

Summary accounts for the estate of Mrs U.L. Wills

Summary date: 9th March 2024

Prepared by Andrew Wills

Version 0.1

see note 10

Costs & Expenses to date	£43,595.67
Incomes to date	£1,364.58
Dispersements	£262,500.00
Remaining Assets	£96,538.02

Costs, Expenses and Incomes for the estate

Costs & Expenses

Date	Item	costs
20th April 2020	NNDC	£130.46
1 st May 2020	Executor fee (Mum & Dad's probate)	£4,000.00
11 th May 2020	Postage (Pensions)	£4.40
11 th May 2020	Anglian Water	£1.00
15 th May 2020	SSE	£64.00
20 th May 2020	NNDC	£125.00
26 th May 2020	Application for probate	£218.00
26 th May 2020	postage probate	£2.15
26 th May 2020	Mum's funeral	£4,328.26
27 th May 2020	postage NS&I	£2.15
3 rd June 2020	Postage post office	£2.76
9 th June 2020	OPG	£1.40
13 th June 2020	NS & I postage	£2.50
27 th June 2020	The Gazette	£88.32
7 th July 2020	Postage to Watsons Estate agent	£14.00
10 th July 2020	Capita overpaid pension	£142.06
14 th July 2020	Skip hire	£460.00
14 th July 2020	House clearance	£1,500.00
14 th July 2020	EPC	£85.00
20 th July 2020	Postage to NS&I	£7.70
1 st August 2020	Administration costs over and above probate	£5,000.00 see note 1
	Murrell Cork (Interment fee) for Mum's remains	£459.60
10 th Oct 2020		
23 rd October 2020	Sale of house fee due to Watsons.	£4,568.00
	Courier fee to collect Mum's valuables from Bristol	£108.67
26 th June 2021		
1 st August 2021	Administration costs over and above probate	£5,000.00 see note 2
29 th Nov 2021	Lawcomm legal fees	£500.00

Costs, Expenses & Incomes

10th December 2021	Lawcomm legal fees	£100.00
1st August 2022	Administration costs over and above probate	£5,000.00 see note 3
21st June 2023	Lawcomm legal fees	£2,000.00 see note 8
31st July 2023	Lawcomm legal fees	£3,360.24
1st August 2023	Administration costs over and above probate	£5,000.00 see note 4
22nd Dec 2023	Lawcomm legal fees	£1,320.00
Total outgoing		£43,595.67

Incomes

Date	From	Amount received
13th May 2020	Equinity pension	£48.49
18th May 2020	HP Foods	£142.06
2nd July 2020	NNDC	£193.55
01st October 2020	NS&I Premium bond prizes	£75.00
23rd October 2020	Anglian Water rebate	£46.71
27th October 2020	Tax & PB prize	£109.80
27th October 2020	Admiral Insurance refund	£56.69
28th October 2020	SSE refund	£167.28
15th Feb 2021	Premium bond prize	£25.00
4th August 2021	Hansells Solicitor refund	£500.00
total received		£1,364.58

Assets

Assets

19 th April 2020	£41,769.72 Lloyds Savings account balance
19 th April 2020	£84,049.02 Lloyds current account balance
19 th April 2020	£6,831.75 Post office current account balance
21 st May 2020	£100,000.00 £100,000 stolen between 21/4 and 21/5
10 th June 2020	£0.00 Inheritance tax due see note 6
23 rd Sept 2020	£20,908.20 NS&I saving bond
23 rd October 2020	£235,000.00 From sale of Mum's house 40 Beechlands Park, Southrepps.
14 th April 2021	£14,075.00 NS&I Premium bonds
16 th June 2021	£100,000.00 stolen funds returned by Lloyds
26 th June 2021	Some of Mum's valuables and treasured items returned and have been distributed as per Mum's will. Mum's property retained without agreement. See note 5
18 th August 2022	£10.00 deposited to keep the account live
Total	£402,633.69
total less costs and expenses to date	£359,038.02
Balance less dispersals	£96,538.02 See Note 7

Dispersal

Dispersal to beneficiaries

27 th October 2020	
inheritance paid to each of the 5 out of the 6 beneficiaries	£52,500.00 see note 7
Total	£262,500.00

