CHARTERED ACCOUNTANTS

Nepicar House, London Road
Wrotham Heath
Kent, TN15 7RS
01474 853 856
enquiries@a4g-llp.co.uk
www.a4g-llp.co.uk

Appendices

A4G LLP. Registered in England and Wales. Company number OC320365. Regulated by the Institute of Chartered Accountants in England and Wales for a range of investment business activities. The members are: A4G Management LLP,A4G Equity LLP and Malcolm Palmer FCA. Associate: A4G Audit Limited Chartered Accountants. Registered address as above.

ICAEW CHARTERED ACCOUNTANTS

Appendix i: TERMS OF BUSINESS

The following terms of business apply to all engagements accepted by us. All work is carried out under these terms except where changes are expressly agreed in writing. Please note that we may update and amend these terms from time to time and the current version of these terms will be posted on the website. The version of these terms that is current at the time we provide those services, will apply. It is your responsibility to ensure you review these terms regularly to familiarise yourself with any changes. Your continued engagement of our services will constitute your acceptance of revised terms.

1. DEFINITIONS

1.1. The name "A4G" means all or any of the following:

a) A4G LLP
b) A4G Audit Limited
c) A4G Small Business Services Limited
d) Accountants For Traders Limited
e) MJ Read A4G Accountants Limited

1.2. References to "we", "us", "our" mean A4G, who is the provider of the service.

1.3. References to "you", or "your" mean the client, who is receiving the service.

1.4. The term "advice" means guidance supplied by either us or a third party, either paid for or provided free of charge.

1.5. The term "associate" means:

a) Any company or business in which A4G is a member
b) Any company or business in which there are common shareholdings with A4G, or which have the same beneficial owner(s), or one of the businesses owns or controls the other

2. APPLICABLE LAW

2.1. Our engagement letter, the schedules of services and our standard terms and conditions of business are governed by and should be construed in accordance with English law. Each party agrees that the courts of England will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any matter arising from it on any basis. Each party irrevocably waives any right to object to any action being brought in those courts, to claim that the action has been brought in an inappropriate forum, or to claim that those courts do not have jurisdiction.

2.2. We will not accept responsibility if you act on advice previously given by us without first confirming with us that the advice is still valid in light of any change in the law or in your circumstances. We will accept no liability for losses arising from changes in the law, or the interpretation thereof, that occur after the date on which the advice is given.

3. CLIENT IDENTIFICATION

3.1. As with other professional services firms, we are required to identify our clients for the purposes of the UK anti-money laundering legislation. We may request from you, and retain, such information and documentation as we require for these purposes and/or make searches of appropriate databases. If we are not able to obtain satisfactory evidence of your identity, we will not be able to proceed with the engagement.

3.2. If you undertake business that requires you to be supervised by an appropriate supervisory authority to follow anti-money laundering regulations including if you accept or make a high value cash payments of €10,000 or more (or equivalent in any currency) in exchange for goods you should inform us.

3.3. Any personal data received from you to comply with our obligations under The Money Laundering, Terrorist Financing and Transfer for Funds (Information on the Payer) Regulations 2017 (MLR 2017) will be processed only for the purposes of preventing money laundering or terrorist financing. No other use will be made of this personal data unless use of the data is permitted by or under enactment other than the MLR 2017, or we have obtained the consent of the data subject to the proposed use of the data.

4. CLIENTS' MONEY

4.1. We may, from time to time, hold money on your behalf. The money will be held in trust in a client bank account, which is segregated from the firm's funds. The account will be operated, and all funds dealt with, in accordance with ICAEW's Clients' Money Regulations.

4.2. All client monies will be held in an interest-bearing account. To avoid excessive administration, interest will only be paid to you if the amount earned on the balances held on your behalf in any calendar year exceeds £25.00. If the total sum of money held on your behalf is enough to give rise to a significant amount of interest or is likely to do so, we will put the money in a designated interest-bearing client bank account and pay the interest to you. Subject to any tax legislation, interest will be paid gross.

4.3. We will return monies held on your behalf promptly, as soon as there is no longer any reason to retain those funds. If any funds remain in our client account that are unclaimed, and the client to which they relate has remained untraced for five years, or we as a firm cease to practice, we may pay those monies to a registered charity.

5. COMMISSIONS OR OTHER BENEFITS

5.1. In some circumstances we may receive commissions or other benefits for introductions to other professionals or in respect of transactions which we arrange for you.

5.2. In situations where we only refer you, and this does not relate to exempt regulated activities (investment business), by signing your agreement, you agree that if we or an associate receive any kind of fee, commission, payment or benefit in connection with referring you, the fees you would otherwise pay will not be reduced by the amount of the commissions or benefits. You agree that we or our associates, can retain the commission or other benefits without being liable to account to you for any such amounts.

5.3. The following are examples of likely commissions that may be received by us or our associates, in accordance with 5.2, and the likely amounts. These are only examples and may not cover all receipts in future:

Service provided	Basis of commission	Rate	Frequency
Foreign exchange management	Variable	20% of gross profit based on transactions - benefit could typically be £1,000	Monthly
Software	Variable	20% of subscription cost – benefit could typically be £20	Monthly

5.4. If in the future, abnormally large commissions, for example more than double the largest amount in 5.3 are received which were not envisaged when the agreement was signed, we will obtain specific consent to the retention of those commissions.

5.5. In situations where we act as agent for you, provide professional advice, or the referral relates to exempt regulated activities (investment business), and the referral is not to an associate of A4G, we will notify you in writing of the amount and terms of payment and receipt of any such commissions or benefits. Examples include but are not limited to:

- Referrals to an Independent Financial Adviser for mortgage or insurance advice
- Implementing investment planning in co-operation an Independent Financial Adviser
- Referrals to a lender
- Referrals to an Insolvency Practitioner

5.6. Where a third party requires us to undertake work on your behalf to assist them with or to facilitate the service they are providing to you, we may agree with the third party to invoice them directly for our work, based on terms agreed between us and the third party. Where this is not the case, we will agree the fees with and raise the invoice to you.

6. REFERRALS TO ASSOCIATES

6.1. If you request to be referred to an Independent Financial Adviser (IFA), we may refer you to MPI FS LLP, (company number OC354540). A4G LLP is an investor and member in MPI FS LLP . Should you decide to proceed with the services of MPI FS LLP, you will be required to agree separate terms and conditions with them. A4G accept no liability in respect of the service and advice provided by A4G Wealth.

6.2. If you request to be referred for payroll services, we may refer you to A4G Payroll LLP (company number OC375658). A4G LLP is a designated member of, and controls, A4G Payroll LLP.

6.3. If you request to be referred for bookkeeping services, we may refer you to A4G Bookkeeping Limited (company number 09917180). This company is fully owned and controlled by A4G LLP.

6.4. If you request to be referred for consultancy and other advice which is not related to accountancy, tax, bookkeeping or payroll services, we may refer you to A4G Growth LLP (company number OC391242). A4G LLP is a designated member of, and jointly controls, A4G Growth LLP.

6.5. A4G does not receive commission or benefits from associates but may receive a share of profits or dividends from the associate, in the normal course of business and in accordance with A4G's ownership of that associate.

7. CONFIDENTIALITY

7.1. Unless we are authorised by you to disclose information on your behalf, we confirm that if you give us confidential information we will, at all times during and after this engagement, keep it confidential, except as required by law or as provided for in regulatory, ethical or other professional pronouncements applicable to us or our engagement.

7.2. You agree that, if we act for other clients who are or who become your competitors, to comply with our duty of confidentiality it will be sufficient for us to take such steps as we think appropriate to preserve the confidentiality of information given to us by you, both during and after this engagement. These may include taking the same or similar steps as we take in respect of the confidentiality of our own information.

7.3. In addition, if we act for other clients whose interests are or may be adverse to yours, we will manage the conflict by implementing additional safeguards to preserve confidentiality. Safeguards may include measures such as separate teams, physical separation of teams, and separate arrangements for storage of, and access to, information.

7.4. You agree that the effective implementation of such steps or safeguards as described above will provide adequate measures to avoid any real risk of confidentiality being impaired.

7.5. We may, on occasions, subcontract work on your affairs to other tax or accounting professionals. The subcontractors will be bound by our client confidentiality terms and the transfer of information will be undertaken in compliance with the data protection legislation. Our responsibilities under data protection are detailed in section 9.

7.6. If we use external or cloud-based systems, we will ensure confidentiality of your information is maintained.

7.7. We reserve the right, for the purpose of promotional activity, training or other business purpose, to mention that you are a client of ours. As stated above we will not disclose any confidential information. You may opt out of this by writing to your Client Manager.

7.8. This applies in addition to our obligations on data protection in section 9

8. CONFLICTS OF INTEREST

8.1. We will inform you if we become aware of any conflict of interest in our relationship with you or in our relationship with you and another client, unless we are unable to do so because of our confidentiality obligations. We have safeguards that can be implemented to protect the interests of different clients if a conflict arises. If conflicts are identified which cannot be managed in a way that protects your interests, we regret that we will be unable to provide further services.

8.2. If there is a conflict of interest that is capable of being addressed successfully by the adoption of suitable safeguards to protect your interests, we will adopt those safeguards. In resolving the conflict, we would be guided by ICAEW's Code of Ethics, which can be viewed at icaew.com/en/membership/regulations-standards-and-guidance/ethics. During and after our engagement, you agree that we reserve the right to act for other clients whose interests are or may compete with or be adverse to yours, subject, of course, to our obligations of confidentiality and the safeguards set out in the paragraph on confidentiality above.

9. DATA PROTECTION

9.1. In this clause 9, the following definitions shall apply:

a) 'client personal data' means any personal data provided to us by you, or on your behalf, for the purpose of providing our services to you, pursuant to our engagement letter with you;
b) 'data protection legislation' means all applicable privacy and data protection legislation and regulations including PECR, the UK GDPR and any applicable national laws, regulations and secondary legislation in the UK relating to the processing of personal data and the privacy of electronic communications, as amended, replaced or updated from time to time;
c) 'controller', 'data subject', 'personal data', and 'process' shall have the meanings given to them in the data protection legislation;
d) 'UK GDPR' means the Data Protection Act 2018 as amended by the Data Protection, Privacy and Electronic Communications (Amendments etc.) (EU Exit) Regulations 2019 which merge the previous requirements of the Data Protection Act with the requirements of the General Data Protection Regulation ((EU) 2016/679); and
e) 'PECR' means the Privacy and Electronic Communications (EC Directive) Regulations 2003 (SI 2426/2003).

9.2. We shall each be considered an independent data controller in relation to the client personal data. Each of us will comply with all requirements and obligations applicable to us under the data protection legislation in respect of the client personal data.

9.3. You shall only disclose client personal data to us where:

a) you have provided the necessary information to the relevant data subjects regarding its use (and you may use or refer to our privacy notice available at www.a4g-llp.co.uk/privacy-notice for this purpose);
b) you have a lawful basis upon which to do so, which, in the absence of any other lawful basis, shall be with the relevant data subject's consent; and
c) you have complied with the necessary requirements under the data protection legislation to enable you to do so.

9.4. Should you require any further details regarding our treatment of personal data, please contact our data protection officer, Peter Baldwin on 01474 853856 or DPO@a4g-llp.co.uk.

9.5. We shall only process the client personal data:

a) in order to provide our services to you and perform any other obligations in accordance with our engagement with you;
b) in order to comply with our legal or regulatory obligations; and
c) where it is necessary for the purposes of our legitimate interests and those interests are not overridden by the data subjects' own privacy rights. Our privacy notice (available at www.a4g-llp.co.uk/privacy-notice) contains further details as to how we may process client personal data.

9.6. For the purpose of providing our services to you, we may disclose the client personal data to members of our firm's network, our regulatory bodies or other third parties (for example, our professional advisors or service providers). The third parties to whom we disclose such personal data may be located outside of the United Kingdom. We will only disclose client personal data to a third party (including a third party outside of the United Kingdom) provided that the transfer is undertaken in compliance with the data protection legislation.

9.7. We may disclose the client personal data to other third parties in the context of a possible sale, merger, restructuring or financing of or investment in our business. In this event we will take appropriate measures to ensure that the security of the client personal data continues to be ensured in accordance with data protection legislation. If a change happens to our business, then the new owners may use our client personal data in the same way as set out in these terms.

9.8. We shall maintain commercially reasonable and appropriate security measures, including administrative, physical and technical safeguards, to protect against unauthorised or unlawful processing of the client personal data and against accidental loss or destruction of, or damage to, the client personal data.

9.9. We may use artificial intelligence (AI) tools to assist in the provision of our services. We will only use AI systems that provide appropriate safeguards for the protection of confidential and personal data and that do not use client information submitted by us to train or develop their underlying AI models. All AI-generated outputs are reviewed by appropriately qualified personnel, and responsibility for the professional advice and services provided to you remains with us. Client information will continue to be handled in accordance with our confidentiality obligations and applicable data protection legislation.

9.10. In respect of the client personal data, provided that we are legally permitted to do so, we shall promptly notify you in the event that:

a) we receive a request, complaint or any adverse correspondence from or on behalf of a relevant data subject, to exercise their data subject rights under the data protection legislation or in respect of our processing of their personal data;
b) we are served with an information, enforcement or assessment notice (or any similar notices), or receive any other material communication in respect of our processing of the client personal data from a supervisory authority as defined in the data protection legislation (for example in the UK, the Information Commissioner's Officer); or
c) we reasonably believe that there has been any incident which resulted in the accidental or unauthorised access to, or destruction, loss, unauthorised disclosure or alteration of, the client personal data.

9.11. Upon the reasonable request of the other, we shall each co-operate with the other and take such reasonable commercial steps or provide such information as is necessary to enable each of us to comply with the data protection legislation in respect of the services provided to you in accordance with our engagement letter with you in relation to those services.

10. DISENGAGEMENT

10.1. If we resign or are asked to resign, we will normally issue a disengagement letter to ensure that our respective responsibilities are clear. If we have no contact with you for a period of 12 months or more, we may issue to your last known address a disengagement letter and thereafter cease to act.

11. ELECTRONIC AND OTHER COMMUNICATION

11.1. Unless you instruct us otherwise, we may, if appropriate, communicate with you and with third parties by email or other electronic means. The recipient is responsible for virus checking emails and any attachments.

11.2. With electronic communication, there is a risk of non-receipt, delayed receipt, inadvertent misdirection or interception by third parties. We use virus-scanning software to reduce the risk of viruses and similar damaging items being transmitted in emails or by electronic storage devices. Nevertheless, electronic communication is not totally secure and we cannot be held responsible for damage or loss caused by viruses or for communications which are corrupted or altered after despatch. Nor can we accept any liability for problems or accidental errors relating to this means of communication, especially in relation to commercially sensitive material. These are risks you must bear in return for

greater efficiency and lower costs. If you do not wish to accept these risks, please let us know and we will communicate by paper mail, other than when electronic submission is mandatory.

11.3. Any communication by us with you sent through the postal [or DX] system is deemed to arrive at your postal address two working days after the day the document was sent.

12. FEES AND PAYMENT TERMS

12.1. Our fees may depend, not only upon the time spent on your affairs, but also on the level of skill and responsibility and the importance and value of the advice we provide, as well as the level of risk.

12.2. If we provide you with an estimate of our fees for any specific work, the estimate will not be contractually binding unless we explicitly state that will be the case. Otherwise, our fees will be calculated based on the hours worked by each member of staff necessarily engaged on your affairs, multiplied by their charge-out rate per hour, VAT being charged thereon. Indicative hourly charge-out rates are as follows:

- Partner £200 plus VAT
- Principal Adviser £100 plus VAT
- Client Manager £80 plus VAT
- Assistant £40 plus VAT

These rates are subject to change.

