

## **Legal action against SRA & Law Society for protecting bent lawyers who rob the elderly.**

### **STATEMENT OF Dr Mark Jones FRSM**

I, Dr Mark Jones, 32 Hoole Road, Hoole Chester, SAY AS FOLLOWS:

1. In the course of this statement, I shall refer to the paginated clip of copy documents now produced and shown as marked "DRE1". In this witness statement where I refer to Exhibits & page numbers then it is to pages in that exhibit. See also separate file about Fraud by PB.

2 I request the removal of the Executor James Beresford (JB) of BLM Law firm from Mavis Banks Will under Section 50 of the Administration of Justice Act 1985. There is a breakdown of trust, incompetence, failing to do the job right, causing financial loss with JB as executor, therefore he should be removed see Re Steele [2010], Khan v Crosland [2012] See also s116SCA 1981.

3 JB was made executor after the first executor (PB) was removed due to fraud. Can send a separate file to prove this. The fact is JB was appointed by the court law Society Exhibit JB letter page 7.

4 JB should have reported many issues but did not, therefore, helping cover up the fraud of the first executor PB. This is important as the past executor wants payments which he should not receive as the damages done by him being the past executor are greater than the bills requested.

4.1 JB does not mention the Legal fraud of 100,000 done by the past executor Bartlett (PB) done to my mother with no defence. The reason why PB stood down as executor and why JB was made the executor.

See Fraud by PB report.

4.2 JB and BLM (the law firm which JB works for) should report Bartlett's (BP) for this fraud and other issues. Especially as BLM said they report fraud on their web site. BLM said they have zero tolerance for Tax fraud but this is a LIE. The Tax office and probate office have said the fraud was done as shown in the past executor's (PB) paperwork. <https://www.blmlaw.com/tax-facilitation-statement>

See also SRA guide <https://www.sra.org.uk/sra/decision-making/guidance/general-dishonesty/>

In email 11 March JB said in his email he will report any fraud he finds which by law he should do. Then on the 18 March (Exhibit JB2 page 8) JB says in his email that he has received the file from PB But then JB removes himself as executor when he sees the fraud.

5 JB then sent me on 27April 22 letter for him to step down with a court statement (Exhibit JB3 page 10) JB did this as he could see clear problems with crimes but did not want to be involved. JB is not required at any hearing as he said he wants to step down and there are reasons for him to step down.

6 BLM (the law firm JB works for) stated in an email on 26/6/2020 they are looking for an alternate executor for JB but they have no right to do this as it is a court decision. So further dirty tricks.

7 The fact JB was appointed by law society by an unofficial email shows doubt on the Northwest Law Society.

8. JB shows he is not fit to be executor by his court documents which consist of the following

8.1.1 JB said my mother's funeral bill (Exhibit JB 4 page 11) was NOT paid when it was (Exhibit BillpaidforPB page 14 which shows Bank payment of £4889 and it was paid by the Lawyer PB law firm. Note PB owns this Law firm and can show by others he was involved with them.

8.1.2 The fact that JB says he has my mother's estate paperwork (see Exhibit JB2 page8). past executor PB should tell JB this bill has been paid (Exhibit BillpaidforPB page 14).

8.1.3 JB says in COURT (Exhibit JB 4 page 11 on page 12 "liabilities Funeral £4889.00) paperwork my mother's funeral was NOT paid but past executors had this paid in there paperwork. So how come JB cannot see this if he had the paperwork. JB states this in his court statement. I have added JB as the defendant but it is clear he wants to remove himself as executor.

8.1.4 JB cannot do his job as he should have checked this bill independently of PB but was really trying to cover up mistakes. As he should have listed the false £100,000 bill that PB tried from 2015 to 2019 and only found out by a Judge ordering that bill to be given to me.

8.2 JB cannot find my mother's shares which is what PB's court paperwork also did not list (Exhibit Share & BPR page 15 & IHT Tax form says Item 38 any shares and it says NONE. Then page 16 Item 63 says none. And it can be shown by Exhibit TAX letter 28Feb2020 page 17 that this IHT was used by the TAX man that hides my mother's shares. This also supported by payments of past executor Exhibit Bill Tax page 18 and Exhibit TAX wrong 4Feb page 19 NOTE PB bought the law firm before this time and is listed over seeing my mother's Will & IHT from 2015 to 2019.

8.2.1 The fact JB cannot find shares listed in PB paperwork shows PB did not do the past probate correctly and this is part of more fraud. Also it is clear that PB did the IHT tax wrong as his name on it until 2019.

8.2.2 I list shares which I found in 2020!!! (can list more if wanted ) If I had not been given letters I would never known about these shares. Exhibit mumsshare page 20

8.2.2 JB ignores the shares are missing from past executor PB. And the value could be over 100,000s? etc

8.2.3 BP and JB as executors should have done a search and found these shares but strangely failed to do so. It is one of the many jobs which an executor can do is find shares and they failed in an easy job. And on Exhibit TAX Wrong 4 Feb page 19 which says "no inheritance tax to pay"

As it says "Your letter of 2 March 2016 indicated that matters have been finalised. Legal Fraud.

8.3 Also, when PB was the executor he could not list my mother's guest house had BPR (Business Property Rates) See Exhibit Shares & BPR page 15 item 40 which says NONE. Which and once again JB tried to do the same not to show fault with the first executor. This was done so PB & JB tried to get a commercial property cheap saying it was a home etc when it was a guest house. With BPR there are no tax bills. BPR is listed as possible see Exhibit BPR page 21

8.3.1 The fact the BPR was not done by JB and PB is significant as this could damage the estate by 100,000s. So not only shares done wrong, but also other bills...

