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24 July 1997

The Lord Chancellor's Department
Selborne House
54-60 Victoria Street
LONDON
SW1E 6QW

For the attention of Miss Sally Finn

Dear Sirs

Association of Chartered Certified Accountants - Mr R E Allen

We have been instructed by the Association of Chartered Certified Accountants ("ACCA") to act on their behalf in connection with the matters raised by your letter to Mrs Rose, Chief Executive of ACCA, dated 23 June 1997.

We have considered the terms of your letter and Mr Allen's petition, but we do not accept that Her Majesty the Queen has the power to exercise any visitorial jurisdiction in relation to ACCA either through your department or at all.

ACCA is a body incorporated by Royal Charter, but it is neither a charity nor an eleemosynary corporation. It is not funded by the Crown. Nor does the Charter specifically appoint a Visitor. For all these reasons, there is no basis upon which visitorial jurisdiction can be founded. We enclose a copy of a written advice of the Honourable Michael Beloff QC dated 18 July 1997 which sets out a more detailed analysis.

We are, however, aware that ACCA has through its Counsel, previously taken a different stance. In particular, it is clear from the judgment of the Court of Appeal in Bankole -v- ACCA, 15 November 1995 (unreported) that ACCA's counsel had submitted (albeit erroneously) to the Court, and the Plaintiff had accepted, that ACCA was a charity. It was on that basis that the Court of Appeal had found, obiter that ACCA was subject to visitorial jurisdiction. It is also accepted that, again erroneously, ACCA's counsel had made a similar suggestion on at least one occasion in the course of the proceedings against Mr Allen. Whilst it is unfortunate that this information was given to the court and to Mr Allen it is nonetheless clear that ACCA is not,

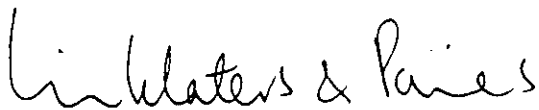
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in fact, subject to visitorial jurisdiction and, as you can see from paragraph 4 of Mr Beloff's advice, jurisdiction cannot be conferred by consent, and certainly not by mistake.

In the circumstances, we should be grateful if you would review the decision contained in your letter dated 23 June. Unless you confirm that neither you (nor the Crown) will purport to exercise visitorial jurisdiction over our client, we are instructed to apply for leave to apply for judicial review. In view of the tight time constraints for making such an application for leave, we should be grateful for your substantive response by no later than 8 August.

Yours faithfully



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