12.3. All fees quoted, whether verbally or in writing, are quoted excluding VAT unless otherwise stated.

12.4. If requested, we may indicate a fixed fee for the provision of specific services or an indicative range of fees for a particular assignment. It is not our practice to identify fixed fees for more than a year ahead, as such fee quotes need to be reviewed in the light of events. If it becomes apparent to us, due to unforeseen circumstances, that a fee quote is inadequate, we reserve the right to notify you of a revised figure or range and to seek your agreement thereto.

12.5. In some cases, you may be entitled to assistance with your professional fees, particularly in relation to any investigation into your tax affairs by HMRC. Assistance may be provided through insurance policies you hold or via membership of a professional or trade body. Other than where such insurance was arranged through us, you will need to advise us of any such insurance cover you have. You will remain liable for our fees regardless of whether all or part are liable to be paid by your insurers.

12.6. We will bill at our discretion and our invoices will be due for payment within 15 days of issue. Our fees are exclusive of VAT which will be added where it is chargeable. Any disbursements we incur on your behalf, and expenses incurred in the course of carrying out our work for you, will be added to our invoices where appropriate.

12.7. Unless otherwise agreed to the contrary, our fees do not include the costs of any third party, counsel or other professional fees. If these costs are incurred to fulfil our engagement, such necessary additional charges may be payable by you.

12.8. Our bank account details and the payment reference you should use will be detailed on our invoice. If there is a change to these we will notify you in writing. Should you have any queries regarding our payment details, please contact our Credit Control Manager on 01474 853 856.

12.9. It is our normal practice to ask clients to pay by monthly direct debit and periodically to adjust the monthly payment by reference to actual billings.

12.10. We reserve the right to charge interest on late paid invoices at the rate of 8% above bank base rates under the Late Payment of Commercial Debts (Interest) Act 1998. In the event of us waiving the right to charge interest on any outstanding account, this shall be regarded as an indulgence by us and shall not prevent or be prejudicial to us raising a charge for interest in respect of any subsequent account.

12.11. We also reserve the right to suspend our services or to cease to act for you, having given written notice, if payment of any fees is unduly delayed. We intend to exercise these rights only if it is fair and reasonable to do so.

12.12. If you do not accept that an invoiced fee is fair and reasonable, you must notify us within 15 days of receipt, failing which, you will be deemed to have accepted that payment is due.

12.13. If a client company, trust or other entity is unable or unwilling to settle our fees, we reserve the right to seek payment from the individual (or parent company) giving us instructions on behalf of the client, and we shall be entitled to enforce any sums due against the group company or individual nominated to act for you.

12.14. All clients are required to sign a personal guarantee to warrant that in the event of the company not meeting our charges on demand, in accordance with this agreement, the liability of the said company will in all respects in the terms

of this agreement be accepted as the liability of the director(s) or member(s) being in office at the time the instructions were accepted, without prejudice to our right of action against the company.

13. SUBSCRIPTIONS FOR ONLINE ACCOUNTS PACKAGES AND THIRD-PARTY SOFTWARE

13.1. Where we arrange or pay for an online accounts package or other third-party software on your behalf, the following terms and conditions apply:

a) The applicable terms and conditions of the software provider will apply to your use of the software.

b) You are responsible for the information entered into the software.

c) We reserve the right to cancel or suspend the subscription where there is non-payment of the software charge or any other fees due to us. Where possible, we will give you one month's notice before cancelling the subscription.

d) You must give us one month's notice if you wish to cancel the subscription or transfer responsibility for it to another provider or accountant. You will remain responsible for any charges we incur as a result of insufficient notice or any applicable notice period imposed by the software provider.

13.2. Where we have access to the software in order to provide our services to you, you agree that we may access the financial information held within it and make adjustments where considered necessary following discussions with you. Any access to or processing of your information will be carried out in accordance with the data protection provisions in section 9 of these terms.

13.3. Where you change accountant or no longer require us to provide the software subscription, you are responsible for arranging alternative subscription and billing arrangements where required. Once you confirm that appropriate arrangements have been made, we will remove our access where appropriate.

13.4. The cost of third-party software may be charged to you separately or as part of the fees set out in your engagement proposal. Third-party software charges are subject to change where the software provider changes its charges. Where this happens, we may adjust the amount charged to you to reflect the change. A change to a third-party software charge will not, on its own, require the professional fees set out in your engagement proposal to be revised.

13.5. Third-party software is provided and operated by the relevant software provider. We are not responsible for the availability or operation of the software or for information entered into it by you or another third party, subject to any responsibility which cannot legally be excluded.

14. CLIENT CARE PROGRAMME

14.1. The client care programme is a one-off meeting or conference call that is conducted with you by your client manager, or such person that we deem appropriate.

14.2. The client care programme is provided free of charge to new clients that engage us to complete all the services detailed in their proposal letter for at least 12 months from the date our engagement commences.

14.3. Where any part of our engagement is terminated by either party within 12 months of commencing, the cost of providing the client care programme will be charged to you at our hourly rates and will be payable in accordance with our Fees and Payment terms set out in these terms of business at section 9.

14.4. The client care programme may, at our discretion, also be provided to existing clients (those that have been clients for more than 12 months) where there is a change of client manager.

15. CUSTOMER SERVICE AND COMPLAINTS

15.1. We are committed to providing you with a high-quality service that is both efficient and effective. We are constantly looking at improving the way that we provide our services to clients. We invest heavily in our systems and training with the primary aim being to enable our Principal Advisers and Client Managers to devote more time to our clients.

15.2. We place great importance on providing the highest level of service to all our clients, but we do recognise that, very occasionally, things go wrong. When this happens, we encourage you to tell us your concerns so that we have the opportunity to put things right. Our policy is to:

a. Make it easy for you to raise your complaint
b. Listen to your concerns
c. Consider your suggestions on how we can put matters right
d. Make every effort to ensure that you are satisfied with how your complaint is handled

15.3. If, at any point you would like to discuss with us how our service to you could be improved, please discuss this with your Client Manager or Principal Adviser.

15.4. If you are dissatisfied with the service you are receiving and wish to make a formal complaint, please let us know in writing by contacting Josh Curties BA(hons) FCA or Emma White FCA at A4G LLP, Nepicar House, London Road, Wrotham Heath, Kent, TN15 7RS.

15.5. We will consider carefully any complaint you may make about our service as soon as we receive it and do all we can to explain the position to you. We will acknowledge your letter within five business days of its receipt and endeavour to deal with your complaint within eight weeks. During this period, we will keep you up to date regularly.

15.6. If we do not answer your complaint to your satisfaction, you may take up the matter with our professional body, ICAEW.

15.7. Should we be unable to resolve your complaint you may also be able to refer your complaint to an alternative dispute resolution (ADR) provider to try and reach a resolution. We will provide details of a ADR provider if we cannot resolve your complaint using our internal procedures. This is in addition to your ability to complain to ICAEW.

16. INTELLECTUAL PROPERTY RIGHTS AND USE OF OUR NAME

16.1. We will retain all intellectual property rights in any document prepared by us during the course of carrying out the engagement except where the law specifically states otherwise.

16.2. You are not permitted to use our name in any statement or document you may issue unless our prior written consent has been obtained. The only exception to this restriction would be statements or documents that, in accordance with applicable law, are to be made public.

17. INTERPRETATION

17.1. If any provision of our engagement letter or terms of business is held to be void, that provision will be deemed not to form part of this contract. In the event of any conflict between these terms of business and the engagement letter or appendices, the relevant provision in the engagement letter or schedules will take precedence.

18. INTERNAL DISPUTES WITHIN A CLIENT

18.1. If we become aware of a dispute between the parties who own the business or who are in some way involved in its ownership and management, it should be noted that our client is the business and we would not provide information or services to one party without the express knowledge and permission of all parties. Unless otherwise agreed by all parties, we will continue to supply information to the normal place of business for the attention of the directors, partners, trustees, (as applicable). If conflicting advice, information or instructions are received from different directors, partners, or trustees (as applicable) in the business, we will refer the matter back to the board of directors, trustees or the partnership (as applicable) and take no further action until the board or partnership (as applicable) has agreed the action to be taken.

19. INVESTMENT ADVICE (INCLUDING INSURANCE DISTRIBUTION SERVICES)

19.1. Investment business is regulated by the Financial Services and Markets Act 2000. If, during the provision of professional services to you, you need advice on investments including insurances, we may have to refer you to someone who is authorised by the Financial Conduct Authority. However, as we are licensed by ICAEW, we may be able to provide certain investment services that are complementary to, or arise out of, the professional services we are providing to you. In the unlikely event that we cannot meet our liabilities to you, you may be able to claim compensation under the Chartered Accountants' Compensation Scheme in respect of exempt regulated activities undertaken. Further information about the scheme and the circumstances in which grants may be made is available on ICAEW's website: www.icaew.com/cacs

20. LIEN

20.1. Insofar as we are permitted to so by law or by professional guidelines, we reserve the right to exercise a lien over all funds, documents and records in our possession relating to all engagements for you until all outstanding fees and disbursements are paid in full.

21. LIMITATION OF THIRD PARTY RIGHTS

21.1. The advice and information we provide to you as part of our service is for your sole use, and not for any third party to whom you may communicate it, unless we have expressly agreed in the engagement letter that a specified third party may rely on our work. We accept no responsibility to third parties, including any group company to whom the engagement letter is not addressed, for any advice, information or material produced as part of our work for you which you make available to them. A party to this agreement is the only person who has the right to enforce any of its terms, and no rights or benefits are conferred on any third party under the Contracts (Rights of Third Parties) Act 1999.

22. PERIOD OF ENGAGEMENT AND TERMINATION

22.1. Unless otherwise agreed in our engagement letter, our work will begin when we receive implicit or explicit acceptance of that letter. Except as stated in that letter, we will not be responsible for periods before that date.

22.2. Each of us may terminate our agreement by giving not less than 21 days' notice in writing to the other party except if you fail to cooperate with us or we have reason to believe that you have provided us or HMRC with misleading information, in which case we may terminate this agreement immediately. Termination will be without prejudice to any rights that may have accrued to either of us before termination.

22.3. We reserve the right to terminate the engagement between us with immediate effect in the event of: your insolvency, bankruptcy or other arrangement being reached with creditors; an independence issue or change in the law which means we can no longer act; failure to pay our fees by the due dates; or either party being in breach of their obligations if this is not corrected within 30 days of being asked to do so.

22.4. In the event of termination of our contract, we will endeavour to agree with you the arrangements for the completion of work in progress at that time, unless we are required for legal or regulatory reasons to cease work immediately. In that event, we will not be required to carry out further work and shall not be responsible or liable for any consequences arising from termination.

23. PROFESSIONAL RULES AND STATUTORY OBLIGATIONS

23.1. We will observe and act in accordance with the Bye-laws, regulations and Code of Ethics of ICAEW and will accept instructions to act for you on this basis. In particular you give us the authority to correct errors made by HMRC if we become aware of them. We will not be liable for any loss, damage or cost arising from our compliance with statutory or regulatory obligations. You can see copies of these requirements in our offices. The requirements are also available online at icaew.com/en/membership/regulations-standards-and-guidance.

24. QUALITY CONTROL

24.1. As part of our ongoing commitment to provide a quality service, our files are periodically reviewed by an independent regulatory or quality control body. These reviewers are highly experienced professionals and are bound by the same rules of confidentiality as our principals and staff.

24.2. When dealing with HMRC on your behalf we are required to be honest and to take reasonable care to ensure that your returns are correct. To enable us to do this, you are required to be honest with us and to provide us with all necessary information in a timely manner. For more information about 'Your Charter' for your dealings with HMRC, visit www.gov.uk/government/publications/your-charter. To the best of our abilities, we will ensure that HMRC meet their side of the Charter in their dealings with you.

25. RELIANCE ON ADVICE

21.2 We will endeavour to record all advice on important matters in writing. Advice given orally is not intended to be relied upon unless confirmed in writing. Therefore, if we provide oral advice (for example, during the course of a meeting or a telephone conversation) and you wish to be able to rely on that advice, you must ask for the advice to be confirmed by us in writing. Advice is valid as at the date it was given.

26. RETENTION OF PAPERS

26.1. You have a legal responsibility to retain documents and records relevant to your financial affairs. During the course of our work we may collect information from you and others relevant to your tax and financial affairs. We will return any original documents to you if requested. Documents and records relevant to your tax affairs are required by law to be retained as follows:

Individuals, trustees and partnerships:

- with trading or rental income: five years and 10 months after the end of the tax year
- otherwise: 22 months after the end of the tax year.

Companies, Limited Liability Partnerships, and other corporate entities:

- six years from the end of the accounting period.

26.2. Although certain documents may legally belong to you, we may destroy correspondence and other papers that we store electronically or otherwise that are more than seven years old, except documents we think may be of continuing significance. You must tell us if you wish us to keep any document for any longer period.

27. THE PROVISION OF SERVICES REGULATIONS 2009

27.1. A4G Audit Limited, only, is registered to carry on audit work in the UK by ICAEW. Details of our audit registration can be viewed at www.auditregister.org.uk, under reference number C009027968.

27.2. Our professional indemnity insurer is QBE UK Limited of 30 Fenchurch Street, London, United Kingdom, EC3M 3BD. The territorial coverage is worldwide, excluding professional business carried out from an office in the United States of America or Canada, and excludes any action for a claim brought in any court in the United States or Canada.

28. TIMING OF OUR SERVICES

28.1. If you provide us with all information and explanations on a timely basis in accordance with our requirements, we will plan to undertake the work within a reasonable period of time to meet any regulatory deadlines. However, failure to complete our services before any such regulatory deadline would not, of itself, mean that we are liable for any penalty or additional costs arising.

29. LIMITATION OF LIABILITY

29.1. We will provide services as outlined in the engagement proposal with reasonable care and skill. Our liability to you is limited to losses, damages, costs and expenses caused by our negligence or wilful default. However, to the fullest extent permitted by law, we will not be responsible for any losses, penalties, surcharges, interest or additional tax liabilities if you or others supply incorrect or incomplete information or fail to supply any appropriate information or if you fail to act on our advice or respond promptly to communications from us or the tax authorities.

29.2. You will not hold us, our principals, directors, members or staff, responsible, to the fullest extent permitted by law, for any loss suffered by you arising from any misrepresentation (intentional or unintentional) supplied to us orally or in writing in connection with this agreement. You have agreed that you will not bring any claim in connection with services we provide to you against any of our partners or employees personally.

29.3. Unless there is a legal or regulatory requirement to do so, our work is not to be made available to third parties without our written permission and we will accept no responsibility to third parties for any aspect of our professional services or work that is made available to them.

Appendix ii:
SCHEDULE OF SERVICES

These schedules must be read alongside A4G's terms of business (appendix I, above) and the engagement proposal provided to you.

Please refer to the terms of business for terms and conditions applying to all clients.