8.3.2 It can be shown once again JB could NOT do his job as executor and I have put in the BPR (Business Property Rates) by a chartered accountant and I also have done the shares, the IH400 etc, therefore JB is to be removed as not required. And pay back any money he has taken to be an executor as he failed to do what he should have done. Therefore, by legal case history Re Stevens [1897] I have acted as an executor. And under common Law, I have the right to do this as this is my mother. I did PB & JB job and he should return all money taken as JB has done nothing but cover up PB fraud and related crimes.

8.4 All of this matters as JB said he had the file of all of the documents from Bartlett (PB) about my mother, which list this my mother's funeral bill was paid, debts which were in 2015 listed as 100,000 in Tax forms etc by PB but were found out to be only 10,000 by court order in 2019 etc. So JB is incompetent, unprofessional, untrustworthy etc & is easy to be removed as executor. See Fraud file.

9 When JB was told all this his court statements (Exhibit JB4 page 11 to 13 but was 157!pages) had lies, JB became a client of the BLM firm after I pointed out his involvement in legal fraud, coverup &

incompetence. If it was not true why did JB become a BLM client...other than he was found out. JB as a client of BLM can no longer be involved as a clear conflict of interest.

9.1 How can JB continue to be used if he is being defended by BLM. Therefore, this must go back to court to Judge Tomlian. A judge who saw this fraud going on in the first place. A Good Judge...

9.2 BLM now sends me letters with no names on it and acts as if they are the executor of the Will and answers no questions. They cannot act in this way as the court did not appoint BLM and they have also been shown to also lie.

10 JB changed locks to Dr Jones' home as COVID Law was active. JB then lied by BLM to say they told Dr Jones they were going to change locks, but no such email exists as they lied. They lied to others.

10.1 So how can they be trusted? All done with clear knowledge of COVID law saying this was illegal. See web site for more information <https://corruptsolicitors.co.uk/2020/06/28/blm-law-hmrc-tax-fraud-james-edward-beresford/>

<https://corruptsolicitors.co.uk/covid19-forced-unlawful-eviction/>

and see <https://internationalscotland.com/2020/04/25/unlawful-covid-19-eviction/>

11 JB, past executors PB (P. Bartlett who became the first executor by force) & BLM are:  
Devastavit: breach of duty by a personal representative by the following

11.1 liability (duty of care, did Wills of my mother when it was clear she had a medical condition stated in the report that she had dementia and under MCA (Mental Capacity Act) done wrong to their gain. The Dec 2019 court expert pointed (file) out that it would be impossible for my mother to do these wills with these medical conditions. Therefore, the court case in 2019 must be investigated now as a crime. In fact, it can be shown the last will was done by the force of MA to cause my mother to have her stroke in 2010...

11.2 misappropriations of assets (shares, bills, money, my mother's business worth million etc)

11.3 maladministration (did not do BPR right worth 100,000s in damages, shares etc)

11.4 failure to safeguard assets (said 100,000 bills from 2015 to 2019 existed which was a lie and a Judge had to get the real paperwork)

11.4.1 said my mother's business was 450000 (Exhibit) when it can be shown worth million (Exhibit)

11.5 cover-up of fraud and other crimes. And attempts on Dr Jones (see file).

11.6 On many occasions all paperwork (inventory, accounts etc) has been asked for from PB, BLM & JB but they failed to do this. Now see S25 AEA 1925 etc. There is no defence for these actions. This was all done to cover up several crimes. And we seek damages for this. For Exhibits and more see the following website

12 We request that the court will extend the period of sale due to COVID 19 and other issues therefore the property does not need to be sold this year. In fact JB did not list my mother's property for sale until the end of July. And I have found potential buyers & I am motivated to get the best price unlike JB. Also, as I am the person to benefit the most from this and the other side (MA, CA, PB, WOODSIDE works for PB) will be investigated for helping in fraud & assisting the crimes done to my mother how can it continue. New evidence came out of court in Dec 2019 showing MA and his wife was hurting the elderly for gain. MA sister works in the hospital where deaths happened. They all knew Dr Bland who was struck off in 2018 as a pedo, who also can be shown drugged my mother & tried to kill my mother etc. I could include the report by the court expert if wanted.

And in fact, the 2019 Dec court case expert said my mother was hit by PB's lawyer Woodside to change her will and get her home cheap. Then rob her of 100,000 debt and not listing her shares, not doing BPR etc. Then Woodside stopped doing Wills due to this being found out.

13 All of this was protected by a network of bent lawyers including my Barrister in Dec 2019 court case who would not attack Woodside (works for PB) but made out my dead sister was in the wrong to save the bent lawyers. And if my barrister had gone after the fact my mother was hit and more, I would have won the case. As the court expert said this was all true but this was ignored...therefore a corrupt court case.

14. I am the only living next of kin. I am the only child of my mother who is alive. Exhibit A1 page22

15.1 Since Aug 28, 2019, I have been doing a Cilex law course at Westminster University and specialising in probate Exhibit Law Course. Page 30

15.2 I already sit in on court cases and in the process of becoming a partner of a law firm.

15.3 I have a clean police record Exhibit P1 and no other legal actions

I believe that the facts stated in this witness statement are true.

Signed

Name Dr Mark Robert Jones FRSM

Dated 22 07 2020

Can all correspondences be by email as I am travelling

My email is [mark@myvibe.net](mailto:mark@myvibe.net)

Also, all post sent to Dr Mark Jones

Flat 2 Block T Peabody Square SE1 8HS

Freeman of the City of London

Aberdeen Lodge 1451

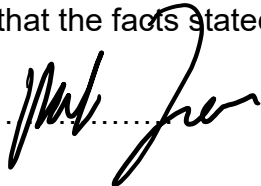
Fellow of the Royal Society of Medicine. Fellow of Chelsea and Westminster Hospital (2010)

Tel (44) 077 355 75 011

I, Dr Mark Jones of Flat 2 Block T Peabody Square SE1 8HS address make the following statement.