Notes to the accounts

Note 1	Administration fees for the ongoing administration of the estate including liaison with police, legal services, CPS, Lloyds fraud and Executive offices
Note 2	Administration fees for the ongoing administration of the estate including liaison with police, legal services, CPS, Lloyds fraud and Executive offices
Note 3	Administration fees for the ongoing administration of the estate including fighting the unsubstantiated demand for money by Bernadette Rogers.
Note 4	Administration fees for the ongoing administration of the estate including fighting the unsubstantiated demand for money by Bernadette Rogers.
Note 5	<p>Bernadette Rogers finally released some of Mum's jewellery but kept some pieces for herself so that Maryanne and Jane did not get their fair share as per Mum's will.</p> <p>Other valuables may have been retained by Bernadette Rogers, specifically the King Charles II coin referred to in Kleyman's letter dated 15th July 2020 which appears to have vanished. She has also retained Mum's Norfolk paintings, wedding ring and a necklace without authority.</p>
Note 6	<p>Inheritance tax guidance is at https://www.gov.uk/inheritance-tax/passing-on-home and states that '<i>If you own your home (or a share in it) your tax-free threshold can increase to £500,000 if:</i></p> <p style="padding-left: 40px;"><i>you leave it to your children (including adopted, foster or stepchildren) or grandchildren</i></p> <p style="padding-left: 40px;"><i>your estate is worth less than £2 million</i>'.</p> <p>Mum's estate extends to approximately £400,000, which includes her house.</p>

Notes

Note 7	<p>5 out of the total of 6 beneficiaries have received their inheritance from the estate. Bernadette Rogers was offered her inheritance on 3 separate occasions in 2021 (26th July, 25th August and 26th September) but she did not accept the offer.</p> <p>Inheritances calculated as 6 x £52500 plus a fighting fund and payment to cover Bernadette Rogers legitimately incurred and substantiated expenses as a consequence of Mum living with her in Bristol for 2 ½ years. The fighting and expenses fund together account for £71300</p> <p>As the dispute continues, the fund is depleting to fund ongoing administration and legal costs.</p>
Note 8	<p>As from 26th May 2023 all remaining resources in the estate are allocated to fighting the unsubstantiated demand for money and attack on the estate by Bernadette Rogers. As a consequence, the only bills that will be paid are my legal expenses and administration charges until the matter is resolved.</p>
Note 9	<p>In August 2020, an Executor account was opened to handle the estate accounts. The account details are: HSBC AJ Wills Executor for Mrs U L Wills Sort code: 40-21-03 Account: 32281945</p>
Note 10	<p>As of 9th March 2024 these interim accounts have not been validated by an accountant. The final accounts will be submitted to an accountant for validation.</p>

Lloyds Bank Classic account: Mrs U.L. Wills
 Sort: 77-66-22
 Account: 19360768

	Transactions	balance	
19 th April 2020		£84,049.02	Balance at Mum's date of death
20 th April 2020	-£130.46		NNDC
21 st April 2020	-£25,000.00		Taken by Bernadette Rogers
22 nd April 2020	£16,769.72		Transfer from 19766968
22 nd April 2020	-£25,000.00		Taken by Bernadette Rogers
11 th May 2020	-£1.00		Anglian Water
15 th May 2020	-£64.00		SSE
18 th May 2020	£142.06		HP Foods
18 th May 2020	£7,049.56		Transfer in from Post Office
20 th May 2020	-£125.00		NNDC
21 st May 2020	-£25,000.00		Taken by Bernadette Rogers
26 th May 2020	-£4,328.26		Funeral cost
18 th June 2020	£4.20	£28,365.84	

Lloyds Bank Standard Saver account: Mrs U.L. Wills

Sort: 77-66-22

Account: 19766968

	Transaction	Balance	
19 th April 2020		£41,769.72	
21 st April 2020	-£25,000.00		Taken by Bernadette Rogers
22 nd April 2020	-£16,769.72		Transfer to 19360768 by Bernadette Rogers
18 th June 2020	£4.20		Interest added
18 th June 2020		£4.20	account closed

60-94-63 10845043

Post Office card account: Mrs U.L. Wills
Sort: 60-94-63
Account: 10845043

	Transactions	Balance	
20 th April 2020		£6,831.75	
27 th April 2020	£217.81		DWP
18 th May 2020	-£7,049.56	-£0.00	Transfer to 19360768 by Bernadette Rogers without authority.