Please refer to your engagement proposal for confirmation of which of the following services we have agreed to provide under our engagement:

A. Schedule covering all services and applying to all clients
B. Client Care Programme for new clients
C. Combined Pre-Year-End Meeting and Annual Review
D. Preparation of Statutory Financial Statements in Compliance with the Companies Act 2006 for a Limited Company
E. Preparation of Statutory Financial Statements in Compliance with the Companies Act 2006 for a Limited Liability Partnership
F. Preparation of Non-Statutory Financial Statements for a Sole Trade or Unincorporated Partnership
G. Preparation and Maintenance of Accounting Records
H. Personal Tax – Individuals, Sole Traders and Couples
I. Trusts and Estates Tax Returns
J. Partnership Tax Returns
K. Limited Liability Partnerships (LLP) Tax Returns
L. Corporation Tax calculations and returns
M. Directors Payroll Service
N. Benefits-In-Kind Returns
O. UK VAT Returns
P. UK VAT Returns (Making Tax Digital (MTD) for VAT)
Q. Tax Investigations
R. Unprompted Taxation Disclosures
S. Tax Credits
T. Company Secretarial

A. SCHEDULE COVERING ALL SERVICES AND APPLYING TO ALL CLIENTS

1.1. Excluded, ad hoc and advisory work

1.1.2. A4G will only provide a service detailed within these schedules if it specifically included in your engagement proposal or other written agreement.

1.1.3. The scope of our services provided to you will be only as set out in the engagement proposal and, where applicable, these schedules. All other services which we may offer are excluded and examples of excluded services are set out in these schedules. If you instruct us to do so, we will provide such other taxation, ad hoc and advisory services as may be agreed between us from time to time. These may be the subject of a separate engagement letter at our option or other written agreement or verbal agreement. Where appropriate, we will agree with you a separate fee for any such work you instruct us to undertake.

1.1.4. Our services may include telephone conversations, attendance at meetings and written advice, as and when requested by you.

1.1.5. If specialist advice is required, we may need to seek this from, or refer you to, appropriate third-party specialists in accordance with our terms of business.

1.1.6. As with any tax planning, our recommendations are not entirely without risk, and legislation may be introduced to prevent such tax planning from being undertaken, or to prevent any benefits accruing from planning undertaken previously. Should the whole planning be attacked successfully, although unlikely, the effect on the business and individuals involved would be to put them back in the position they would have been should no tax planning have been

undertaken, except for professional costs incurred. HM Revenue & Customs have the authority to charge interest and penalties on any underpayment of tax with the interest effectively being a charge on the borrowings between the business/individuals and HM Revenue & Customs. In cases of a technical nature, penalties are unusual where there has been a valid difference of opinion between HM Revenue & customs and the taxpayer. A4G accepts no liability in relation to penalties and interest chargeable following a successful attack from HM Revenue & Customs.

1.1.7. Our engagement proposal does not include any work or fees in relation to tax investigations. Any work completed will be charged to you at our hourly rates and will be payable in accordance with our terms of business.

1.1.8. We strongly recommend that you take out tax protection insurance to cover the cost of some of the professional fees which you may incur during a tax investigation. We will provide details of the scheme that we operate on an annual basis. Alternatively, you may contact us at any time to request a quote. The insurance must be in place before the investigation is opened. Other terms and conditions will apply.

1.1.9. Our services are based on the 8 needs and wants of our clients and so there are many other ways in which we can assist you:

1. Accountancy and Tax Preparation Services
2. Tax Reduction Services
3. Improving your Management Information
4. Profit and Cash Flow Improvement Services
5. Making your Business Less Dependent on You
6. Help for New and Emerging Businesses
7. Help with Change and Business Challenges
8. Protecting and Growing your Wealth

Please visit our website at www.a4g-llp.co.uk for further details or give your Principal Adviser or Client Manager a call.

1.2. Changes in the law, in practice or in public policy

1.2.2. We will not accept responsibility if you act on advice given by us on an earlier occasion without first confirming with us that the advice is still valid in the light of any change in the law, practice, public policy or in your circumstances.

1.2.3. We will accept no liability for losses arising from changes in the law (or the interpretation thereof), practice or public policy that are first published after the date on which the advice is given.

1.3. Your responsibilities

1.3.2. You agree to provide full information necessary for us to advise in relation to your affairs. We will rely on the information and documents being true, correct and complete and will not audit the information or those documents.

1.3.3. If you require tax advice in relation to a proposed transaction, we recommend that you instruct us sufficiently in advance so that we have time to give properly considered advice before the transaction takes place.

1.3.4. You authorise us to approach such third parties as may be appropriate, for information that we consider necessary to provide the advice.

1.3.5. You will keep us informed of material changes in circumstances that could affect you or your business's tax position or returns or that could affect your VAT obligations. If you are unsure whether the change is material, please tell us so that we can assess its significance.

1.3.6. HMRC will send you an agent authorisation code which expires within 30 days of issue. Please send this to us as soon as you receive it. This code will enable us to register as your agent with HMRC. This authorises HMRC to communicate with us as your agent, although they consider that you should still take 'reasonable care' over your tax affairs.

1.3.7. You will forward to us HMRC statements of account, copies of notices of assessment, letters and other communications received from HMRC, in sufficient time to enable us to deal with them as may be necessary within the statutory time limits. Although HMRC have the authority to communicate with us when form 64-8 has been submitted, it is essential that you let us have copies of any correspondence received, because HMRC are not obliged to send us copies of all communications issued to you. You should also keep a note of any telephone communication you have with HMRC's tax credits helpline, including the date and time of the call, and the name of the helpline operator(s).

1.3.8. You are responsible for monitoring your business's monthly turnover to establish whether it's liable to register for VAT. If you do not understand what you need to do, please ask us. If you exceed the UK VAT registration threshold and you wish us to assist you in notifying HMRC of your liability to be VAT registered, we will be pleased to assist you in the VAT registration process. You should notify us of your instructions to assist in your VAT registration in good time to enable a VAT registration form to be submitted within the time limit of one month following the month in which you exceed the VAT registration threshold in force at that time. We will not be responsible if you fail to notify us in time and, as a result, incur a late registration penalty. The same applies for equivalent non-UK taxes.

1.3.9. You are responsible for employment taxes, pensions (including auto-enrolment) and the assessment of the tax status of your workers. If you do not understand what you need to consider or what action you need to take, please ask us. We will not be in a position to assist you in complying with your responsibilities if we are not engaged to provide such a service. We are not responsible for any penalty that is incurred.

1.4. Additional fees for late provision of information to us

1.4.2. The schedules set out the deadlines by which we require your complete information to undertake the work for the fee agreed in the engagement proposal. If feasible, we may agree to complete work within a shorter period but reserve the right to charge an additional fee. The minimum fees are as follows:

a) Full information required to complete the accounts is provided less than two months but more than one more before the filing deadline - a minimum additional fee of £100 plus VAT;
b) Full information required to complete the accounts is provided less than one month before the filing deadline - a minimum additional fee of £200 plus VAT;
c) Full information required to complete the self-assessment tax return (including individuals, LLP's partnerships, trusts and estates) is provided after 30th September but before 31st December - a minimum additional fee of £75 plus VAT;
d) Full information to complete the self-assessment tax return (including individuals, LLP's partnerships, trusts and estates) is provided after 31st December - a minimum additional fee of £100 plus VAT;
e) Full information required to complete the benefits-in-kind returns is received after 6th June - a minimum additional fee of £75 plus VAT; and
f) Full information required to complete or review the VAT return is provided later than 10 working days before the submission date - a minimum additional fee of £100 plus VAT

1.4.3 Additional fees will be invoiced and payable in accordance with our terms of business.

B. CLIENT CARE PROGRAMME FOR NEW CLIENTS

2.1. Full details of what the service includes

2.1.2. The Client Care Programme meeting is a one-off meeting that will be conducted with you by your Client Manager and includes the following features at no extra cost (subject to our terms of business):

a) Obtaining as much information about your business and tax affairs as possible, to ensure that we always provide you with the relevant advice;
b) processing of your personal and business details onto our database so that accounts, tax returns and future correspondence are correctly presented;
c) review of your business letterhead and invoice stationery to ensure they comply with relevant tax and Companies Act legislation;
d) compliance review to ensure that the requirements for tax, PAYE and accounting issues are up to date;
e) if you are VAT registered, a review of your standard VAT invoice to ensure compliance with the regulations of HM Customs & Revenue;
f) discussion of the way you deal with employee issues, including discussing the risk of having an industrial tribunal case;
g) assessing the risk to you and your business of having a tax, PAYE or VAT enquiry;
h) if you wish, discussion with any of your other advisers, such as your IFA, bank or solicitor, to ensure that you do not get conflicting advice;
i) assessing the areas of your business that require the most help from outside advisers; and
j) a follow up summary of the issues discussed and any recommendations

2.2. Circumstances under which this service is not free

2.2.2. Please refer to section 14 of our terms of business which explains the circumstances under which this service is not free and will be charged for.

C. COMBINED PRE-YEAR-END MEETING AND ANNUAL REVIEW

3.1. Full details of what this service includes

3.1.2. We will meet with the controlling shareholders/owners prior to the accounting period ending to consider the following:

a) Review of management accounts for the year to date;
b) discussions regarding profitability of the business and business plans for the coming year;
c) advice on identifying your real break-even point and cash flow requirements if appropriate;
d) considering tax and investment strategies in the light of likely profits for the year;
e) discussions about your personal financial affairs including any areas where we may need to liaise with other financial advisers; and
f) if appropriate, circulation of notes of the meeting and action points

D. PREPARATION OF STATUTORY FINANCIAL STATEMENTS IN COMPLIANCE WITH THE COMPANIES ACT 2006 FOR A LIMITED COMPANY

4. Responsibilities and scope for financial statements preparation services

4.1. **Full details of what the service includes:**

a) Records requests, checklists and follow up reminders;
b) thorough review of your records to ensure we have all the documents we need before work commences on preparing the accounts;
c) summarising your financial information and reconciling key balances to supporting documentation;
d) review of unusual costs included in the accounting records;
e) review of items that are usually tax-sensitive and could result in a tax investigation;
f) putting the financial information into the required format for Companies House, if applicable;
g) calculating your tax liability and completing your corporation tax returns (see details under Business Tax issues);
h) thorough review of your accounts by your Client Manager, and adjustments completed as necessary;
i) writing a letter to you to raise awareness of key issues in the accounts and advise of business tax liabilities if applicable;
j) final review of your accounts and tax returns by your Principal Adviser;
k) forwarding copies of accounts and business tax returns to you;
l) reminders to send us signed copies of accounts and business tax returns;
m) submission of accounts and business tax returns with appropriate iXBRL tagging to HM Revenue & Customs, if applicable;
n) submission of accounts to Companies House, if applicable;
o) checking receipt of submission is received to confirm documents have been accepted;
p) providing you with opening journals for the following year's accounts in order to agree opening balances;
q) telephone calls and emails with your Client Manager regarding your accounts and routine business tax issues; and
r) checking correspondence received from HM Revenue & Customs agree with our records.

4.2. **Your responsibilities as directors of a company**

4.2.2. As directors of the company, you are responsible for preparing financial statements which give a true and fair view and which have been prepared in accordance with the Companies Act 2006 (the Act). As directors you must not approve the financial statements unless you are satisfied that they give a true and fair view of the assets, liabilities, financial position and profit or loss of the company.

4.2.3. Unless you notify us otherwise, you agree for us, where appropriate, to prepare abridged accounts (with an abridged balance sheet only) under The Small Companies and Groups (Accounts and Directors' Report) Regulations 2008 as amended by The Companies, Partnerships and Groups (Accounts and Reports) Regulations 2015. As directors you are responsible for obtaining the necessary consents from all shareholders/members and for delivering the required statement to the registrar.

4.2.4. In preparing the financial statements, you are required to:

select suitable accounting policies and then apply them consistently;
make judgements and estimates that are reasonable and prudent; and
prepare the financial statements on the going-concern basis unless it is inappropriate to presume that the company will continue in business.

4.2.5. You are responsible for keeping adequate accounting records that set out with reasonable accuracy at any time the company's financial position, and for ensuring that the financial statements comply with applicable accounting

standards and with the Companies Act 2006 and give a true and fair view. By approving the financial statements you will be acknowledging this responsibility.

4.2.6. You are also responsible for safeguarding the assets of the company and hence for taking reasonable steps to prevent and detect fraud and other irregularities.

4.2.7. You are also responsible for deciding whether, in each financial year, the company meets the conditions for exemption from an audit, as set out in section 477, 479A or 480 of the Companies Act 2006, and for deciding whether the exemption can be claimed that year.

4.2.8. You are responsible for ensuring that the company complies with the laws and regulations that apply to its activities, and for preventing non-compliance and detecting any that occurs.

4.2.9. You have undertaken to make available to us, as and when required, all the company's accounting records and related financial information and explanations, including minutes of management and shareholders' and directors' meetings, that we need to do our work. This is required to be confirmed in the directors' report along with an acknowledgement that the financial statements have been prepared on an appropriate accounting basis.

4.2.10. If financial information is published — on the company's website or by other electronic means — which includes a report by us or otherwise associated with us, you must inform us of the electronic publication and get our consent before it occurs and ensure that it presents the financial information and chartered accountants report properly. We have the right to withhold consent to the electronic publication of our report or the financial statements if they are to be published in an inappropriate manner.

4.2.11. It is your responsibility to set up controls to prevent or detect quickly any changes to electronically published information. We are not responsible for reviewing these controls or for keeping the information under review after it is first published. You are responsible for the maintenance and integrity of electronically published information, and we accept no responsibility for changes made to any information after it is first posted.

4.2.12. You are responsible for providing us with the full complete records, that meet the terms and conditions of your engagement proposal, by no later than two months before the tax filing deadline.

4.3. **Our responsibilities as accountants**

4.3.2. You have asked us to help you prepare the financial statements in accordance with the requirements of the Companies Act 2006, and for preparing accounts for filing with the Registrar of Companies as well as to enable profits to be calculated to meet the requirements of current tax legislation and to provide sufficient and relevant information to complete a tax return. We will compile the financial statements for your approval based on the accounting records that you maintain, the information and explanations that you give us and in accordance with the accounting framework agreed and applicable to you, which may be FRS 102, FRS102 Section 1A or FRS 105.

4.3.3. We will plan our work on the basis that no report on the financial statements is required by statute or regulation for the year, unless you inform us in writing to the contrary. We will make enquiries of management and undertake any procedures that we judge appropriate but are under no obligation to perform procedures that may be required for assurance engagements such as audits or reviews.

4.3.4. You are responsible for determining whether the company is exempt from an audit of the financial statements. We will not check this. However, if we find that the company is not entitled to the exemption, we will inform you.

4.3.5. Our work will not be an audit of the financial statements in accordance with International Standards on Auditing (UK), so we will not be able to provide any assurance that the accounting records or the financial statements are free from material misstatement, whether caused by fraud, other irregularities or error, or to identify weaknesses in internal controls.

4.3.6. Since we will not carry out an audit or confirm in any way the accuracy or reasonableness of the accounting records, we cannot provide any assurance whether the financial statements that we prepare from those records will present a true and fair view.

4.3.7. We will advise you on whether your records are adequate for preparation of the financial statements and recommend improvements on anything we come across during the course of our work.

4.3.8. We have a professional duty to compile financial statements that conform with generally accepted accounting principles from the accounting records and information and explanations given to us. The accounting policies on which the financial statements have been compiled will be disclosed in the notes to the financial statements and will be referred to in our accountants' report. We will not compile financial statements if the accounting principles, or the accounting policies selected by management, are inappropriate.

4.3.9. We also have a professional responsibility not to allow our name to be associated with financial statements which we believe may be misleading. Therefore, although we are not required to search for such matters, if we become aware, for any reason, that the financial statements may be misleading, we will discuss the matter with you with a view to

agreeing appropriate adjustments and/or disclosures in the financial statements. In circumstances where the adjustments and/or disclosures that we consider appropriate are not made, or if we are not provided with appropriate information and, as a result, we consider that the financial statements is misleading, we will withdraw from the engagement.