We believe that the facts stated in this witness statement are true.

(Signed).....

A handwritten signature in black ink, appearing to read 'Mark Jones', written over a dotted line.

Dated 20/72020:

DRE1  
Exhibits

**From:** Beresford, James <James.Beresford@blmlaw.com>  
**Sent:** 24 January 2020 08:17  
**To:** Dr Mark Jones  
**Subject:** RE: URGENT: Dementia fraud. [BLM-LAW.FID8578560]

Dear Dr Jones

Thank you for your email.

As you are aware I have been nominated by the Law Society as an independent administrator of the estate. The notification of the appointment was received yesterday.

As soon as I have received the relevant paperwork and had the opportunity to review it, I will be in contact.

Yours sincerely

James Beresford

**James Beresford**  
Partner  
D +44 (0)161 838 6394



# Exhibit JB 2

Castle Chambers, 43 Castle Street, Liverpool L2 9SU  
T +44 (0)151 236 2002 F +44 (0)151 236 2585 DX 14159 LIVERPOOL 1 blmlaw.com

**By Email Only**

Contact: James Beresford  
Direct Line: +44 (0)161 838 6394

Our Ref: 155372.1  
Your Ref:

Dr M Jones  
BY EMAIL ONLY  
[mark@myvibe.net](mailto:mark@myvibe.net)

18 March 2020

Dear Mark

## **Mavis Banks - Administration of Estate**

Thank you for your emails.

## **Sale of the Property**

Please note that I have yet to hear from the proposed buyers.

## **HMRC**

In line with HMRC's letter I am in the process of preparing a new inheritance tax return.

For the sake of transparency, I attach a copy of the letter dated 4 February 2020 that I sent to HMRC seeking clarification of the position.

## **Files**

I have now received the files of papers from Bartletts Solicitors and I am reviewing the same.

## **Business Property Relief (BPR)**

Thank you for the helpful information. I will be asking a firm of Chartered Accountants to prepare the report for BPR to ensure that matters are in order.



**Shares**

Thank you for confirming the Tesco plc shareholding, I will be in contact with them.

**Other matters**

I, again, confirm that I was nominated by the Law Society as I am an independent solicitor and I do not know of any of the parties involved in this estate. If I did, I would not have been nominated.

I do not know of a Mrs E Dunmore or anyone connected to her.

Yours sincerely

**James Beresford**

**Partner**

**BLM**

*Enc.*

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**By Email Only**

Contact: James Beresford  
Direct Line: +44 (0)161 838 6394

Our Ref: 155372.1  
Your Ref:

Dr M Jones  
BY EMAIL ONLY  
[mark@myvibe.net](mailto:mark@myvibe.net)

27 April 2020

Dear Mark

**Mavis Banks - Administration of Estate**

Thank you for your email dated 23 April 2020 at 16.09.

I note the allegations you make in that email regarding my conduct. I do not accept the accuracy of what you say.

Nonetheless, I am sorry to say that it does appear that, through no fault of mine, there is no longer a relationship of trust and confidence between us.

In those circumstances I am prepared, on terms, to agree that I should be removed as Executor of your mother's Estate. A new, independent Executor will need to be appointed in order to comply with the original Court Order dated 12 December 2019.

In order to make the change to the administration of the Estate, an Application to the Court has to be made.

I am prepared to make that Application with the consent of all the parties and ask that the Court appoint another independent Executor through the Law Society in accordance with the Order of His Honour Judge Hodge QC dated 12 December 2019.

It seems to me that this is also the most cost effective way of making that change.

## Exhibit: JB 4

J. E. Beresford; Claimant; 1<sup>st</sup>; "JEB1"; 22 May 2020

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### DRAFT WITNESS STATEMENT OF JAMES EDWARD BERESFORD

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I, James Edward Beresford, Solicitor and Partner in Berryman's Lace Mawer LLP Solicitors, of Kings House, 42 King Street West, Manchester M3 2NU and of Castle Chambers, 43 Castle Street, Liverpool, L2 9SU, SAY AS FOLLOWS:

1. I make this witness statement in support of my claim to be replaced as personal representative of the late Mavis Vicky Rebecca Banks ("**the Deceased**"). This witness statement is made from my own personal knowledge, unless I indicate otherwise. Where it is not made from my own personal knowledge, I indicate the source for my information or belief. It has been prepared by email, in consultation with my litigation colleagues at BLM and counsel.

**ETC in his 154 page document This is on page 10**

point in time in order to know how to market the property for sale/the appropriate sale price guide.

- (a) In brief, the liabilities of the estate of which I am aware are:

Funeral - £4,889

Chester Council Care fees - £10,847.20

Accountants - £80.89

Barclays overdraft – £1,547.93

Dr Jones - £7,031.81 (in respect of insurance premiums that he paid prior to his mother's death)

- (b) The names and addresses of the persons who are in possession of documents relating to the estate are:

Myself and Bartletts Solicitors

- (c) The names and addresses of the beneficiaries and their respective interests in the estate are:

(i) Victoria Jane Boulton (who is now deceased) – all the Deceased's jewellery, her china cabinet and its contents

(ii) Howard Ernest Churchill Fey of Corner House Farm, Park View, Rossett, Wrexham – legacy of £1,000;

(iii) Trina McHugh (whose address I do not know) – legacy of £500;

(iv) Clare Ankers (the 3<sup>rd</sup> Defendant) – legacy of £2,000;

(v) Given the terms of the December 2019 Order, the residue of the Deceased's estate is to be paid as to £180,000 to Vicky's PRs and as to the remainder to Dr. Jones (and their full names and addresses appear on the Claim Form in this matter).

