fee and would be caused undue hardship unless a fee remission is granted. The Probate Service will also be able, via a limited grant of probate, to provide limited access for executors to the assets of the estate, for the sole purpose of paying the necessary fee.

Table 1: New fee structure

Value of estate (before inheritance tax)	Proportion of all estates in England and Wales ⁴	Proposed Fee
Up to £50,000 or exempt from requiring a grant of probate	58%	£0
Exceeds £50,000 but does not exceed £300,000	23%	£300
Exceeds £300,000 but does not exceed £500,000	11%	£1,000
Exceeds £500,000 but does not exceed £1m	6%	£4,000
Exceeds £1m but does not exceed £1.6m	1%	£8,000
Exceeds £1.6m but does not exceed £2m	0.3%	£12,000
Above £2m	0.5%	£20,000

50. In order for our courts and tribunal system to continue to provide access to justice in the long term, we must look at ways to make sure that HMCTS is funded adequately now and in the future. As part of this, we must consider the case for increases in court and tribunal fees. Whilst the Government understands respondents' concerns over the level of the proposed fees, these increases are necessary.

51. Section 180 of the Anti-social Behaviour, Crime and Policing Act 2014 provides that the Lord Chancellor has the power to set enhanced fees. Having considered the responses to this consultation, and in light of the overall running costs of HMCTS, we consider that it remains necessary and fair to use this statutory power to charge enhanced fees for those estates that can afford to contribute more.

52. Furthermore, under our proposals, no estate will pay a fee that is more than 1% of its value. 92% of estates would pay £1,000 or less, 98% would pay £4,000 or less and less than 2% of estates would pay £8,000 to £20,000.

53. We have listened to the concerns of respondents who believed that the level of fees could contribute to executors being out of pocket or suffering financial hardship if financial resources could not be released early or were insufficient. As noted above (at paragraph 32) the British Bankers' Association and the Building Societies' Association have engaged with the Ministry of Justice over the consultation period. Key points discussed included the ability to release funds from a deceased's bank

⁴ These proportions vary slightly from those published in the consultation paper. This is because we have updated the underlying data provided by HMRC on the distribution of estates.

account, both in the event that a grant of probate is not required and, to fund the application when one is required; and the availability of credit products for executors.

54. We believe that the standard ways that executors will pay the fee will include using:

- **Cash in the deceased's estate**, if released by the bank or building society. HMRC data suggests that the average estate comprises 25% cash. One respondent, a firm of solicitors, carried out an analysis of its client case files to determine whether on the whole estates would have adequate cash available to cover the proposed fee, and found that on the limited sample of 40 estates, only 25% would have had insufficient funds.
- **Personal assets of the executor**, bearing in mind they would only be out of pocket temporarily and would be able to reclaim the fee as a credit against the estate.
- Assistance from beneficiaries of the estate.
- A **loan** (depending on the executor's credit rating).
- A **solicitor or professional probate company** could be appointed to act on the executor's behalf, who may be willing to pay the fee up front.
- An **alternative executor** named in the will may have adequate funds available, or a better credit rating and therefore be better placed to act.

55. Other proposals put forward by respondents in the consultation about ways to pay, which require further consideration, included:

- If the deceased had a **life insurance policy**, particularly one held in trust, an advance of funds could be used to pay the fee assuming either the beneficiary of the trust was also the executor of the will, or that the trust beneficiary would be a beneficiary under the will and therefore willing to advance funds to assist;
- As happens with inheritance tax, one respondent suggested that **NS&I or British Government Stock** held in the estate of the deceased could be used to pay. The Ministry of Justice is investigating this option; and
- One respondent suggested that a product could be developed by providers of **funeral packages** that built in an element for early release of necessary funds for the grant of probate application fee.

56. The British Bankers' Association and the Building Societies' Association's bereavement principles encourage members to work to support the individual needs of the bereaved, to treat them with compassion and respect, and to allow necessary payments to be made where possible, within the law. This does not amount to a guarantee that funds will be released from a deceased's bank account either without, or pending, a grant of probate – each case will always have to be considered on its merits. Nonetheless, we believe this is a helpful confirmation that banks and building societies want to help executors and the bereaved wherever they can and we expect in the majority of cases that this would be feasible to do so. Both organisations have agreed to assist the Ministry of Justice in producing guidance for executors applying for probate.