4.3.10. As part of our normal procedures, we may ask you to confirm in writing any information or explanations given to us orally during our work.

4.3.11. You have instructed us to convert the financial statements into the iXBRL (inline eXtensible Business Reporting Language) format which is required by HMRC. We will use professional software to create the tagged financial statements and you therefore agree that we can process any standard data tags without your prior approval, only referring back to you for any non-standard or judgemental areas.

4.4. **Form of the accountants' report.**

4.4.2. We will report to the Board of Directors members as appropriate that, in accordance with this engagement letter and to assist you to fulfil your responsibilities, we have not carried out an audit but have compiled the financial statements from the accounting records and from the information and explanations supplied to us. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's Board of Directors, as a body for our work or for this report. If you wish to share this report with third parties, before doing so, you must discuss this with us, receive our consent and follow any stipulated conditions.

E. PREPARATION OF STATUTORY FINANCIAL STATEMENTS IN COMPLIANCE WITH THE COMPANIES ACT 2006 FOR A LIMITED LIABILITY PARTNERSHIP (LLP)

5. Responsibilities and scope for financial statements preparation services

5.1. **Full details of what the service includes:**

a) records requests, checklists and follow up reminders;
b) thorough review of your records to ensure we have all the documents we need before work commences on preparing the accounts;
c) summarising your financial information and reconciling key balances to supporting documentation.
d) review of unusual costs included in the accounting records;
e) review of items that are usually tax-sensitive and could result in a tax investigation;
f) putting the financial information into the required format for Companies House, if applicable;
g) calculating your tax liability and completing your partnership tax return;
h) thorough review of your accounts by your Client Manager, and adjustments completed as necessary;
i) writing a letter to you to raise awareness of key issues in the accounts and advise of business tax liabilities if applicable;
j) final review of your accounts and tax returns by your Principal Adviser;
k) forwarding copies of accounts and business tax returns to you;
l) reminders to send us signed copies of accounts and business tax returns;
m) submission of accounts and business tax returns with appropriate iXBRL tagging to HM Revenue & Customs, if applicable;
n) submission of accounts to Companies House, if applicable;
o) checking receipt of submission is received to confirm documents have been accepted;
p) providing you with opening journals for the following year's accounts in order to agree opening balances;
q) telephone calls and emails with your Client Manager regarding your accounts and routine business tax issues; and
r) checking correspondence received from HM Revenue & Customs agree with our records.

5.2. **Your responsibilities as directors of a company or members of a limited liability partnership (LLP)**

5.2.2. As members of the LLP, you are responsible for preparing financial statements which give a true and fair view and which have been prepared in accordance with the Companies Act 2006 (the Act). As designated members you must not approve the financial statements unless you are satisfied that they give a true and fair view of the assets, liabilities, financial position and profit or loss of the LLP.

5.2.3. Unless you notify us otherwise, you agree for us, where appropriate, to prepare abridged accounts (with an abridged balance sheet only) under The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 as amended by The Limited Liability Partnerships, Partnerships and Groups (Accounts and Audit) Regulations 2016. As designated members, you are responsible for obtaining the necessary consents from all members and for delivering the required statement to the registrar.

5.2.4. In preparing the financial statements, you are required to:

select suitable accounting policies and then apply them consistently:

a) make judgements and estimates that are reasonable and prudent; and
b) prepare the financial statements on the going-concern basis unless it is inappropriate to presume that the LLP will continue in business.

5.2.5. You are responsible for keeping adequate accounting records that set out with reasonable accuracy at any time the LLP's financial position, and for ensuring that the financial statements comply with applicable accounting standards and with the Companies Act 2006 and give a true and fair view. By approving the financial statements you will be acknowledging this responsibility.

5.2.6. You are also responsible for safeguarding the assets of the LLP and hence for taking reasonable steps to prevent and detect fraud and other irregularities.

5.2.7. You are also responsible for deciding whether, in each financial year, the LLP meets the conditions for exemption from an audit, as set out in section 477, 479A or 480 of the Companies Act 2006, and for deciding whether the exemption can be claimed that year.

5.2.8. You are responsible for ensuring that the LLP complies with the laws and regulations that apply to its activities, and for preventing non-compliance and detecting any that occurs.

5.2.9. You have undertaken to make available to us, as and when required, all the LLP's accounting records and related financial information and explanations, including minutes of management and members' meetings, that we need to do our work. This is required to be confirmed in the members' report along with an acknowledgement that the financial statements have been prepared on an appropriate accounting basis.

5.2.10. If financial information is published — on the LLP's website or by other electronic means — which includes a report by us or otherwise associated with us, you must inform us of the electronic publication and get our consent before it occurs and ensure that it presents the financial information and chartered accountants report properly. We have the right to withhold consent to the electronic publication of our report or the financial statements if they are to be published in an inappropriate manner.

5.2.11. It is your responsibility to set up controls to prevent or detect quickly any changes to electronically published information. We are not responsible for reviewing these controls or for keeping the information under review after it is first published. You are responsible for the maintenance and integrity of electronically published information, and we accept no responsibility for changes made to any information after it is first posted.

5.2.12. You are responsible for providing us with the full complete records, that meet the terms and conditions of your engagement proposal, by no later than two months before the tax filing deadline.

5.3. **Our responsibilities as accountants**

5.3.2. You have asked us to help you prepare the financial statements in accordance with the requirements of the Companies Act 2006, and for preparing accounts for filing with the Registrar of Companies as well as to enable profits to be calculated to meet the requirements of current tax legislation and to provide sufficient and relevant information to complete a tax return. We will compile the financial statements for your approval based on the accounting records that you maintain, the information and explanations that you give us and in accordance with the accounting framework agreed and applicable to you, which may be FRS 102, FRS102 Section 1A or FRS 105.

5.3.3. We will plan our work on the basis that no report on the financial statements is required by statute or regulation for the year, unless you inform us in writing to the contrary. We will make enquiries of management and undertake any procedures that we judge appropriate but are under no obligation to perform procedures that may be required for assurance engagements such as audits or reviews.

5.3.4. You are responsible for determining whether the LLP is exempt from an audit of the financial statements. We will not check this. However, if we find that the company is not entitled to the exemption, we will inform you.

5.3.5. Our work will not be an audit of the financial statements in accordance with International Standards on Auditing (UK), so we will not be able to provide any assurance that the accounting records or the financial statements are free from material misstatement, whether caused by fraud, other irregularities or error, or to identify weaknesses in internal controls.

5.3.6. Since we will not carry out an audit or confirm in any way the accuracy or reasonableness of the accounting records, we cannot provide any assurance whether the financial statements that we prepare from those records will present a true and fair view.

5.3.7. We will advise you on whether your records are adequate for preparation of the financial statements and recommend improvements on anything we come across during the course of our work.

5.3.8. We have a professional duty to compile financial statements that conform with generally accepted accounting principles from the accounting records and information and explanations given to us. The accounting policies on which the

financial statements have been compiled will be disclosed in the notes to the financial statements and will be referred to in our accountants' report. We will not compile financial statements if the accounting principles, or the accounting policies selected by management, are inappropriate.

5.3.9. We also have a professional responsibility not to allow our name to be associated with financial statements which we believe may be misleading. Therefore, although we are not required to search for such matters, if we become aware, for any reason, that the financial statements may be misleading, we will discuss the matter with you with a view to agreeing appropriate adjustments and/or disclosures in the financial statements. In circumstances where the adjustments and/or disclosures that we consider appropriate are not made, or if we are not provided with appropriate information and, as a result, we consider that the financial statements is misleading, we will withdraw from the engagement.

5.3.10. As part of our normal procedures, we may ask you to confirm in writing any information or explanations given to us orally during our work.

5.4. **Form of the accountants' report.**

5.4.2. We will report to members as appropriate that, in accordance with this engagement letter and to assist you to fulfil your responsibilities, we have not carried out an audit but have compiled the financial statements from the accounting records and from the information and explanations supplied to us. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the members for our work or for this report. If you wish to share this report with third parties, before doing so, you must discuss this with us, receive our consent and follow any stipulated conditions.

F. PREPARATION OF NON-STATUTORY FINANCIAL STATEMENTS FOR A SOLE TRADE OR UNINCORPORATED PARTNERSHIP

6. Responsibilities and scope for financial statements preparation services

6.1. **Full details of what the service includes:**

a) Records requests, checklists and follow up reminders;
b) thorough review of your records to ensure we have all the documents we need before work commences on preparing the accounts;
c) summarising your financial information and reconciling key balances to supporting documentation;
d) review of unusual costs included in the accounting records;
e) review of items that are usually tax-sensitive and could result in a tax investigation;
f) calculating your tax liability and completing your partnership tax return;
g) thorough review of your accounts by your Client Manager, and adjustments completed as necessary;
h) writing a letter to you to raise awareness of key issues in the accounts and advise of business tax liabilities if applicable;
i) final review of your accounts and tax returns by your Principal Adviser;
j) forwarding copies of accounts and business tax returns to you;
k) reminders to send us signed copies of accounts and business tax returns;
l) checking receipt of submission is received to confirm documents have been accepted;
m) providing you with opening journals for the following year's accounts in order to agree opening balances;
n) telephone calls and emails with your Client Manager regarding your accounts and routine business tax issues; and
o) checking correspondence received from HM Revenue & Customs agree with our records.

6.2. **Your responsibility for the preparation of financial statements**

6.2.2. You have undertaken to make available to us, as and when required, all the accounting records and related financial information, including minutes of management meetings, which we need to do our work. You will provide us with all information and explanations relevant to the purpose and compilation of the financial statements, and you will disclose to us all relevant information in full.

6.2.3. You are responsible for ensuring that, to the best of your knowledge and belief, financial information, whether used by the business or for the financial statements, is accurate and complete. You are also responsible for ensuring that the activities of the business are conducted honestly, and for safeguarding the assets of the business and for taking reasonable steps to prevent and detect fraud and other irregularities.

6.2.4. You will approve and sign the financial statements to acknowledge responsibility for them, including the appropriateness of the accounting basis, and acknowledge responsibility for providing us with all information and explanations necessary for their compilation.

6.2.5. You are responsible for ensuring that the business complies with the laws and regulations that apply to its activities, and for preventing non-compliance and detecting any that occurs.

6.3. **Our responsibilities as accountants**

6.3.2. You have asked us to help you prepare the financial statements which comply with applicable accounting standards to enable profits to be calculated to meet the requirements of current tax legislation and to provide sufficient and relevant information to complete a tax return. We will compile the financial statements for your approval based on the accounting records that you maintain and the information and explanations you give us.

6.3.3. We will plan our work on the basis that no report on the financial statements is required by statute or regulation for the year, unless you inform us in writing to the contrary. We will make enquiries of management and undertake any procedures that we judge appropriate but are under no obligation to perform procedures that may be required for assurance engagements such as audits or reviews.

6.3.4. Our work will not be an audit of the financial statements in accordance with International Standards on Auditing (UK) so we will not be able to provide any assurance that the accounting records or the financial statements are free from material misstatement, whether caused by fraud, other irregularities or error, or to identify weaknesses in internal controls.

6.3.5. Since we will not carry out an audit or confirm in any way the accuracy or reasonableness of the accounting records, we cannot provide any assurance whether the financial statements we prepare from those records will present a true and fair view.

6.3.6. We will advise you whether your records are adequate for preparation of the financial statements and recommend improvements on anything we come across during the course of our work.

6.3.7. We have a professional duty to compile financial statements that conform with generally accepted accounting principles from the accounting records and information and explanations given to us. The accounting policies on which the financial statements have been compiled will be disclosed in the notes to the financial statements. We will not compile financial statements if the accounting principles, or the accounting policies selected by management are inappropriate.

6.3.8. We also have a professional responsibility not to allow our name to be associated with financial statements which we believe may be misleading. Therefore, although we are not required to search for such matters, if we become aware, for any reason, that the financial statements may be misleading, we will discuss the matter with you with a view to agreeing appropriate adjustments and/or disclosures in the financial statements. If adjustments and/or disclosures that we consider appropriate are not made or if we are not provided with appropriate information and, as a result, we consider that the financial statements are misleading, we will withdraw from the engagement.

6.3.9. As part of our normal procedures we may ask you to confirm in writing any information or explanations given to us orally during our work.

6.3.10. You are responsible for providing us with the full complete records, that meet the terms and conditions of your engagement proposal, by no later than two months before the tax filing deadline.

G. PREPARATION AND MAINTENANCE OF ACCOUNTING RECORDS

7. Responsibilities and scope for accounting services

7.1. **Your responsibility for the provision of information**

7.1.2. You have undertaken to make available to us, as and when required, all the accounting records and related financial information, including minutes of management meetings, which we need to do our work. You will provide us with all information and explanations relevant to the purpose, preparation and maintenance of the accounting records, and you will disclose to us all relevant information in full.

7.1.3. You are responsible for ensuring that, to the best of your knowledge and belief, financial information, whether used by the business or for the accounting records, is accurate and complete. You are also responsible for ensuring that the activities of the business are conducted honestly, and for safeguarding the assets of the business and for taking reasonable steps to prevent and detect fraud and other irregularities.

7.1.4. You are responsible for ensuring that the business complies with the laws and regulations that apply to its activities, and for preventing non-compliance and detecting any that occurs.

7.2. **Preparation and maintenance of accounting records**

Our responsibilities:

7.2.2. We have agreed to carry out the following accounting and other services on your behalf:

a) write up the accounting records of the business; and
b) complete the postings to the nominal ledger.

Your responsibilities:

7.2.3. You have agreed that you or your staff will:

c) keep the records of receipts and payments;
d) reconcile the balances monthly with the bank statements;
e) post and balance the purchases and sales ledgers;
f) extract a detailed list of ledger balances;
g) prepare details of the annual stocktaking, where required, suitably priced and extended in a form which will enable us to verify the prices readily by reference to suppliers' invoices;
h) provide us with a copy of the valuation report produced by your independent stocktakers, where required; and
i) prepare details of work-in-progress at the accounting date and make available to us the documents and other information from which the statement is compiled.

H. PERSONAL TAX – INDIVIDUALS, SOLE TRADERS AND COUPLES

8. Responsibility and scope for personal tax services

8.1. **Full details of what this service includes**

a) Sending a personalised tax return checklist to enable the documentation to be submitted quicker for processing, and follow up reminders;
b) thorough review of your records and telephone calls and emails to ask any necessary questions;
c) summarising your personal tax information and ensuring there is sufficient supporting documentation in case of an enquiry at a later date;
d) calculating your tax liability and completion of your personal tax return;
e) thorough review of your personal tax return by your Client Manager and adjustments completed as necessary;
f) producing a tax affairs report explaining current and future tax liabilities and providing key information regarding pensions and tax planning;
g) final review of your personal tax return by your Principal Adviser;
h) forwarding a copy of your personal tax return to you;
i) reminder to approve the personal tax return for submission;
j) submitting returns to HM Revenue & Customs and obtaining their approval;
k) checking receipt of submission is received to confirm personal tax return has been accepted;
l) deal with HM Revenue & Customs repayment notices to ensure the tax return has been processed correctly;
m) telephone calls and emails with your Client Manager regarding your personal tax return; and
n) checking correspondence received from HM Revenue & Customs agree with our records and advise you of any discrepancies.