44. On 12<sup>th</sup> May 2020 I wrote to the Law Society asking for its assistance in identifying a suitable alternative personal representative to act in my place (page 153). I shall submit a further witness statement in due course, at the point when a fit and proper substitute is identified.

45. In these circumstances I respectfully ask this Honourable Court to make an order providing for my substitution as personal representative.

I believe that the facts stated in this witness statement are true. I understand that proceedings for contempt of court may be brought against anyone who makes, or causes to be made, a false statement in a document verified by a statement of truth without an honest belief in its truth.

Signed \_\_\_\_\_

Name James Edward Beresford

Dated 22 May

Fastpath Screen COOP BRITANNIA Page 1 of 1

Transactions Account: 342212476

<< Previous 01 Apr 2015 to 30 Jun 2015 Next >> Jar ☒ Go

Sub-account	Posted	Dated	Tx Type	Pmt Method	Source	Reversal	Passbook Indicator	Debit	Credit	Balance
1	19 May 2015	19 May 2015	Withdrawal	BritanniaChq	C0662 Postal Unit 02		N	£4,889.00		£1,757.46
1	06 Apr 2015	06 Apr 2015	Calc Fwd Int	Adjustment	C0070 Really Big Programme					£6,646.46
1	05 Apr 2015	05 Apr 2015	Capitalise Int	Adjustment	C0070 Really Big Programme		N		£54.00	£6,646.46

Account Value Enquiry COOP BRITANNIA Page 1 of 1

Account Balance at Date Deceased Account: 342212476

Date Deceased	14 Mar 2015
Balance	£6,592.46
Gross Interest	£50.68
Net Interest	£50.68
Tax Deducted	£0.00

Campaign: -

Description: BT - paid chq 982952 £ 4889.00 for funeral expenses paid to GM Goold but sent via solicitors request

Tasks | Contacts | Documents | Products

## What makes up your Inheritance Tax account – Schedules continued

To make a complete account of the estate you may need to complete separate Schedules.

Answer the following questions by ticking the 'No' or 'Yes' box.

<p><b>36 Pensions</b></p> <p>Did the deceased have any provision for retirement other than the State Pension? <i>For example, a pension from an employer, a personal pension policy (or an alternatively secured pension)</i></p> <p>No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> Use Schedule <b>IHT409</b></p>	<p><b>44 Foreign assets</b></p> <p>Did the deceased own any assets outside the UK either in their sole name or jointly with others?</p> <p>No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> Use Schedule <b>IHT417</b></p>
<p><b>37 Life assurance and annuities</b></p> <p>Did the deceased pay premiums on any life assurance policies, annuities or other products which are payable either to their estate, to another person or which continue after death?</p> <p>No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> Use Schedule <b>IHT410</b></p>	<p><b>45 Assets held in trust</b></p> <p>Did the deceased have any right to benefit from any assets held in trust (including the right to receive assets held in a trust at some future date)?</p> <p>No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> Use Schedule <b>IHT418</b></p>
<p><b>38 Listed stocks and shares</b></p> <p>Did the deceased own any listed stocks and shares or stocks and shares ISAs (excluding control holdings)?</p> <p>No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> Use Schedule <b>IHT411</b></p>	<p><b>46 Debts owed by the deceased</b></p> <p>Do you wish to include a deduction from the estate for debts and liabilities of the following types:</p> <ul style="list-style-type: none"> <li>• money that was spent on behalf of the deceased and which was not repaid</li> <li>• loans</li> <li>• liabilities related to a life assurance policy where the sum assured will not be fully reflected in the estate</li> <li>• debts that the deceased guaranteed on behalf of another person?</li> </ul> <p>No <input type="checkbox"/> Yes <input checked="" type="checkbox"/> Use Schedule <b>IHT419</b></p>
<p><b>39 Unlisted stocks and shares and control holdings</b></p> <p>Did the deceased own any unlisted stocks and shares (including AIM and OFEX), or any control holdings of any listed shares?</p> <p>No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> Use Schedule <b>IHT412</b></p>	<p><b>47 National Heritage assets</b></p> <p>Is any asset already exempt or is exemption now being claimed, on the grounds of national, scientific, historic, artistic, scenic or architectural interest? Or does any such asset benefit from an Approved Maintenance Fund for the upkeep and preservation of National Heritage assets?</p> <p>No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> Use Schedule <b>IHT420</b></p>
<p><b>40 Business relief, business and partnership interests and assets</b></p> <p>Do you want to deduct business relief from any business interests and assets owned by the deceased or a partnership in which they were a partner?</p> <p>No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> Use Schedule <b>IHT413</b></p>	<p>If you answered Yes to any of questions 29 to 47, please fill in the Schedule for that asset. The Schedule number is shown at the end of each question.</p>
<p><b>41 Farms, farmhouses and farmland</b></p> <p>Do you want to deduct agricultural relief from any farmhouses, farms or farmland owned by the deceased?</p> <p>No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> Use Schedule <b>IHT414</b></p>	<p><b>48 Do you have all of the Schedules you need?</b></p> <p>No <input type="checkbox"/> <ul style="list-style-type: none"> <li>• download the Schedules from <a href="http://hmrc.gov.uk/inheritancetax">hmrc.gov.uk/inheritancetax</a> or</li> <li>• phone us on 0845 30 20 900 (+44 115 974 3009 from outside the UK)</li> </ul> </p> <p>When you have all the Schedules you need, fill them in before you go to box 49.</p>
<p><b>42 Interest in another estate</b></p> <p>Was the deceased entitled to receive any legacy or assets from the estate of someone who died before them and that they had not received before they died?</p> <p>No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> Use Schedule <b>IHT415</b></p>	<p>Yes <input checked="" type="checkbox"/> <i>Fill in the Schedules now before going to box 49</i></p>
<p><b>43 Debts due to the estate</b></p> <p>Was the deceased owed any money by way of personal loans or mortgage at the date of death?</p> <p>No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> Use Schedule <b>IHT416</b></p>	