57. There will be some estates that are ‘cash poor, asset rich’, but we believe that executors of those estates will be able to access funds through one of the above methods. In the event that the estate is worth more than the nil rate band, or the new residential nil rate band, it is likely that the executor will already be in the position of seeking funds to pay the inheritance tax that falls due. We do not believe that the proposed probate fee will impede access to justice, and ultimately no one is forced to be an executor – they would always be able to refuse.
58. In exceptional circumstances where executors have been unable to access funds to pay the fee in any of these ways, the Probate Service will be able to provide limited access for executors to the assets of the estate for the sole purpose of paying the necessary fee, via a limited grant of probate.
59. We believe that the proposal to remove probate fees from the general remissions scheme is justified because it is not appropriate for a fee to be remitted when the issue is not one of affordability but cash flow. There may be, however, exceptional cases where the executor has made all reasonable efforts to finance the fee, where a limited grant is not available and the executor would suffer undue financial hardship by paying, or there may be other exceptional circumstances. In these cases, the Lord Chancellor’s discretionary power to remit a fee may be used.
60. In terms of the competitiveness of the legal services market, there are around 270,000 applications for a grant of probate per annum, of which just under 40% are currently made by personal applicants. Therefore the majority of applications, at this time, are made by solicitors. Some respondents suggested that one way of paying the fee would be for an executor to appoint a solicitor to act as their representative, and for the solicitor to initially cover the fee. This may not in practice be universally popular with solicitors but it could lead to an increase in work levels.
61. Other respondents, particularly solicitors and their representative bodies, raised concerns that executors might feel pressured to save money elsewhere to finance the probate fee, and therefore choose to apply in person rather than through a solicitor. When this is viewed alongside the ongoing reforms in HMCTS to simplify and streamline processes for the individual, there is a risk of reduction to work levels as the proportion of personal applicants rises. There is, however, no current data available to calculate this potential impact.

Next Steps

62. The Government is bringing forward the necessary statutory instrument for the plans set out above.

Chapter 3 – Equalities Statement

63. This chapter considers the Lord Chancellor's duties under the Equality Act 2010 and alongside this document we have published a separate Equality Statement.
64. We do not consider that these fees for an application for a grant of probate would be directly discriminatory within the meaning of the Act as they would apply equally to all applicants and are not considered to result in people being treated less favourably because of a protected characteristic.
65. We have also considered whether these fees would have a disproportionate impact on individuals who share a protected characteristic compared to those who do not, and we do not believe that they will. We have, however, considered whether applicants with lower financial incomes could find it more difficult to fund the fee in the first instance. Analysing data from the DWP Household Income Survey indicates that individuals with some protected characteristics (including disability, ethnic group and age) are more likely to have comparatively lower household disposable income, which could have an effect on their ability to fund the fee in the first instance.
66. We believe that any additional difficulty in paying the fee will be temporary only; the executor will ultimately be able to recover the probate fee from the estate, and there are multiple ways for the executor to fund the fee in the first instance, including via a limited grant of probate. In exceptional circumstances where none of these methods are possible, the Lord Chancellor's power to remit the fee will remain to ensure that no executor is unable to apply for probate because they cannot afford the fee.
67. During the consultation period we did ask for any other views, data or evidence on any potential impacts. At the close of consultation, we did not receive any data or evidence. The summary of responses and respondents' views on this point are summarised in Chapter 2.
68. Further details on our considerations of the equalities impacts can be found in the accompanying Equality Statement.

Annex A: List of respondents

A F Hill Solicitor
A Halsall & Co
Abacus
Abs Solicitors LLP ABS
Accountancy & IFA
Adams & Remers LLP
Affinity Estate Planning
Alexander Elliston Marks
AMD Solicitors
Amicus Law
Andrew & Co LLP
Anglia Research
Ansons LLP solicitors
Anthony Collins Solicitors
Antony A Holmes Solicitors
Aplins Solicitors
APS Legal
Archers Law LLP
Ashfords LLP
Association of Accounting Technicians
Association of Taxation Technicians
AW Tax Service Ltd
B P Collins LLP
B White & Co
Barker Gotelee
BBE Law
Beaty & Co
Bedell Cristin
Bell and Buxton
Bells Solicitors Ltd
Bentley Solicitors Ltd
Berry & Lamberts Solicitors
Berwins Solicitors