8.2. **Recurring compliance work**

8.2.2. We will prepare your self-assessment tax returns, including if you have been treated as a deemed employee under the IR35/off-payroll working rules, together with any supplementary pages required from the information and explanations that you provide to us. After obtaining your evidenced approval, we will submit your returns to HM Revenue & Customs (HMRC).

8.2.3. We will prepare your business accounts in accordance with either generally accepted accounting practice or the cash-basis election that you have made (whichever is appropriate) from the books, accounting records and other information and explanations provided to us by you or by others on your behalf.

8.2.4. We will calculate your income tax, national insurance contributions (NIC) and any capital gains tax liabilities and tell you how much you should pay and when. We will advise on the interest and penalty implications if tax or NIC is paid late. We will also check HMRC's calculation of your tax and NIC liabilities and initiate repayment claims if tax or NIC have been overpaid.

8.2.5. We will advise you on possible tax-return-related claims and elections arising from information supplied by you, other than as regards tax credits and universal credit (see below). If instructed by you, we will make such claims and elections in the form and manner required by HMRC.

8.2.6. We will review PAYE notices of coding provided to us and advise accordingly.

8.2.7. There is an in-year capital gains tax (CGT) reporting and payment requirement for disposals of UK residential property and, if you are non-UK resident, UK non-residential property and investments in property-rich entities. Where instructed and subject to a separate fee, we will prepare the in-year return for each disposal, calculate the CGT due and submit the return to HMRC.

8.3. **Excluded, ad hoc and advisory work**

8.3.2. Examples of work not covered under this engagement but that you may wish to instruct us to undertake include:

a) advising on the extraction of cash/dividends from your personal service company if you have been treated as a deemed employee under the IR35/off-payroll working rules
b) advising on the in-year capital gains tax (CGT) reporting requirements on disposals of UK residential property, and, if you are non-UK resident, UK non-residential property and investments in property-rich entities, preparing the in-year return and calculating the CGT due where required and submitting the return to HMRC
c) advising on ad hoc transactions (for example the sale of assets);
d) advising on preparing accounts on the cash basis and helping you to make the requisite election;
e) dealing with any enquiry opened into your tax return by HMRC;
f) preparing any amended returns which may be required and corresponding with HMRC as necessary;
g) advising on the rules relating to and assisting with registration for VAT or equivalent non-UK taxes; and
h) advising on tax credits and universal credit; these are, in effect, social security benefits, and your entitlement or otherwise will depend not only on your own circumstances but also on those of your household; we would require all relevant information to advise in this area.

8.4. **Your responsibilities**

8.4.2. You are legally responsible for:

a) ensuring that your self-assessment tax and CGT on UK property returns are correct and complete;
b) filing any returns by the due date; and
c) paying tax on time.

Failure to do any of the above may lead to penalties and/or interest.

8.4.3. Legal responsibility for approval of the return cannot be delegated to others. You agree to check that returns that we have prepared for you are correct and complete before approving them.

8.4.4. You are no less responsible for errors in unapproved returns, submitted on the basis of the information provided to and processed by us, than if you had confirmed your approval of the returns.

8.4.5. To enable us to carry out our work, you agree:

a) that all returns are to be made on the basis of full disclosure of all sources of income, charges, allowances and capital transactions;
b) to provide all information necessary for dealing with your affairs; we will rely on the information and documents being true, correct and complete and will not audit the information or those documents;
c) to provide full details of all UK residential property disposals including associated costs/ valuations prior to disposal. Where you consider that you will be non-UK resident in the tax year of disposal, full details of all UK property disposals, including disposals of shares in property rich companies, must be advised prior to exchange of contracts on any property disposal. If information is received after this, we cannot guarantee that we can provide advice on the amount of capital gains tax due or submit an in-year return within 30 days after the completion of the disposal;
d) to authorise us to approach such third parties as may be appropriate, for information that we consider necessary to deal with your affairs; and
e) to provide us with information in sufficient time for your tax return to be completed and submitted by the due date (usually 31st January) following the end of the tax year; to do this, we need to receive all relevant information by 30th September.

8.4.6. We accept no liability for penalties and/or interest charged on late self-assessment tax returns or late payments of self-assessment tax, if information is provided to us after 1st January.

8.4.7. You will keep us informed of material changes in your circumstances that could affect your tax liability. If you are unsure whether the change is material, please tell us so that we can assess its significance.

8.5. **Where services are provided to a couple**

8.5.2. We will advise you and your spouse or partner on the basis that you are a family unit. You both agree that, in all matters relating to your or your spouse's or partner's tax and financial affairs, we may deal directly with either of you and we may discuss with either of you the tax liabilities and/or financial affairs of the other. If you wish to make any change to these arrangements at any time, please let us know.

8.5.3. In order for us to act for you as a couple in respect of a joint claim, you undertake that all instructions, information or explanations that either of you gives us will be on behalf of both of you, unless you specifically tell us otherwise. Similarly, if one of you signs a document, it will be on behalf of you both unless you instruct us to the contrary. If a

conflict of interest should arise between you in relation to any matter to do with your joint claim or entitlement, we reserve the right to cease acting for both of you, or to advise one or other of you to obtain independent advice.

I. TRUSTS AND ESTATES TAX RETURNS

9. Responsibilities and scope for trust or estate tax return services

9.1. **Recurring compliance work**

9.1.2. We will prepare the trust's or estate's self-assessment tax returns, together with any supplementary pages as required from the information and explanations that you provide to us. After obtaining evidenced approval from you, we will submit your returns to HM Revenue & Customs (HMRC).

9.1.3. We will calculate the income tax and capital gains tax and inheritance tax liabilities of the trust or estate and will advise you how much you should pay and when. We will advise you on the interest and penalty implications if tax is paid late. We will also check HMRC's calculations of the tax liabilities and initiate repayment claims if tax has been overpaid.

9.1.4. We will advise you on possible tax-return-related claims and elections arising from information supplied by you. If instructed by you, we will make such claims and elections in the form and manner required by HMRC.

9.1.5. If the terms of the trust or will require income or capital payments to be made to the beneficiaries, we will assist you in preparing all necessary forms relating to such payment.

9.1.6. Under anti-money laundering legislation trustees are obliged to maintain accurate and up-to-date records in writing of beneficial owners of and report specified information about the trust to HMRC.

9.1.7. There is an in-year capital gains tax (CGT) reporting and payment requirement for disposals of UK residential property and, if the trust is non-UK resident, UK non-residential property and investments in property-rich entities. Where instructed and subject to a separate fee, we will prepare the in-year return for each disposal, calculate the CGT due and submit the return to HMRC.

9.1.8. The trustees will be responsible for identifying whether or not the trust needs to be registered on the trust register maintained by HMRC and will deal with all registration requirements. For the purposes of completion of the self-assessment return, the trustees undertake to provide us with confirmation each year that either the registration has been completed or is not required.

9.2. **Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards (CRS)**

9.2.2. International Tax Compliance (United States of America) Regulations 2013 require the trust to determine whether it is a Financial Institution (FI) or a passive or active Non-Financial Foreign Entity (NFFE). If the trust is a Financial Institution, it must register with the US Internal Revenue Service (IRS) and file annual returns with HMRC.

9.2.3. Similar arrangements have or will come into force with more than 90 other countries. This is, or will be, based on Common Reporting Standards (CRS).

9.2.4. You will be solely responsible for compliance with the International Tax Compliance (United States of America) Regulations 2013 as a result of the USA Foreign Account Tax Compliance Act (FATCA).

9.2.5. You will be responsible for compliance with these regulations and any obligations arising from the Common Reporting Standards, including the initial categorisation, registration of the trust with the IRS (or other applicable authority) and the filing of annual returns with HMRC.

9.3. **Excluded, ad hoc and advisory work**

9.3.2. Examples of work not covered under this engagement but that you may wish to instruct us to undertake include:

a) advising you of the occasions of charge to inheritance tax, the basis of the charge and when the tax liability is due for payment;
b) advising on ad hoc transactions (for example the sale of assets held by the trust or estate);
c) preparing inheritance tax returns;
d) dealing with any enquiry opened into the trust's or estate's tax returns by HMRC; and
e) dealing with any enquiries and/or assessments raised by HMRC in relation to inheritance tax.

9.3.3. If specialist advice is required, we may need to seek this from, or refer you to, appropriate specialists.

9.4. **Your responsibilities**

9.4.2. As trustees or executors, you have legal responsibility for:

ensuring that the trust's or estate's tax returns are correct and complete;

a) filing any returns by the due date; and
b) paying tax on time.

Failure to do any of the above may lead to penalties and/or interest.

9.4.3. Legal responsibility for approval of the return cannot be delegated to others. As Trustees or Executors, you agree to check that returns that we have prepared are correct and complete before approving them.

9.4.4. You are no less responsible for errors in unapproved returns, submitted on the basis of the information provided to and processed by us, than if you had confirmed your approval of the returns.

9.4.5. To enable us to carry out our work, you agree:

a) that all returns are to be made on the basis of full disclosure of all sources of income, charges, allowances and capital transactions;
b) to provide all information necessary for dealing with the trust's or estate's taxation affairs; we will rely on the information being true, correct and complete and will not audit the information;
c) to advise us of distributions made within 30 days of such an event;
d) to provide full details of all UK residential property disposals including associated costs/ valuations prior to disposal. Where you consider that you will be non-UK resident in the tax year of disposal, full details of all UK property disposals, including disposals of shares in property rich companies, must be advised prior to exchange of contracts on any property disposal. If information is received after this, we cannot guarantee that we can provide advice on the amount of capital gains tax due or submit an in-year return within 30 days of the completion of the disposal;
e) to authorise us to approach such third parties as may be appropriate, for information that we consider necessary to deal with the trust's or estate's taxation affairs;
f) to provide us with information in sufficient time for the trust's or estate's self-assessment tax returns to be completed and submitted by the due date (usually 31st January) following the end of the tax year; to do this, we need to receive all relevant information by 30th September.

9.4.6. We accept no liability for penalties and/or interest charged on late self-assessment tax returns or late payments of self-assessment tax, if information is provided to us after 1st January.

9.4.7. You are reminded that, under the Trustee Act 2000, it is your responsibility to regularly review the trust investments and to have a clear investment policy.

J. PARTNERSHIP TAX RETURNS

10. Responsibilities and scope for partnership tax return services

10.1. **Recurring compliance work**

10.1.2. We will prepare the partnership self-assessment tax returns and the annual partnership statements, together with any supplementary pages required, from the information and explanations that the partnership provides to us. After obtaining your evidenced approval, we will submit these to HM Revenue & Customs (HMRC).

10.1.3. We will prepare the partnership business accounts in accordance with generally accepted accounting practice from the books, accounting records and other information and explanations provided to us by you and/or by others on your behalf.

10.1.4. We will prepare the income and capital gains computations based on the partnership's business accounts for inclusion in the partnership tax return.

10.1.5. If instructed by you, we will advise you as partners on possible partnership tax-return-related claims and elections arising from information supplied by the partnership in the form and manner required by HMRC.

10.1.6. If instructed, we will provide each partner or their agent with details of the partner's allocations from the return based on the partnership statement to enable partners to fill in their self-assessment tax returns.

10.1.7. The work carried out within this engagement will be in respect of the partnership's tax affairs. Any work to be carried out for the individual partners (for example submitting their own tax returns or making related claims and elections) will be set out in a separate letter schedule.

10.2. **Excluded, ad hoc and advisory work**

10.2.2. Examples of work not covered under this engagement but that you may wish to instruct us to undertake include:

a) advising on ad hoc transactions (for example the sale or purchase of assets);
b) advising on preparing accounts on the cash basis and helping you to make the requisite election;
c) dealing with any enquiry opened into the partnership tax return by HMRC; and
d) preparing any amended returns which may be required and corresponding with HMRC as necessary.

10.2.3. If specialist advice is required, we may need to seek this from, or refer you to, appropriate specialists.

10.3. **Your responsibilities**

10.3.2. The partners are legally responsible for:

a) ensuring that the partnership self-assessment tax returns are correct and complete;
b) filing any returns by the due date; and
c) paying tax on time.

Failure to do any of the above may lead to penalties and/or interest.

10.3.3. Legal responsibility for approval of the return cannot be delegated to others. You agree to check that returns and partnership statements that we have prepared for the partnership are correct and complete before approving them.

10.3.4. You are no less responsible for errors in unapproved returns, submitted on the basis of the information provided to and processed by us, than if you had confirmed your approval of the returns.

10.3.5. To enable us to carry out our work, you agree:

a) that all returns are to be made on the basis of full disclosure of all sources of income, charges, allowances and capital transactions;
b) to provide all information necessary for dealing with the partnership affairs; we will rely on the information and documents being true, correct and complete and will not audit the information or those documents;
c) to authorise us to approach such third parties as may be appropriate, for information that we consider necessary to deal with the partnership affairs; and
d) to provide us with information in sufficient time for the partnership tax returns to be completed and submitted by the due date (usually 31st January) following the end of the tax year; to do this, we need to receive all relevant information by 30th September.

10.3.6. We accept no liability for penalties and/or interest charged on late partnership tax returns, if information is provided to us after 1st January.

10.3.7. You will keep us informed of material changes in circumstances that could affect the tax liabilities of the partners including, by way of example, changes in the partners in the partnership and profit shares. If you are unsure whether the change is material, please tell us so that we can assess its significance.

K. LIMITED LIABILITY PARTNERSHIPS (LLP) TAX RETURN

11. Responsibilities and scope for limited liability partnerships (LLP) tax return services

11.1. **Recurring compliance work**

11.1.2. We will prepare the LLP self-assessment tax return which includes the annual partnership statements, together with any supplementary pages required, from the information and explanations that the LLP provides to us. After obtaining your evidenced approval, we will submit these to HM Revenue & Customs (HMRC).

11.1.3. We will prepare the LLP's business accounts in accordance with generally accepted accounting practice, which may be FRS 102, FRS102 Section 1A or FRS 105, from the books, accounting records and other information and explanations provided to us by you and/or by others on your behalf.

11.1.4. We will prepare the income and capital gains computations based on the LLP's business accounts for inclusion in the partnership tax return.

11.1.5. If instructed by you, we will advise you as members of the LLP on possible partnership-tax-return-related claims and elections arising from information supplied by the LLP in the form and manner required by HMRC.

11.1.6. If instructed, we will provide each member or their agent with details of the member's allocations from the return based on the partnership statement to enable members to fill in their self-assessment tax returns.

11.1.7. The work carried out within this engagement will be in respect of the LLP's tax affairs. Any work to be carried out for the individual members (for example submitting their own tax returns or making related claims and elections) will be set out in a separate schedule.

11.2. **Excluded, ad hoc and advisory work**

11.2.2. Examples of work not covered under this engagement but that you may wish to instruct us to undertake include:

a) Advising on ad hoc transactions (for example the sale or purchase of assets);
b) dealing with any enquiry opened into the partnership tax return by HMRC; and
c) preparing any amended returns which may be required and corresponding with HMRC as necessary.

11.3. **Your responsibilities**

11.3.2. The members are legally responsible for:

a) ensuring that the partnership self-assessment tax returns are correct and complete;
b) filing any returns by the due date; and
c) paying tax on time.

Failure to do any of the above may lead to penalties and/or interest.

11.3.3. Legal responsibility for approval of the return cannot be delegated to others. You agree to check that returns that we have prepared for the LLP are correct and complete before approving them.

11.3.4. You are no less responsible for errors in unapproved returns, submitted on the basis of the information provided to and processed by us, than if you had confirmed your approval of the returns.