## Estate in the UK continued

	Column A	Column B
60 Copy the figure from box 58	£ 69,039	
61 Copy the figure from box 59		£ 450,000
62 UK Government and municipal securities (form IHT411, box 1), but include dividends and interest at box 64	£	
63 Listed stocks, shares and investments that did not give the deceased control of the company (form IHT411, box 2)	£	
64 Dividends or interest on stocks, shares and securities	£	
65 Traded unlisted and unlisted shares except control holdings (form IHT412, box 1 and box 2)	£	
66 Traded unlisted and unlisted shares except control holdings (see IHT412 Notes Paying tax by instalments)		£
67 Control holdings of unlisted, traded unlisted and listed shares (form IHT412, box 3, box 4 and box 5)		£
68 Farms, farmhouses and farmland (give details on forms IHT414 and IHT405)		£
69 Businesses including farm businesses, business assets and timber		£
70 Other land, buildings and rights over land (give details on form IHT405)		£
71 Interest in another estate (form IHT415, box 7)		£
72 Interest in another estate (form IHT415, box 9)	£	
73 Debts due to the estate (form IHT416, box 3 total)	£	
74 Income Tax or Capital Gains Tax repayment	£	
75 Trust income due to the deceased – see IHT400 Notes	£	
76 Other assets and income due to the deceased (enter details in the 'Additional information' boxes on pages 15 and 16 of this form if not given elsewhere)	£	
77 Total of all the figures in column A (boxes 60 to 65 and 72 to 76)	£ 69,039	
78 Total of all the figures in column B (boxes 61 to 71)		£ 450,000
79 Gross total of the estate in the UK (box 77 + box 78)	£	519,039





HM Revenue  
& Customs

James Beresford  
BLM  
Castle Chambers  
43 Castle Street  
LIVERPOOL  
L2 9SU



Exhibit TAX letter 28Feb2020

Inheritance Tax  
HM Revenue and Customs  
BX9 1HT

Phone 0300 123 1072

Fax 03000 562782

Web [www.gov.uk](http://www.gov.uk)

Date 28 February 2020  
Our Ref A580256/16Q  
Your Ref BER/1553721

Dear Mr Beresford

**Mavis Vicky Rebecca Banks Deceased**

Thank you for your letter dated 04 February 2020.

Please submit a new IHT400.

I confirm that we have received a deposit of £3522.00.

Please note that our new address is Inheritance Tax, HM Revenue and Customs, BX9 1HT.  
If you write to us but do not use this address then we may not get your post.

Yours sincerely

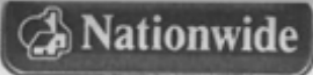
**Mrs E Dunmore**  
Inheritance Tax Caseworker

page 17 of 32

Information is available in large print, audio and Braille formats.  
Text Relay service prefix number – 18001



Open with ▼



**Bereavement Services**  
 Customer Service & Operations  
 Nationwide Building Society  
 Optimus  
 Swindon  
 SN38 1NW

17 FEB 2016

☐ 0800 4643018

[www.nationwide.co.uk](http://www.nationwide.co.uk)

15 February 2016

Matthews Lewis Solicitors  
 31 Hoole Road  
 Chester  
 CH2 3NF

Our Ref: QL94937966  
 Your Ref: NS/AD/BAN46

Dear Sirs

**The Late Mrs Mavis Vicky Rebecca Banks**

Further to your recent correspondence, I enclose a cheque for £3522.00 as requested.

Please note we do not participate in the IHT423 scheme for Inheritance Tax, therefore a cheque has been issued and sent to you directly.

Please quote our reference number on all future correspondence.

If you need any further assistance please call 0800 4643018 then option 1 between the hours of 9am - 5pm Monday - Friday, Saturday 9am - 12pm, where our dedicated helpdesk will be pleased to help you.

On behalf of the Society



Nationwide Building Society  
 PO Box 8888  
 Swindon SN3 1TS

07-25-07

747231

Date 15 FEB 2016

747231/0131 PERS REPS OF MRS M BANKS

PAY HM REVENUE & CUSTOMS \*\*\*\*\*  
 \*\*\*\*\*

£ \*\*3522-00\*\*

The Sum of (Not exceeding ten thousand pounds unless countersigned)

THREE THOUSAND FIVE HUNDRED  
 AND TWENTY TWO POUNDS ONLY

For and on behalf of Nationwide Building Society

ACCOUNT PAYEE ONLY

No. 6133 Account

Authorised Officer  
 \*\*\*\*\*  
 \*\*\*\*\*  
 Authorised Officer

⑈ 74 723 1 ⑈ 0 7 250 7 ⑈ 6 13336 15 ⑈

only under registration number 106078.

Contact: James Beresford  
Direct Line: +44 (0)161 838 6394  
Email: james.beresford@blmlaw.com

Our Ref: BER/155372.1  
Your Ref: PNB/MK/BOU44&BIM46

HM Revenue & Customs  
Inheritance Tax  
BX9 1HT

4 February 2020

Dear Sirs,

**Mavis Vicky Rebecca Banks (Deceased)**  
**IHT Reference: A580256/16Q**

Further to our telephone conversation yesterday, I confirm that I have been nominated by the Law Society to take over as administrator of the above named estate. I enclose the completed nomination and the court order for your information.

You will appreciate, that in order for me to act, I need to have full details of the estate so that I may be sworn to the "Statement of Truth" to obtain the Grant of Representation.