Bircham Dyson Bell LLP
Bird Wilford and Sale Solicitors
Birkett Long LLP
Blake Morgan LLP
Blaser Mills solicitors
Blocks Legal LLP
Blue Cross
Bolt Burdon Solicitors
Bond Dickinson
Boodle Hatfield
Bowcock Cuerden LLP
Boyes Sutton & Perry Solicitors Limited
Boyes Turner LLP
Brabners
Bridge McFarland Solicitors
British Bankers' Association
Brutton & Co solicitors
BSG Solicitors
Building Societies' Association
Buzzacott LLP
Cambridgeshire & District Law Society
Cancer Research UK
Capital Allocation Limited
Cardinal Wills Limited
Caring Legal Services – Sole Trader, Legal Executive Lawyer
Caroline Bielanska Consultancy
Castle Law
Chartered accountants
Chafes Solicitors LLP
Chambers Fletcher
Chambers Rutland & Crauford
Chancery Bar Association
Charity Law Association
Chartered Institute of Legal Executives
Chartered Institute of Taxation
Chattertons Solicitors

Chesterton House Legal Services LLP
Chesworths Solicitors
Child and Child Solicitors
Civil Justice Council
Clarke Willmott LLP
Clough & Willis
Cooke Painter Ltd
Co-operative Legal Services
Country Land and Business Association Limited
Crane & Staples Solicitors
Crellins Carter Solicitors
Cripps LLP
Crombie Wilkinson Solicitors LLP
Crowe Clark Whitehall LLP
CW Noel & Co
Darwin Bowie Ltd
DBS Law
Devon & Somerset Law Society
Dexter Montague LLP
DGB Solicitors LLP
Dominic Mills Ltd
Downs Solicitors
Eccles Heddon LLP
Ellis & Co Solicitors
Elmhirst Parker LLP
Emms Gilmore Liberson
Everett Tomlin Lloyd and Pratt
Ewings & Company Solicitors
Fairweather Stephenson & Co.
Farrer & Co LLP
Ferguson Bricknell
Fiona Bruce LLP
Fishers Solicitors
Flackwoods Solicitors
Foot Anstey LLP
Fosters Solicitors

Franklins Solicitors
Freedman Green Dhokia Solicitors
Frettons LLP
Frisby & Small LLP
Funnell & Perring Solicitors
Gaby Hardwicke Solicitors
Gamlins Law Limited
Garden House Solicitors
Geldards LLP
Glazer Delmar
Goddard Dunbar & Associates Ltd
Gordon Dadds LLP
Gordons LLP
Gorvins Solicitors
Guile Nicholas Solicitors
Hadaway & Hadaway
Hall Barn Consultants Ltd
Hallmark Hulme LLP
Hancock Quins
Harland & Co Solicitors Ltd
Harrogate & District Law Society
Harrowells Limited
Hartlaw LLP
Hartley & Worstenholme Solicitors
Harvey Copping & Harrison solicitors
Hayes + Storr
Heald LLP
Hegarty LLP Solicitors
Hewitsons LLP
Hibberts LLP
Higgs & Sons
Hill Dickinson LLP Solicitors
Historic Houses Association
Howard Kennedy Solicitors
Howell-Jones LLP
Huddersfield & Dewsbury Law Society

Hugh James LLP
Hugh Jones Solicitors
Hughes & Company
Humphries Kirk LLP
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Institute of Chartered Accountants in England and Wales
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Jennifer Margrave Solicitors LLP
John Kerr Chartered Accountants
Jordans Solicitors
Judicial Executive Board
Julie West Solicitor
Keoghs Nicholls Lindsell & Harris Solicitors
Kings Court Trust Ltd
KIRK Process Solutions Limited
Kirwans Solicitors
Kite Griffin
Kiteleys Solicitors Limited
Kitsons Solicitors
Knocker & Foskett Solicitors
Kreston Reeves LLP
KWW Solicitors
Lawrence Hamblin Solicitors
LawSkills Ltd
Laytons Solicitors LLP
Leathes Prior Solicitors
Lichfield Reynolds LLP
Lightfoots Solicitors
Liverpool Law Society
Lodders Solicitors LLP
Longmores Solicitors LLP
Loosemores
Lovetts Solicitors

Lupton Fawcett Denison Till LLP
Macfarlanes LLP
Maitland Chambers
Marchant Harries, Solicitors
Marsden Rawsthorn Solicitors Lit
Marshalls
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ISBN 978-1-4741-4125-3



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