11.3.5. To enable us to carry out our work, you agree:

a) that all returns are to be made on the basis of full disclosure of all sources of income, charges, allowances and capital transactions;
b) to provide all information necessary for dealing with the LLP's affairs; we will rely on the information and documents being true, correct and complete and will not audit the information or those documents;
c) to authorise us to approach such third parties as may be appropriate, for information that we consider necessary to deal with the LLP's affairs; and
d) to provide us with information in sufficient time for the LLP tax return to be completed and submitted by the due date (usually 31st January) following the end of the tax year; to do this, we need to receive all relevant information by 30th September.

11.3.6. We accept no liability for penalties and/or interest charged on late partnership tax, if information is provided to us after 1st January.

11.3.7. You will keep us informed of material changes in circumstances that could affect the tax liabilities of the partners including, by way of example, changes in the partners in the partnership and profit shares. If you are unsure whether the change is material, please tell us so that we can assess its significance.

L. CORPORATION TAX

12. Responsibilities and scope for corporation tax services

12.1. **Recurring compliance work**

12.1.2. For the purpose of the delivery of the company's tax return, we will use commercial software to apply XBRL tags to items in the accounts as we consider appropriate for the purposes of submission of the accounts in iXBRL via the Government Gateway for tax purposes.

12.1.3. We will, to the extent we consider necessary, manually amend or apply tags if the software has not applied automatic tagging or if we consider any automatic tagging to have been inappropriate.

12.1.4. If requested, we will provide you with detailed information about the tagging applied for your approval.

12.1.5. We will prepare the company's corporate tax self-assessment (CTSA) return. After obtaining your evidenced approval and signature, we will submit it to HM Revenue & Customs (HMRC). We shall not accept liability for any financial penalty or loss or other damage arising from any rejection of the iXBRL return by HMRC or otherwise as a result of

incorrect or inappropriate tagging, where we have submitted it based on the information provided by you. If we do not have sufficient information we will apply our judgement and shall not accept liability.

12.1.6. We will prepare the corporation tax computation and supporting schedules required for preparation of the company tax return from accounts, information and explanations provided to us on your behalf.

12.1.7. We will tell you how much tax the company should pay and when. Where appropriate, we will initiate repayment claims when tax has been overpaid. We will advise on the interest and penalty implications if corporation tax is paid late.

12.1.8. If required, we will inform you if instalment payments of corporation tax are due for an accounting period, and the dates they are payable. By the date agreed, we will calculate the quarterly instalments which should be made on the basis of information supplied by you.

12.1.9. We will advise you on possible tax-return-related claims and elections arising from information supplied by you. If instructed by you, we will make such claims and elections in the form and manner required by HMRC.

12.1.10. The work carried out within this engagement will be in respect of the company's tax affairs. Any work to be carried out for the directors on a personal basis will be set out in a separate schedule.

12.2. **Excluded, ad hoc and advisory work**

12.2.2. Examples of work not covered under this engagement but that you may wish to instruct us to undertake include:

a) Advising you on adhoc transactions (for example the sale or purchase of assets);
b) advising you when corporation tax is due on loans by the company to directors or shareholders or their associates, and calculating the payments due or the amount repayable when the loans are repaid;
c) advising you on and preparing enhanced expenditure claims and reliefs, including those relating to research and development;
d) advising you on, and preparing analyses of, expenditure and detailed capital allowance claims for renovation of buildings;
e) dealing with any enquiry opened into the company's tax return by HMRC; and
f) preparing any amended returns which may be required, calculating any related tax liabilities and corresponding with HMRC as necessary.

12.2.3. If you are a personal service company, or where where you are engaging with a personal service company. Where appropriate, we will agree with you a separate fee for any such work you instruct us to undertake. Examples of such work that you may wish to instruct us to undertake include:

a) helping you determine deemed employment status under IR35 rules for work undertaken for clients by the company (subject to 12.2.4 below)
b) where deemed employment status under the IR35 rules applies to work undertaken for clients by the company, calculating the deemed employment payment where deemed employment status under the IR35 rules applies to work undertaken for clients by the company and accounting through payroll to HMRC for the tax and NIC etc;
c) where the off-payroll working rules apply and your company pays deemed employees' personal service companies, accounting via payroll for tax and NIC etc on the payments;
d) where you have contractors working for you via their own personal service companies, helping you to determine whether you are "small" under the off-payroll working rules and, if you are large or medium sized, helping you to determine the deemed employment status of those contractors (subject to section 12.2.4 below) and assist you in preparing employment status determination statements to give to labour supply agencies and those contractors.

12.2.4. If specialist advice is required, we may need to seek this from, or refer you to, appropriate specialists.

12.3. **Your responsibilities**

12.3.2. Even though you are engaging us to help you meet your corporation tax obligations, the directors on behalf of the company are legally responsible for:

ensuring that the CTSA return (including XBRL tags and iXBRL file) and any other returns submitted are correct and complete;

1. filing any returns by the due date; and
2. paying tax on time.

Failure to do any of the above may lead to penalties and/or interest.

12.3.3. Legal responsibility for approval of the return cannot be delegated to others. You agree to check that returns that we have prepared for the company are correct and complete before approving them.

12.3.4. You are no less responsible for errors in unapproved returns, submitted on the basis of the information provided to and processed by us, than if you had confirmed your approval of the returns.

12.3.5. To enable us to carry out our work, you agree:

a) to provide us with approved accounts for the company;
b) that all returns are to be made on the basis of full disclosure of all sources of income, charges, allowances and capital transactions;
c) to provide full information necessary for dealing with the company's affairs; we will rely on the information and documents being true, correct and complete and will not audit the information or those documents;
d) to authorise us to approach such third parties as may be appropriate, for information that we consider necessary to deal with the company's affairs;
e) to provide us by no later than 7 months after your accounting period end date(s) with information in sufficient time for the company's CTSA return to be completed and submitted by the due date following the end of the accounting period date(s);
f) to provide information on matters affecting the company's tax liability for the accounting period in respect of which instalments are due at least four weeks before the due date of each instalment; this information should include details of trading profits and other taxable activities up to the date the information is provided, together with estimates to the end of the accounting period; and
g) to provide us with information on advances or loans made to directors, shareholders or their associates during an accounting period and any repayments made or write-offs authorised within three months of the end of the relevant accounting period.

12.3.6. We accept no liability for penalties and/or interest charges from HMRC where Corporation tax payments are made late, or tax returns are submitted late, where the complete accounting records are provided to us less than two months before the Companies House filing deadline.

12.3.7. You will keep us informed of material changes in circumstances that could affect the tax liabilities of the company. If the directors are unsure whether the change is material, please tell us so that we can assess its significance.

12.4. **Groups and consortia**

12.4.2. In relation to groups and consortia of which your company is a member, and in respect of which you have instructed us to act, if instructed, we will provide the following additional services:

a) we will advise on the tax treatment of intra-group payments of dividends, interest and royalties and similar liabilities; and
b) in respect of dividends, interest, and royalties received, we will advise on the applicability of the relevant double-tax treaty to the withholding tax rate, and assist with obtaining a UK certificate of tax residence. For dividends, if relevant, we will make any necessary election to tax the dividends in the UK in order to obtain treaty relief.

12.4.3. We will deal with all communications relating to elections addressed to us by HMRC.

12.4.4. If instructed, in respect of claims for group and consortium relief:

a) we will advise as required on claims for group and consortium relief and the interaction with other reliefs;
b) we will prepare and submit to HMRC appropriate claims;
c) we will adjust corporation tax computations and returns to reflect the surrender and receipt of group and consortium reliefs;
d) we will prepare and submit to HMRC necessary documentation regarding the allocation of losses via group relief and the annual loss allowance
e) we will advise on arrangements for the payment of tax and the surrender and set-off of tax refunds within the group; and
f) we will advise on claiming eligible unrelieved foreign tax (EUFT) or the surrender of any amount of EUFT.

12.4.5. If instructed, in respect of intragroup payments of interest:

a) we will advise on withholding tax obligations;
b) for cross-border payments we will prepare and submit to HMRC applications to account for no or a reduced amount of withholding tax under the EU Interest and Royalty directive and double-tax treaties, as applicable;
c) where withholding tax is due, we will complete form CT61 and advise on payment; and
d) we will adjust corporation tax computations and returns to reflect interest payments and associated withholding tax, if any.

12.4.6. If instructed, in respect of intragroup payments of royalties and similar liabilities:

a) we will advise on withholding tax obligations;
b) where withholding tax is due, we will complete form CT61 and advise on payment;
c) we will adjust corporation tax computations and returns to reflect royalty and similar payments and associated withholding tax, if any, and make such additional disclosures in form CT600-H as are appropriate.

12.5. **Your responsibilities**

12.5.2. If a parent company is required to prepare both individual and group accounts and it is required to file both of these as part of its online company tax return, you accept full responsibility for the existence, accuracy, consistency and completeness of XBRL tagging within the accounts and to file the individual accounts as an iXBRL document with the relevant XBRL tags embedded. We can provide a copy of this before filing upon your request.

12.5.3. Where applicable, we will need to be authorised to contact other group member accountants to ensure that all necessary information and explanations are available. It is the responsibility of the parent company directors to ensure that such information and explanations are correct and complete.

M. DIRECTORS' PAYROLL SERVICE

13. RESPONSIBILITIES AND SCOPE FOR DIRECTOR PAYROLL SERVICES

13.1. **Recurring compliance work**

13.1.2. We will prepare your UK payroll for directors and those receiving pay up to the primary threshold for national insurance contributions to meet UK employment tax requirements, specifically:

a) Agreeing with you at the start of the tax year, the fixed annual salaries to be processed for the year from 6th April to 5th April.
b) calculating the pay as you earn (PAYE) income tax deductions, including at the Scottish and Welsh rate of income tax, if applicable.
c) calculating the employees' national insurance contributions (NIC) deductions.
d) calculating the employer's NIC liabilities; and
e) submitting information online to HMRC under Real Time Information (RTI) for PAYE.

13.1.3. Should anything vary from the fixed salaries set at the start of the tax year, we will need to consider the changes required and you may need to move to a standard service provided by A4G Payroll.

13.1.4. We will submit Full Payment Submissions (FPS) online to HMRC, based on the salaries agreed above.

13.1.5. If Appropriate, we will submit an Employer Payment Summary (EPS) should you be entitled to claim Employment Allowance

13.1.6. At the end of the tax year we will:

a) prepare the final FPS (or EPS) and submit this to HMRC. The due date for submitting final FPS is on or before the last contractual payday of the tax year, failing which, the final EPS for the year must reach HMRC by 19 April following the end of the tax year; and
b) prepare and retain the P60's on our file, which can be provided to you upon request;

13.1.7. We will deal with any online secure messages sent to us by HMRC in respect of your payroll, for example, code number notifications, student loan repayment notices, and generic notification notices.

13.1.8. Any enquiries from individual employees regarding their pay or other payroll details will be referred back to you.

13.2. **Excluded, ad hoc and advisory work**

13.2.2. The scope of our services provided to you will be only as set out above, and for any other payroll services we will refer you to A4G Payroll LLP who can undertake a separate engagement with you and this will be for a separate fee. Examples of such work that you may wish to instruct A4G Payroll LLP to undertake include:

a) preparing weekly or monthly payroll and providing payslips;
b) assistance with taking on new employees;
c) calculating statutory payments, for example, statutory sick pay and/or statutory maternity pay;
d) setting up and administering workplace pension schemes, including referring you to appropriate specialists where necessary;
e) calculating employee and employer pension contributions for employees who are members of workplace pension schemes (including those who are auto-enrolled) on the basis of the information that you provide to us;
f) processing any employee and employer pension contribution refunds through the payroll on the basis of the information that you provide to us;

g) calculating other statutory and non-statutory deductions including employment allowance, apprenticeship levy;
h) agreeing with you which employer-provided benefits-in-kind will be processed through the payroll and for which employees, processing through the payroll cash equivalent notional amounts on employee benefits-in-kind, notifying HMRC of in-year changes;
i) dealing with any compliance check or enquiry by HMRC into the payroll data submitted and corresponding with HMRC as necessary;
j) preparing and submitting any amended returns or data for previous tax years;
k) assisting you in the operation of the Construction Industry Scheme (CIS) for subcontractors;
l) conducting PAYE, and benefits and expenses health checks;
m) helping you to allocate apprenticeship levy allowance across your different PAYE schemes/group companies/connected charities; and
n) advising on ad hoc transactions, for example, termination payments to employees.

13.2.3. If specialist advice is required, we may need to seek this from, or refer you to, appropriate specialists.

13.3. **Your responsibilities**

13.3.2. Even though you are engaging us to help you meet your payroll obligations, you are legally responsible for:

a) ensuring that the data in your payroll submissions is correct and complete;
b) complying with auto-enrolment obligations;
c) making any submissions by the due date; and
d) paying tax and NIC on time.

Failure to do any of the above may lead to penalties and/or interest.

13.3.3. Employers cannot delegate these legal responsibilities to others.

13.3.4. You are no less responsible for errors in unapproved returns, submitted on the basis of the information provided to and processed by us, than if you had confirmed your approval of the returns.

13.3.5. To enable us to carry out our work, you agree:

a) that all information required to be delivered online is submitted on the basis of full disclosure;
b) to provide full information necessary for dealing with your payroll affairs and workplace pension scheme contributions and refunds; we will rely on the information and documents being true, correct and complete and will not audit the information or those documents;
c) to agree with us the name(s) of the person(s) authorised by you to notify us of changes in employees and in rates of pay and other information relevant to the services provided under this schedule; we will process the changes only if notified by that/those individual(s);
d) to keep us informed of changes in circumstances that could affect the payroll; if you are unsure whether a change is material, please tell us so we can assess its significance; and
e) to authorise us to approach such third parties as may be appropriate, for information that we consider necessary to deal with your payroll;

13.3.6. If you require us to make a correction after the FPS or EPS has been submitted, you will let us know as soon as possible and, ideally, before the next payroll run. This will be subject to a separate fee which will be charged to you at our hourly rates and be payable in accordance with our terms of business.

N. BENEFITS-IN-KIND RETURNS

14. Responsibilities and scope for benefits-in-kind return services

14.1. **Recurring compliance work**

14.1.2. We will prepare forms P11D as may be required for each employee including directors based on the accounts, information and explanations provided to us on your behalf.

14.1.3. We will prepare form P11D(b) to include the Class 1A NIC on benefits-in-kind and expenses, both on forms P11D and included in payroll.

14.1.4. We will submit the forms P11D for any benefits/employees for whom benefits are provided but not payrolled with the form P11D(b) after the form P11D(b) has been approved by you.

14.1.5. We will prepare and send to you the P11D information for you to forward to your employees and directors by the statutory due date of 6 July following the end of the tax year.

14.1.6. We will calculate your Class 1A NIC liability on the benefits and expenses both returned in forms P11D and included in payroll that you are obliged to pay HMRC by the due date and send payment instructions to you.

14.2. **Excluded, ad hoc and advisory work**

14.2.2. Examples of work not covered under this engagement but that you may wish to instruct us to undertake include:

a) assisting you with calculating the values for tax and NIC of benefits-in-kind provided to employees, including when provided by way of salary sacrifice and other optional remuneration arrangements;
b) dealing with any compliance check or enquiry by HMRC into the benefits-in-kind returns submitted;
c) preparing any amended returns which may be required and corresponding with HMRC as necessary;
d) advising on PAYE settlement agreements and/or approved expenses scale rates; and
e) conducting PAYE and benefits and expenses health checks.