I have had sight of the IHT400 submitted to you by Messrs Matthew Lewis Solicitors and I have also had sight of your letter dated 2 March 2016 indicating that there is no inheritance tax to pay.

I am aware, that upon the submission of the IHT400, £3,522 of inheritance tax was paid. May I enquire as to whether any further amounts have been paid? Your letter of 2 March 2016 indicates that matters have been finalised.

In any event, on the evidence provided to me, the inheritance tax return is incorrect and there will be additional inheritance tax due. May I enquire as to whether, you would prefer the submission of a new IHT400 with the correct details inserted or whether you would prefer a Form C4.

I look forward to receiving your clarification of the current position as soon as possible.

Yours sincerely,

**James Beresford**  
**Partner**  
**BLM**

**Your Tesco PLC Ordinary shares**

**TESCO**

**Your Tesco shares could be worth**  
**£4,943.94**

Number of shares you hold **1917**

Example price per share **£2.579**

Your shareholder reference number [REDACTED]

The estimated value of your shares and the share price is based on a recent closing price for each Tesco PLC Ordinary 5p share on the London Stock Exchange. If you sell your shares, they may be worth more or less depending on the market price when they are sold.





000013 1000100020-117489-558741-90148861 32700  
MISS MAVIS VICKY REBECCA BANKS  
CAPITAL GUEST HOUSE  
32 NOOLE ROAD  
CHESTER  
CHESHIRE  
CH2 3NJ

**Have you thought about your Tesco PLC shares recently?**

Dear Shareholder,

If you've not thought about your Tesco PLC shares in a while, we wanted to make you aware of the Tesco Share Dealing Service. This service offers you a simple way to sell either all of your Tesco PLC shares, donate the money from their sale to charity or increase your shareholding. It's easy, you receive your cash quickly if you decide to sell and there is just one simple form to complete. This service is provided by Equiniti Financial Services Limited (Equiniti) which is part of the same group of companies as our Registrar, Equiniti Limited\*, so the processes are secure, reliable and fast.

**Your choices are set out below:**

<b>Sell all your shares</b>  Simply complete and sign the enclosed Share Dealing Form and return it with your share certificate(s). If you can't find your share certificate(s) you can still sell all your shares. See the important information overleaf for full details.	<b>Increase your shareholding</b>  If you wish to buy more Tesco PLC shares please complete and sign the enclosed Share Dealing Form and return it with a cheque for the amount you wish to invest. You can invest a minimum of £500 and a maximum of £10,000.	<b>Keep your shares</b>  If you wish to keep your shares why not register your bank account details and receive your dividend payments more securely directly to your bank account. For details visit <a href="http://www.shareview.co.uk/info/directdividends">www.shareview.co.uk/info/directdividends</a> or contact the Tesco Shareholder Helpline.	<b>Donate to charity</b>  To sell your shares and donate the proceeds to the charity ShareGift, simply write <b>SHAREGIFT</b> on the Share Dealing Form, complete and sign it and return it with your share certificate(s). More information about ShareGift can be found overleaf.
<b>Cost</b> 15p per share (up to a maximum of £50). This will be deducted from the sale proceeds.	<b>Cost</b> A flat fee of £50 per purchase plus 0.5% Stamp Duty Reserve Tax of the total cost of the shares.	<b>No fee</b> It is free to receive your dividends paid directly into your bank account.	<b>No fee</b> All the proceeds from the sale of your shares will be given to charity free of any charges.

Of course, if you don't want to sell, buy or donate the proceeds from selling your shares, you don't need to do anything and can ignore this letter.

If you want to use this service, please read the important information overleaf and then simply complete the enclosed Share Dealing Form, include either your original share certificate(s) or cheque and send everything back to Equiniti in the envelope provided by **Thursday 13 September 2018**.

Please remember that the value of your shares and any income from them can fall as well as rise and you may get back less than you invested. If you require advice on your investment, please talk to your financial adviser.

Yours faithfully

**Robert Welch**  
Group Company Secretary

**Questions or need help?**  
Full details are in the important information on the back of this letter. If you'd like to talk to one of Equiniti's UK team please call the Tesco Shareholder Helpline [REDACTED]

Lines are open 8.30 am to 5.30 pm (UK Time) Monday to Friday (excluding public holidays in England and Wales).


\* The Equiniti group of companies includes Equiniti Limited, the Registrar that manages our share register, and Equiniti Financial Services Limited, who provide a variety of financial products and services. Equiniti Limited is registered in England and Wales under No. 02268899. Equiniti Financial Services Limited is registered in England and Wales under No. 02268899. Registered address: Aspect House, Spencer Road, Lancing, West Sussex BN15 9GA, Equiniti Limited. Equiniti Limited is authorised and regulated by the Financial Conduct Authority.

Tesco PLC  
Registered office: Tesco House, Shire Park, Kestrel Way,  
Welwyn Garden City, AL7 1QA United Kingdom  
Registered in England and Wales Number: 445790



EXHIBIT 12  
02

**CORONER'S CERTIFICATE OF THE FACT OF DEATH**  
**Pursuant to Regulation 9 of the Coroners (Investigations) Regulations 2013**

<b>DEATH</b>	Ref. <b>00144 - 2015</b>
Name and Surname <b>Mavis Vicky BANKS</b>	Sex <b>Female</b>
	Maiden name <b>Bithell</b>
Date and Place of Birth <b>22 June 1929                      Shotton</b>	
Occupation and Usual Address <b>Retired Guesthouse Owner</b>  <b>Pinetum Nursing Home, Valley Drive, Chester, Cheshire</b>	
Date and Place of Death <b>Fourteenth March 2015</b> <b>Pinetum Nursing Home, Valley Drive, Chester, Cheshire</b>	
Date Investigation Commenced <b>18/03/2015</b>	
The precise cause of death has yet to be established	
I certify that in accordance with my statutory duty, I have commenced an investigation into the death of the above named.  <div style="display: flex; justify-content: space-between;"><div>Signed  <b>Dr Janet Elizabeth Napier</b> <b>Assistant Coroner for Cheshire</b></div><div>Date <b>18th March 2015</b></div></div>	

The Registrar of Deaths cannot issue a Death Certificate until the Investigation has been completed.

