[On Firm’s Letter Head]

The Chartered Certified Accountants’ Benevolent Fund

c/o ACCA

110 Queen Street

Glasgow

G1 3BX

[Date]

Dear Sirs,

We are pleased to inform you that [Firm’s Name] wishes to donate to The Chartered Certified Accountants’ Benevolent Fund the sum of £[Insert Amount] (the “Funds”), being unidentified client money which we are permitted to donate to a charity of our choice in accordance with the best practice of the Association of Chartered Certified Accountants (“ACCA”) which is our regulatory body.

We confirm that, prior to the date of the donation, the Funds have been held by us for at least six years and that all reasonable steps have been taken to locate the client(s) who placed the money with us, as required by our regulator.

In the event that a client seeks the return of money that we have donated, we reserve the right to request a refund from you of such monies (excluding any interest that may have accrued had it been invested or retained in an interest bearing account) within a period of six years from the date of the donation, subject to providing you with appropriate evidence to demonstrate that the client has sought the return of his/her money. The date of the donation will be deemed to be the date on which the Chartered Certified Accountants’ Benevolent Fund receives the Funds.

We look forward to receiving a confirmation of receipt of the Funds.

Yours faithfully,

……………………………….

[Authorised signatory]

Signed on behalf of [Firm’s Name]