14.2.3. If specialist advice is required, we may need to seek this from, or refer you to, appropriate specialists.

14.3. **Your responsibilities**

14.3.2. Even though you are engaging us to help you meet your end-of-year benefits-in-kind return obligations, you are legally responsible for:

a) ensuring that your declaration on form P11D(b) is true to the best of your knowledge and belief and therefore that the entries on the related forms P11D and amounts of benefits-in-kind and expenses in the payroll are correct and complete;
b) filing any returns by the due date after the end of the tax year; and
c) making payment of Class 1A NIC on time.

Failure to do any of the above may lead to penalties and/or interest.

14.3.3. The approver of the return cannot delegate this legal responsibility to others. The approver agrees to check that the forms that we have prepared for you are correct and complete before approving them.

14.3.4. You are no less responsible for errors in unapproved returns, submitted on the basis of the information provided to and processed by us, than if you had confirmed your approval of the returns.

14.3.5. To enable us to carry out our work, you agree:

a) that all returns are to be made on the basis of full disclosure;
b) to provide full information necessary for dealing with your benefits-in-kind; we will rely on the information and documents being true, correct and complete and will not audit the information or those documents;
c) to notify us 6th June after the end of the tax year of all transactions or events which may need to be reflected in the forms P11D for the period, including details of all employees during the year and details of their remuneration packages;
d) to authorise us to approach such third parties as may be appropriate that we consider necessary to deal with completing the benefits-in-kind returns; and
e) to approve the return by 30th June so they can be submitted on or before the filing deadline of 6th July after the end of the tax year.

If we do not hear from you by the above deadline, subject to any other agreement between us, we will take your silence as your approval for us to submit the returns.

14.3.6. If the information required to complete the benefits-in-kind returns set out above is received later than 6th June after the end of the tax year, we will still endeavour to process the information onto the benefits-in-kind returns to meet the submission date but we will not be liable for any costs or other losses arising if submission is late. In such circumstances, we may charge a minimum additional fee.

O. UK VAT RETURNS

15. Responsibilities and scope for vat return services

15.1. **Recurring compliance work**

15.1.2. We will prepare/review your monthly/quarterly/annual UK VAT return/EC Sales Lists/mini one-stop shop (MOSS) returns on the basis of the information and explanations supplied by you, as set out in the engagement proposal or subsequent letters/emails.

15.1.3. Based on the information you provide to us, we will tell you how much VAT you should pay and when. Where appropriate, we will initiate repayment claims if tax has been overpaid. We will advise on the interest and penalty implications if UK VAT is paid late.

15.1.4. Where appropriate we will include import VAT from any digital import certificates (postponed VAT accounting) and/or C79s we receive from you.

15.1.5. Where appropriate, we will calculate the partial exemption annual adjustment. This annual adjustment will normally be made in the quarter as set out in the engagement proposal or subsequent letters/emails.

15.1.6. Where appropriate, we will calculate the annual Capital Goods Scheme adjustment. The adjustment will normally be made in the quarter as set out in the engagement proposal or subsequent letters/emails.

15.1.7. We will forward to you the completed return calculations for you to review, before you approve the UK VAT return for onward transmission by you/us to HMRC, as agreed.

15.2. **Ad hoc and advisory services**

15.2.2. Examples of work not covered under this engagement but that you may wish to instruct us to undertake include:

a) reconciling VAT outputs with turnover;
b) advising on ad hoc transactions;
c) reviewing and advising on a suitable partial exemption method to use in preparing the return;
d) dealing with all communications relating to your UK VAT returns, Intrastat arrival returns until 31st December 2021, non-union MOSS scheme returns addressed to us by HMRC or passed to us by you;
e) processing import and export declarations including deferred import entries that require postponed VAT accounting (at present we assume that these will be handled by you or your customs agent)
f) making recommendations to you about the use of cash accounting, annual accounting, flat-rate and other suitable methods of accounting for VAT;
g) making recommendations to you about the use of MOSS (mini one-stop shop) if you supply digital services to consumers in the EU;
h) making recommendations to you about the use of the VAT One Stop Shop (OSS) non-union scheme and/or the VAT Import One Stop Shop (IOSS) with effect from 1 July 2021 if you supply relevant services or goods to consumers in the EU;
i) advice on the VAT liability for consumers outside the UK;
j) providing you with advice on VAT, Excise Duty, Customs Duty, Landfill Tax, Insurance Premium Tax, Aggregates Levy, Climate Change Levy; and
k) advising on time to pay arrangements or deferral of payment

15.2.3. If specialist advice is required, we may need to seek this from, or refer you to, appropriate specialists.

15.3. **Your responsibilities**

15.3.2. You are legally responsible for:

a) ensuring that your returns are correct and complete;
b) filing any returns by the due date; and
c) paying VAT on time.

Failure to do any of these may lead to penalties, surcharges and/or interest.

15.3.3. Legal responsibility for approval of the return cannot be delegated to others. You agree to check the returns that we have prepared for you are correct and complete before approving them.

15.3.4. You are no less responsible for errors in unapproved returns, submitted on the basis of the information provided to and processed by us, than if you had confirmed your approval of the returns.

15.3.5. To enable us to carry out our work, you agree:

a) that all returns are to be made on the basis of full disclosure;
b) that you are responsible for ensuring that the information provided is, to the best of your knowledge, accurate and complete; our work is completed solely on the basis of the information provided by you and we accept no responsibility for any VAT liabilities arising due to inaccuracies or omissions in the information that you provide which may lead to a misdeclaration on which penalties and interest may arise;
c) to authorise us to approach such third parties as may be appropriate, for information we consider necessary to deal with the returns;

d) to provide us with all the records relevant to the preparation of your returns as soon as possible after the return period ends; we would ordinarily need a minimum of 10 working days before submission to complete our work. If the records are provided later or are incomplete or unclear, thereby delaying our work and submission of the return, we accept no responsibility for any 'default surcharge' penalty that may arise; if feasible, we may agree to complete our work within a shorter period but may charge a minimum additional fee for so doing; and

e) to inform us that you have made the tax payment based on your calculated return.

15.3.6. You will keep us informed of material changes in circumstances that could affect your VAT obligations. If you are unsure whether the change is material or not please tell us so that we can assess its significance.

15.3.7. If you are voluntarily registered for VAT we will discuss with you to decide whether it is appropriate for you to enter Making Tax Digital for VAT. Even if you decide to remain outside of Making Tax Digital for VAT, you are still responsible for monitoring your taxable turnover. When your taxable turnover exceeds the VAT registration threshold you will have to start to comply with Making Tax Digital for VAT.

15.3.8. You will forward to us HMRC statements of account, copies of notices of assessment, letters and other communications received from HMRC, in sufficient time to enable us to deal with them as may be necessary within the statutory time limits. Although HMRC have the authority to communicate with us when form 64-8 has been submitted, it is essential that you let us have copies of any correspondence received, because HMRC are not obliged to send us copies of all communications issued to you.

15.3.9. You are responsible for bringing to our attention any errors, omissions or inaccuracies in your VAT returns that you become aware of after the returns have been submitted in order that we may assist you to make a voluntary disclosure.

15.3.10. If an error committed by HMRC means that you have not paid the tax due or have been incorrectly repaid tax, the time spent dealing with the error will be invoiced to you in accordance with our terms of businesses. However, please note that in some circumstances you may be able to claim for professional costs incurred and compensation from HMRC. Further details can be found at https://www.gov.uk/complain-about-hmrc

15.3.11. If you provide digital services to consumers in the EU, you are responsible either for registering for VAT in that Member State, or for registering for the OSS non-union scheme in a Member State.

15.3.12. With effect from 1st July 2021, if you provide relevant services or goods to consumers in the EU you are responsible for either registering for VAT in that Member State or registering for the OSS and/or IOSS non-union scheme in a Member State

P. UK VAT RETURNS (MAKING TAX DIGITAL (MTD) FOR VAT)

16. Responsibilities and scope for vat return services

16.1. **Initial registration**

16.1.2. You will complete HMRC's sign up process to enable submission of your VAT return under Making Tax Digital unless it is agreed in writing that we will complete this on your behalf.

16.1.3. Where it is agreed in writing that we are submitting the MTD VAT returns, if you haven't already done so you will need to authorise us as an agent on the HMRC portal using your Business Tax Account. This is completed online and you will need your government gateway ID. This authorises HMRC to communicate with us as your agent, although they consider that you should still take 'reasonable care' over your tax affairs.

16.2. **Recurring compliance work**

16.2.2. Where we prepare the MTD VAT return:

16.2.2.1. We will prepare your monthly/quarterly/annual UK MTD VAT returns on the basis of the information and explanations supplied by you, as set out in the engagement proposal or subsequent emails/letters.

16.2.2.2. Unless agreed in writing, we will not check the digital accounting records which you keep to meet the requirements of MTD for VAT and which you provide to us for preparation of the MTD for VAT returns. You may be required to provide us with your data digitally and we will tell you if/ when that is the case. If your software is incompatible with ours we will agree with you an appropriate solution which might include the use of alternative third party functionally compatible software and/or a spreadsheet(s) which satisfy the statutory requirement for digital linkage. Where your digital records are incompatible with our software we may require an additional fee. You must also provide us with confirmation that your digital records are complete and accurate.

16.2.2.3. Based on the information you provide to us, we will tell you how much VAT you should pay and when. Where appropriate, we will initiate repayment claims if tax has been overpaid. We will advise on the interest and penalty implications if UK VAT is paid late.

16.2.2.4. Where appropriate, we will include import VAT from any digital import certificates (postponed VAT accounting) and/or C79s we receive from you.

16.2.2.5. Where appropriate, we will calculate the partial exemption annual adjustment. This annual adjustment will normally be made in the quarter as set out in the engagement proposal or subsequent letters/emails.

16.2.2.6. Where appropriate, we will calculate the annual Capital Goods Scheme adjustment. The adjustment will normally be made in the quarter as set out in the engagement proposal or subsequent letters/emails.

16.2.2.7. We are not responsible for considering or applying for any of the exemptions from MTD for VAT. However, if you feel that you are eligible for exemption, please let us know. We are happy to discuss this and may correspond to HMRC on your behalf if needed, or we can guide you on whom you should contact for this. This may be subject to an additional fee.

16.2.2.8. We will advise you of any relaxations applicable in relation to the digital records of supplies made and received. Where the requirements are impossible, impractical or unduly onerous we will seek to reach agreement with HMRC on specific relaxation. This may be subject to an additional fee.

16.2.2.9. We will submit the MTD for VAT return data online to HMRC on the basis of the data provided by you or as per any other arrangements set out in the engagement proposal or other written agreement.

16.2.2.10. We will agree with you any supplementary information to be submitted on a voluntary basis with the MTD for VAT returns prior to submission.

16.2.3. Reviewing MTD VAT returns (As part of preparation of the return or as a standalone service):

16.2.3.1. We will review your monthly/quarterly/annual UK MTD VAT returns on the basis of the information and explanations supplied by you, as set out in the engagement proposal or subsequent emails/letters.

16.2.3.2. Where errors or issues are found we will communicate this to you in order for a decision to be made as to how to remedy the items found. Where A4G do not prepare the underlying return, it is your responsibility to address any errors found

16.2.3.3. We cannot guarantee to find all errors within the underlying records but will take all reasonable steps to ensure the quality of the submission intended for HMRC and therefore accept no responsibility for the resulting submission. Where A4G are not preparing the underlying bookkeeping, we will not review the underlying trial balance unless agreed in writing.

16.2.3.4. Where you are invoice (accruals) accounting for income tax, we will perform an annual reconciliation of VAT outputs to turnover.

16.2.3.5. Ad hoc queries by way of telephone and email enquiries are not routine compliance and may result in additional fees. As indicated below, where appropriate we will aim to discuss and agree additional fees, but it may not always be possible to agree these in advance and we reserve the right to charge you an additional fee for these queries.

16.3. **Ad hoc and advisory services**

16.3.2. Examples of work not covered under this engagement but that you may wish to instruct us to undertake include:

a) reconciling VAT outputs with turnover;
b) advising on ad hoc transactions;
c) reviewing and advising on a suitable partial exemption method to use in preparing the return;
d) dealing with all communications relating to your MTD for VAT returns, Intrastat arrival returns until 31st December 2021, non-union MOSS scheme returns addressed to us by HMRC or passed to us by you;
e) processing import and export declarations including deferred import entries that require postponed VAT accounting (at present we assume that these will be handled by you or your customs agent);
f) making recommendations to you about the use of cash accounting, annual accounting, flat-rate and other suitable methods of accounting for VAT;
g) making recommendations to you about the use of the non-union VAT MOSS (mini one-stop shop) if you supply digital services to consumers in the EU;
h) making recommendations to you about the use of the VAT One Stop Shop (OSS) non-union scheme and/or the VAT Import One Stop Shop (IOSS) with effect from 1st July 2021 if you supply relevant services or goods to consumers in the EU;

i) advice on the VAT liability for consumers outside the UK;
j) providing you with advice on VAT, Excise Duty, Customs Duty, Landfill Tax, Insurance Premium Tax, Aggregates Levy, Climate Change Levy;
k) work required to rectify the position where your software is incompatible with our software;
l) reviewing your record keeping processes and providing advice on potential improvements to enable compliance with the MTD for VAT requirements, including digital links for the transfer of data between different software; and
m) Correspondence with HMRC in any interim period relating to the MTD VAT submissions.

Where the advice is provided in writing, the information provided and the query raised will be set out with our response to you.

16.3.3. If specialist advice is required, we may need to seek this from, or refer you to, appropriate specialists.

16.4. **Your responsibilities**

16.4.2. You are legally responsible for:

a) Providing appropriate data to us in a timely or pre-agreed schedule, no later than 10 days before the deadline for submission of the return;
b) Answering reasonable queries relating to the data for the return in a timely manner;
c) ensuring that your returns are correct and complete and in an appropriate digital format and capture the appropriate level of data;
d) ensuring your record keeping is compliant with the new requirements for the digital recording and transfer of data;
e) filing any returns by the due date or providing approval to file to A4G in a timely manner to enable filing of the return (where we file the return on your behalf); and
f) paying VAT liabilities on time

Failure to do any of these may lead to penalties, surcharges and/or interest for which A4G is not liable.

16.4.3. Legal responsibility for approval of the return cannot be delegated to others. You agree to check the returns that we have prepared or reviewed for you are correct and complete before approving and submitting them.

16.4.4. You are no less responsible for errors in unapproved returns, submitted on the basis of the information provided to and processed or reviewed by us, than if you had confirmed your approval of the returns.

16.4.5. If we have agreed in writing that we are keeping your digital accounts records, you are responsible for providing us with the following information required for us to prepare the records:

a) Access to your accounting records
b) Sale invoices
c) Purchase invoices, with indication of where they should be allocated, where needed
d) Bank statements
e) Details of bank, debit card, credit card and cash payments, with indication of where they should be allocated, where needed
f) Details of money paid in to the bank and cash receipts, with indication of where they should be allocated, where needed
g) Stock and work-in-progress details

We have also agreed that you will provide the following:

h) A record of the amounts owed to the business
i) A record of amounts owed by the business
j) A list of accruals
k) A list of prepayments
l) Private use adjustments

16.4.6. To enable us to carry out our work, you agree:

a) that all returns are to be made on the basis of full disclosure;
b) that you are responsible for ensuring that the information provided is, to the best of your knowledge, accurate and complete and that all digital links are in the manner prescribed; the returns are prepared/reviewed solely on the basis of the information provided by you and we accept no responsibility for any liabilities arising due to inaccuracies, omissions or breakdowns in digital links concerning the information that you provide which may lead to a misdeclaration on which penalties and interest may arise;

c) to authorise us to approach such third parties, as may be appropriate, for information we consider necessary to deal with the returns;
d) to provide us with all the records relevant to the preparation of your returns as soon as possible after the return period ends; we would ordinarily need a minimum of 10 working days before submission to complete our work. If the records are provided later or are incomplete or unclear, thereby delaying the preparation/review and submission of the return, we accept no responsibility for any 'default surcharge' penalty that may arise; if feasible, we may agree to complete your return within a shorter period but may charge a minimum additional fee for so doing. (EC Sales Lists (21 days) and MOSS returns (20 days) have tighter submission deadlines than the normal UK VAT returns.); and
e) to inform us that you have made the tax payment based on your calculated return

16.4.7. You will keep us informed of material changes in circumstances that could affect your VAT obligations. If you are unsure whether the change is material or not please tell us so that we can assess its significance.