**THIS PAGE IS RESERVED FOR OFFICIAL OBSERVATIONS**  
CETTE PAGE EST RESERVEE AUX OBSERVATIONS OFFICIELLES (1)

\*THERE ARE NO OFFICIAL OBSERVATIONS\*

**UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND**

PASSPORT  
PASSEPORT

Type/Type P Code/Code GBR Passport No./Passport No. 511911385

Surname/Nom (1) JONES  
Given names/Prenoms (2) MARK ROBERT EDWARD  
Nationality/Nationalité (3) BRITISH CITIZEN.  
Date of birth/Data de naissance (4) 12 NOV /NOV 64  
Sex/Sexe (5) - Place of birth/Lieu de naissance (6) M CHESTER  
Date of issue/Data de délivrance (7) 07 FEB /FEB 13 IPS  
Date of expiry/Data d'expiration (8) 07 FEB /FEB 23  
Holder's signature/Signature du titulaire (10) [Handwritten Signature]

P<GBRJONES<<MARK<ROBERT<EDWARD<<<<<<<<<<<<<<  
5119113856GBR6411127M2302074<<<<<<<<<<<<<<06



Exhibit will 2

I H. Fey want Dr Mark Jones to be Executor of Mavis Banks Will.  
I ask for Mr Bartlett to step down and be removed immediately.

Signed:  
DATE

H. E. Fey

2/9/16 M.J.

Witnessed by  
DATE

I am of sound mind  
and limbs and  
have a clear  
recollection of the  
situation that  
seemingly, has  
led to this dispute

I SIGNED HEREBY  
SAY OF SOUND  
MIND AND  
TO THE

H. E. Fey  
7 PARK FILL

2/9/16

R. Brown  
32. Ashlands Road.  
Weston Rhyn

Oswestry



Dr Mark Jones  
Capital Guest House  
32 Hoole Road  
Chester  
CH2 3NJ

Munn's Accountancy Services Limited  
64 Coed Mieri  
Tyla Garw  
Pontyclun  
CF72 9UW

07415 340578  
kirkmunn@munnsaccountingservices.com

7<sup>th</sup> July 2020

**Ref: Capital Guest House**

Dear Mark,

In light of your mothers passing and for the executors of her estate, you have asked me to evaluate whether the property Capital Guest House, 32 Hoole Road, Chester, CH2 3AJ, should be classified as a business premises for inheritance tax purposes, or whether the property is in fact a residential property.

When evaluating whether a premises in which the owner lives is in fact a business premises is in fact a business premises or a residential premises, there are several key factors that must be examined and all factors must be present for the property to be subjected to **Business property Rates**, or whether it is to be taxed as though it is a residential property.

After examining all of the evidence presented to me, I can confirm that the above-named property was in fact trading as a bed & breakfast which should be listed for business property rates.

The evidence I have seen includes:

- Online advertisements for the business, stating that it is a bed and breakfast,
- A letter from the Cheshire West and Chester council stating that the property was listed as a business rates payer, even though the property is not showing up on the business rate valuations office agency,
- Letters from historical guests stating that they were served breakfast whilst staying at the guest house
- The property was insured as a guest house through Daulby Read Insurance brokers, dating back to 2007
- The Bed & breakfast services were available throughout the majority of the year, where you could book through number of different sites.
- It appears from some of the reviews of the bed & breakfast online, there was internal CCTV cameras on site, to maintain guest security
- Accounts have been maintained in the form of spreadsheets, showing all the income and expenditure made each year of trade.

Due to all of these conditions, it is my professional opinion that the property listed above should be deemed to be a business premises for all intensive purposes, which should be listed for business property rates.

Yours sincerely,

Kirk Munn MAAT

**aat** AAT Licensed  
Accountant

Licensed and regulated by AAT under licence number 1001786

Munn's Accountancy Services Limited registered in England and Wales Registration number 10482613





Liverpool House  
Lower Bridge Street  
Chester  
CH1 1RS

Tel: 01244 311033  
Fax: 01244 319941

[www.daulbyread.co.uk](http://www.daulbyread.co.uk)

21st March 2017

Our ref: 1279774

Dr Mark Jones  
Capital Guest House  
32 Hoole Road  
Chester  
CH2 3AJ

Dear Dr Jones

**RE: NIG Bed & Breakfast Package Policy: MAN/006059711**

Our conversation this morning refers. To confirm, Daulby Read has arranged a Commercial Insurance on a Guest House Package basis for the above property for a number of years.

Our computerised records date back to 2005 and cover has been continuously in place since that time. If any further information is required please do not hesitate to get in touch.

I trust this meets with your approval and look forward to hearing from you.

Yours Sincerely

A handwritten signature in blue ink, appearing to read 'John Haslam', with a long horizontal flourish extending to the right.

John Haslam  
Commercial Broker  
Direct Dial: 01244 560122  
Email: [john@daulbyread.co.uk](mailto:john@daulbyread.co.uk)

25 of 32

Daulby Read Ltd.

