

06 September 2005

Our Ref: I69236/JV/hg

**PRIVATE & CONFIDENTIAL**

Ms N K-Dit-Rawé

Jefferson House

11 Basil Street

London

SW3 1AX

Dear Ms N K-Dit-Rawé

**Re: Complaint against Pridie Brewster**

Thank you for your letter dated 1 September 2005.

I note that the full LVT decision is available and I can confirm that as is standard practice in cases such as these I have already obtained a copy of the decision.

I note also the fact that you object to being provided with 7 days for a response. I would highlight that my original letter was dated 4 August 2005 and my letter dated 23 August was a letter chasing a reply and hence you were provided with approximately 26 days to provide a response. However, if at any time you require an extension to respond for a reasonable reason (annual leave being a common reason at this time of year), then do not hesitate to contact me and a reasonable extension can be granted.

Thank you for highlighting that Steel Services Limited is a company. However, the accounts provided are not statutory accounts per the Companies Act. For example, the accounts are not 'financial statements' in the form prescribed by the Companies Act as they do not contain a profit and loss accounts, balance sheet, cash flow and other notes required. Further, the accounts are not held out to be statutory Limited company financial statements.

Therefore, I would revert to my query in; what legislation are you referring to when you state that the previous accounts need to be adjusted and reissued? This is an important query as Pridie Brewster will want to know what legislation and rules you are looking at when you make this complaint. Just because you believe that this would be the appropriate course of action is not sufficient reason for a Pridie Brewster's actions to be misconduct.

Your letter dated 1 September 2005 stated that it appears that Pridie Brewster have taken the information from the managing agents 'without question'. I would refer you again to the accountant's report. The accountant's report is not that of an audit per the Companies Act or a review per the Landlord & Tenants Act, but merely states that they have examined the records provided to them by the managing agent. Therefore, the accountant's report is saying exactly what you are saying, in that Pridie Brewster only reviewed information provided to them (and no-audit was conducted). You may wish to have a higher level of assurance and hence request a review (which is still not

**CONSUMERS**

**NOTE:**

The ICAEW will be the judge as to whether your reason for not responding is "reasonable"

Note also that:

(1) you are supposed to 'ask the ICAEW for permission' (2) you are supposed to be psychic i.e. know that the ICAEW has sent you a letter while you are not around to take delivery

See my subsequent replies in relation to the rest of this letter

26 DAYS from 4 August to 23 August? And THIS IS the Institute of Chartered Accountants!!

an audit under the Companies Act) under the Landlord & Tenants Act and as in my previous letter I suggest that you **direct this request at the managing agent.**

Finally, I note the extracts quoted from the LVT, **but the LVT is looking at the reasonableness of costs, something that Pride Brewster has not done.** It will be for the tenant or the landlord to separately consider whether the costs disclosed in the summary are excessive and, if necessary, to take the dispute to the LVT who can consider this matter.

**I have not identified any heads of complaint that would , in my personal opinion, lead to a potential disciplinary action** and I would be grateful for a response within the next 14 days which clarifies your complaints that can be proven and would be misconduct under our Disciplinary Bye-laws. (If you require an extension please contact me on my direct number below or via my e-mail).

I am on annual leave from 30 September to 23 October 2005 inclusive and I apologise for any delay that this will cause.

Yours sincerely

Jim Vessey ACA  
Case Manager  
**Professional Conduct Directorate**

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