Registered Office:  
Liverpool House, Lower Brige Street,  
Registered Number: 6239225  
Incorporated in England and Wales

Authorised and regulated by the Financial Conduct Authority

**Capital Guest House Premium/payment History**

Item Type	Item Method	Item Status	Item Date	Paid Date	Item Amount		Balance to pay
Client Remittance	Bank Transfer	Paid	06/02/2020	06/02/2020	-£	500.00	£ -
Admin fee	Cash	Invoiced	05/02/2020		£	37.50	£ 37.50
Renewal premium	Cash	Invoiced	05/02/2020		£	1,618.76	£ 1,118.76
Renewal premium	Bank Transfer	Paid	04/03/2019	04/03/2019	£	1,531.37	inc admin fee
Renewal premium	Bank Transfer	Paid	15/02/2018	17/08/2018	£	1,288.10	inc admin fee
Renewal premium	Bank Transfer	Paid	15/03/2017	15/03/2017	£	1,197.13	inc admin fee
Renewal premium	Bank Transfer	Paid	12/02/2016	12/02/2016	£	840.65	inc admin fee
Renewal premium	Bank Transfer	Paid	17/11/2015	17/11/2015	£	1,421.58	inc admin fee
Renewal premium	Finance Provider Other	Paid	31/07/2014	22/09/2014	£	1,393.70	inc admin fee
Renewal premium	Finance Provider Other	Paid	05/08/2013	23/09/2013	£	1,327.33	inc admin fee
Renewal premium	Finance Provider Other	Paid	08/08/2012	21/09/2012	£	1,327.34	inc admin fee
Renewal premium	Finance Provider Other	Paid	19/07/2011	30/08/2011	£	1,627.26	inc admin fee
Renewal premium	Finance Provider Other	Paid	26/07/2010	06/09/2010	£	1,356.18	inc admin fee

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|





## Exhibit Law course

----- Forwarded message -----

From: Law.ShortCourses@westminster.ac.uk  
Date: Wed, Aug 28, 2019 at 5:03 PM  
Subject: CILEx - Confirmation of Enrolment  
To: mark@myvibe.net <mark@myvibe.net>

Dear Mark,

Welcome to the University of Westminster.

You have been successfully enrolled on **CILEx – Level 3 – Year 1**.

New students will need to attend one of the induction sessions taking place on 4<sup>th</sup> and 6<sup>th</sup> September from 6 – 8pm at 4-12 Little Titchfield Street, London, W1W 7BY.

All the course information including classes' dates and times can be found on the Student Welcome Letter document attached. Please make sure to read this document carefully.

You have been given a unique student registration (ID) number:

Student Number: xxxx

Course: CILEX LAW

Your username: XXX

You will need to use the username above to log in to the University systems. Your University account will be enabled during the week prior to your course start date.

We hope you enjoy your time at the University of Westminster, if you have any queries please do not hesitate to let us know.

Yours Sincerely,

**Jay Matos**

### **CILEx Programme Administration**

**External Relations | Professional Services**

University of Westminster

2nd Floor, 101 New Cavendish Street | London | W1W 6XH

**Tel: 020 350 69900**

Exhibit P1.



ACRO Criminal Records Office

1

ACRO Criminal Records Office

PO Box 623

Fareham

PO14 9HR

Dr Mark Robert Edward JONES  
Flat 9 Pine House  
197 Town Mead Road  
London  
SW6 2HF

Our Ref: SA/17/006540  
Originating Police Force:  
Metropolitan Police

E-Mail:  
[subjectaccess@acro.pnn.police.uk](mailto:subjectaccess@acro.pnn.police.uk)  
Date: 02 May 2017

Dear Dr JONES

### Subject Access Section 7, Data Protection Act 1998

I am writing in reply to your request for information that may be held about you on the Police National Computer (PNC).

The Data Protection Act 1998 places an obligation on the police when holding personal information on computer to provide a copy of that information to the individual concerned on request, unless an exemption applies.

**From the personal details supplied in your request there is no information held about you on the PNC.**

**This document does not constitute a Certificate of Good Character**

If you have requested information which may be held on a local police system, that will be returned to you under separate cover by the appropriate police force. ACRO does not have access to information held on local police systems.

Should you have any concerns regarding the information contained in this disclosure, please contact us in writing or by email using the contact details shown above.

Yours sincerely

James Fulton  
Superintendent  
Head of ACRO Criminal Records Office

EXHIBIT D4

I MAVIS VICKY REBECCA BANKS of 32 Hoole Road Hoole in the City of Chester declare this to be a second Codicil to my Will which bears date the Twenty Sixth day of June One thousand nine hundred and ninety eight

WHEREAS

BY my said last Will I have made provision for the disposition of my Guest House at number 32 Hoole Road Hoole Chester and have indicated certain specific instructions with regard to the annexe thereto

FOR the avoidance of doubt however I am desirous of ensuring that my son Mark Robert Edward Jones shall be assured of residential facilities if at the date of my death he shall be resident at the Guest House at 32 Hoole Road Hoole Chester or any other address of which I may die possessed

NOW I therefore direct my Trustees to ensure that in the event of my death and provided that my said son shall require residential accommodation at the said Guest House then he shall have full use of the same for so long as he requires and no undue influence shall be brought to bear upon him to grant vacant possession thereof provided that in so residing there he shall pay a proper proportion of the cost of its maintenance which shall include a proportion of the customary outgoings associated with the premises

AND I confirm my said Will and my First Codicil as modified by this Second Codicil

IN W I T N E S S whereof I have hereunto set my hand

This 22<sup>nd</sup> day of August One thousand nine hundred and ninety nine

M. V. R. Banks

Signed by the said Mavis Vicky Rebecca Banks the Testatrix as a Second Codicil to her Will which bears Date The 26<sup>th</sup> June 1998 in the presence Of us present at the same time who At her request in her presence have Hereunto set our hands as Witnesses :-

L. C. Stagg  
Legal Executive  
with Matthew Leach  
Solicitors Chester

Alison Downey  
Secretary with  
Matthew Leach  
Hoole, Chester