16.4.8. You will forward to us HMRC statements of account, copies of notices of assessment, letters and other communications received from HMRC, in sufficient time to enable us to deal with them as may be necessary within the statutory time limits. Although HMRC has the authority to communicate with us when form 64-8 or online authorisation has been submitted, it is essential that you let us have copies of any correspondence received, because HMRC is not obliged to send us copies of all communications issued to you.

16.4.9. You are responsible for bringing to our attention any errors, omissions or inaccuracies in your VAT returns that you become aware of after the returns have been submitted in order that we may assist you to make a voluntary disclosure.

16.4.10. If an error committed by HMRC means that you have not paid the tax due or have been incorrectly repaid tax, the time spent dealing with the error will be invoiced to you in accordance with our terms of businesses. However, please note that in some circumstances you may be able to claim for professional costs incurred and compensation from HMRC. Further details can be found at https://www.gov.uk/complain-about-hmrc

16.4.11. If you are involved with any other business which is not registered for VAT, you are responsible for monitoring your monthly turnover to establish whether you are liable to register for VAT. If you do not understand what you need to do, please ask us. If you exceed the UK VAT registration threshold, and you wish us to assist you in notifying HMRC of your liability to be VAT registered, you must give us clear instructions to assist you in the VAT registration process. You should notify us of your instructions in good time to enable the VAT registration application form to be submitted within the statutory time limit of one month following the month in which you exceeded the VAT registration threshold in force at that time. We will not be responsible if you fail to notify us in time and incur a late registration penalty as a result.

16.4.12. If you provide digital services to consumers in the EU, you are responsible either for registering for VAT in that Member State, or for registering for the OSS and/or IOSS non-union scheme in a Member State.

16.4.13. With effect from 1st July 2021, if you provide relevant services or goods to consumers in the EU you are responsible for either registering for VAT in that Member State or registering for the OSS and/or IOSS non-union scheme in a Member State.

Q. TAX INVESTIGATIONS

17. Responsibilities and scope for tax investigation services

17.1. **Ad hoc and advisory services**

17.1.2. Upon your written request, we will act on your behalf in the matter of an investigation by HMRC.

17.1.3. Where required, we will prepare a report on your behalf giving full disclosure of your tax affairs and, once agreed by you, submit it to HMRC.

17.1.4. We will negotiate with HMRC on any question of taxation, interest and penalties. The outcome of some income tax enquiries may be related to, or impact on, claims to tax credits and universal credit. We will not address the tax credits and universal credit issues unless we have explicitly agreed to do so.

17.1.5. We must make it clear that if, at any time, we consider that:

a) you are not cooperating with us and/or answering our enquiries fully and frankly; or
b) you are unwilling to make full disclosure or you refuse to do so;

we will immediately cease to act and inform HMRC of that fact (albeit not the reasons for ceasing to act). In that event, any fees you have already paid will not be reimbursed and you will remain liable for any unbilled costs.

17.1.6. If specialist advice is required in connection with the investigation, we may need to seek this from, or refer you to, appropriate specialists.

17.1.7. HMRC will send you an agent authorisation code which expires within 30 days of issue. Please send this to us as soon as you receive it. This code will enable us to register as your agent with HMRC. This authorises HMRC to communicate with us as your agent, although they consider that you should still take 'reasonable care' over your tax affairs.

17.2. **Your responsibilities**

17.2.2. To enable us to carry out our work in relation to the investigation you agree:

a) that all information to be given to HMRC in the course of the investigation is to be made on the basis of full disclosure of all sources of income, charges, allowances and capital transactions;
b) to provide full information necessary for dealing with the investigation;
c) to authorise us to communicate with such third parties as may be appropriate, and that we consider necessary to deal with the investigation;
d) to provide information promptly to enable us to deal with the investigation expeditiously and to act in your interests in order to qualify for such reduction as may be appropriate for the cause of the error and the level of disclosure if there are tax liabilities or penalties for earlier years;
e) to forward to us on receipt, copies of all HMRC correspondence, statements of account, PAYE coding notices, notices of assessment, letters and other communications received from HMRC as may be relevant to the investigation to enable us to deal with them as may be necessary immediately upon receipt; although HMRC have the authority to communicate with us when form 64-8 has been submitted, it is essential that you let us have copies of any correspondence received, because HMRC are not obliged to send us copies of all communications issued to you;
f) to keep us informed about significant changes in your circumstances if they are likely to affect the outcome of the investigation; if you are unsure whether the change is material, please let us know so that we can assess its significance or otherwise; and
g) to notify us immediately of any insurance cover you have for enquiries into your tax returns by HMRC.

R. UNPROMPTED TAXATION DISCLOSURES

18. Responsibilities and scope for unprompted tax disclosures

18.1. **Ad hoc and advisory services**

18.1.2. Upon your written request, we will provide taxation advice to you in respect of a voluntary disclosure to HMRC.

18.1.3. Where required, we will prepare a report on your behalf giving full disclosure of your UK taxation affairs and, once it is agreed by you, submit it to HMRC on your behalf. We may also use HMRC's online Digital Disclosure Service to:

a) register you for an appropriate disclosure facility after you agree to that approach; and
b) submit information to HMRC relating to your disclosure, once it is agreed by you.

18.1.4. We will negotiate with HMRC on any issue relating to taxation, interest and penalties with the aim of settling your United Kingdom taxation affairs. The outcome of some income tax disclosures may be related to or impact on claims to tax credits and universal credit. We will not address the tax credits and universal credit issues unless we explicitly agree to do so.

18.1.5. We must make it clear that if at any time we consider that:

a) you are not cooperating with us and answering our enquiries fully and frankly; or
b) you do not fulfil your responsibilities as per 18.2 below; or
c) you are unwilling to make full disclosure or you refuse to do so

then we will immediately cease to act and inform HMRC that we no longer act for you. In that event, any fees you have already paid will not be reimbursed and you will remain liable for any unbilled costs.

18.1.6. As part of the disclosure, either we (on your behalf) or HMRC may propose alternative dispute resolution to resolve matters. In such cases, we will negotiate on your behalf as part of this process. However, if the mediation is not successful and the case continues, the terms set out in this engagement letter will continue to apply to all work carried out on your behalf following the mediation.

18.1.7. We will, if instructed by you on a case-by-case basis:

a) make appeals to HMRC against assessments and/or determinations of taxation and/or penalties issued by HMRC during the course of our work. These appeals may include requests for the collection of the amount assessed/determined to be postponed pending full resolution of the enquiry/investigation. We cannot guarantee that HMRC will accept the appeal and/or postponement application;
b) request HMRC undertake an internal review of their decision(s) and make representations to the review officer; and
c) make representations to HMRC on your behalf if HMRC indicates it intends to publish your details (e.g. as a deliberate defaulter).

18.1.8. Where specialist advice is required in connection with the voluntary disclosure, we may need to seek this from or refer you to appropriate specialists and/or tax counsel. We will only do this when instructed by you.

18.1.9. Where you request us to advise on ancillary matters connected with the disclosure to HMRC, we will confirm your instruction in this regard in writing and, if appropriate, issue to you a separate engagement letter to cover these ancillary matters. Where it is not appropriate to issue a separate engagement letter, we will carry out this additional advice under the terms of this engagement letter (although we reserve the right to charge an additional fee).

18.2. **Your responsibilities**

18.2.2. To enable us to carry out our work in relation to the voluntary disclosure you agree:

a) that all information and documentation to be given to HMRC in the course of the voluntary disclosure is to be made on the basis of full disclosure of all sources of income, charges, allowances and capital transactions;
b) to provide full information necessary for dealing with the voluntary disclosure;
c) to authorise us to communicate with such third parties as may be appropriate and that we consider necessary to deal with the voluntary disclosure;
d) to provide information promptly to enable us to deal with the voluntary disclosure expeditiously and to act in your interests in order to qualify for such reduction as may be appropriate for the cause of the error and the level of disclosure if there are tax liabilities or penalties for earlier years;
e) to forward to us on receipt copies of all HMRC correspondence, statements of account, PAYE coding notices, notices of assessment, letters and other communications received from HMRC as may be relevant to the voluntary disclosure to enable us to deal with them as may be necessary immediately upon receipt. it is essential that you let us have copies of any correspondence received because HMRC is not obliged to send us copies of all communications issued to you;
f) to keep us informed about significant changes in your circumstances if they are likely to affect the outcome of the voluntary disclosure. If you are unsure whether the change is material or not please let us know so that we can assess its significance or otherwise; and
g) to notify us immediately of any insurance cover you have for this voluntary disclosure including any queries raised by HMRC following its submission.

To the extent that our advice covers non-UK tax aspects, you must confirm this with an appropriately qualified professional adviser in the relevant territory before any irrevocable action is taken. We would be pleased to liaise with them as appropriate.

S. TAX CREDITS

19. Responsibilities and scope for tax credit services

19.1. **Recurring compliance work**

19.1.2. We will prepare your tax credits annual declaration (TC603D) (and, on request, a tax credits claim form (TC600)) from the information and explanations that you give us. After obtaining your approval and signature, we will submit the completed forms to HMRC.

19.1.3. We will check your tax credit award notices (TC602) and annual review (TC603R) using the information you have given us. We will point out any errors or omissions on these documents and agree what action should be taken to inform HMRC.

19.1.4. When your tax credit claim ends, we will help you prepare the forms and other paperwork which is expected by HMRC from the information and explanations you give us. After obtaining your approval and signature, we will submit the completed forms to HMRC.

19.2. **Excluded, ad hoc and advisory work**

19.2.2. Examples of work not covered under this engagement but that you may wish to instruct us to undertake include:

a) advising you on your eligibility for working tax credit and/or child tax credit based on the information you give us about your household circumstances;
b) advising you of any possible claims or reliefs or other planning measures that may have a bearing on your tax credits entitlement including, but not limited to, gift aid, pension contributions, and trading loss reliefs;

c) explaining to you what you must report to HMRC, including the time limits for doing so, and what it would be in your interests to report to HMRC (but not obligatory for you to do);
d) assisting you with any tax credit examinations or enquiries raised by HMRC, or with any other communications with HMRC regarding your entitlement;
e) advising you on the implications that any changes to your tax credit award might have for other aspects of your tax affairs;
f) advising you on, and helping you claim, universal credit or other social security benefits; and
g) in general, when considering your tax affairs, advising you of the tax credit implications of any proposed course of action.

19.3. **Your responsibilities**

19.3.2. You are legally responsible for:

a) ensuring that that all documents and information submitted to HMRC are correct, complete and on time; and
b) ensuring that HMRC are informed promptly of any changes in your income or circumstances, and of any errors or omissions in any document sent to you by HMRC.

Failure to do any of the above may lead to or exacerbate an overpayment and may, in certain cases, give rise to penalties, and/or interest.

19.3.3. Taxpayers who sign their claims, renewal or other forms cannot delegate this legal responsibility to others. You agree to check that documents that we have prepared for you are correct and complete before you approve and sign them.

19.3.4. You are no less responsible for errors in unapproved returns, submitted on the basis of the information provided to and processed by us, than if you had confirmed your approval of the returns.

19.3.5. Responsibilities in relation to joint tax credit claims are set out below under 'You and your [spouse] [partner]' if applicable.

19.3.6. You will be responsible for informing HMRC of any changes in circumstances. Notification is generally mandatory and must be done within 30 days of the change. The changes which must be notified are listed at https://www.gov.uk/changes-affect-tax-credits (paper copy available on request).

19.3.7. To enable us to carry out our work, you agree:

a) that all claims, renewals and other reports are to be made on the basis of full disclosure of your income and circumstances;
b) to provide full information necessary for dealing with your affairs; we will rely on the information and documents being true, correct and complete and will not audit the information or those documents;
c) to authorise us to approach such third parties as may be appropriate, for information that we consider necessary to deal with your affairs; and
d) to provide us with information in sufficient time for your renewal forms to be completed and submitted by the due date following the end of the tax year; to do this, we need to receive all relevant information two months before the deadline

19.3.8. You will keep us informed of material changes in your circumstances that could affect your tax credit entitlement. If you are unsure whether the change is material, please let us know so that we can assess its significance. In particular, it is recommended that a record of working hours is maintained.

19.4. **You and your spouse or partner**

19.4.2. A couple must claim tax credits jointly. A 'couple' broadly comprises spouses or civil partners who are not separated, or two people living together as husband and wife or as if they were civil partners.

19.4.3. Members of a couple are jointly and severally liable to repay overpaid amounts of tax credit; in other words, HMRC can recover an overpayment from either partner or from both partners in equal or unequal proportions.

19.4.4. If we act for you as a couple in respect of a joint claim, we will advise you and your spouse or civil partner or any person(s) with whom you are making a joint claim for tax credits (your 'partner') on the basis that you are a household. You both agree that, in all matters relating to your or your partner's tax and financial affairs, we may deal directly with either of you and we may discuss with either of you the tax liabilities and/or financial affairs of the other, so far as they are relevant to your tax credits entitlement.

19.4.5. For us to act for you as a couple in respect of a joint claim, you undertake that all instructions, information or explanations either of you gives us will be on behalf of both of you, unless you specifically tell us otherwise. Similarly, if one of you signs a document, it will be on behalf of you both unless you instruct us to the contrary. If a conflict of interest should arise between you in relation to any matter to do with your joint claim or entitlement, we reserve the right to cease acting for both of you, or to advise one or other of you to obtain independent advice.

19.4.6. We will require your partner's agreement to these arrangements and would ask both of you to sign the engagement proposal to confirm your agreement to this schedule.

19.4.7. You undertake to tell us if you cease to be a couple because this will terminate the joint claim. You cease to be a couple for tax credits purposes if:

a) you were a married couple or civil partners and you have separated under a court order, or in circumstances in which the separation is likely to be permanent; or
b) you were living together as husband and wife, or as if you were civil partners, but no longer do so; or
c) one of you has gone overseas for longer than eight weeks (even if you still regard yourselves as living together in the usual sense).

19.4.8. HMRC will need to be informed if the joint claim terminates, and we will also need to amend our terms of engagement accordingly. If you are unsure whether you have ceased to be a couple for tax credits purposes, please tell us so that we can assess the situation.

T. COMPANY SECRETARIAL

20. Responsibilities and scope for corporation tax services

20.1. **Recurring compliance work**

20.1.1. A private company or LLP is required to file its financial statements at Companies House within nine months of the year end. The company will be liable to a fine if it fails to do so. We accept no responsibility for fines or regulatory action taken against the directors or members if the statutory financial statements are not available or approved for filing by the deadline.

20.1.2. We accept no liability for penalties and/or interest charges from Companies House where accounts are filed late, where the complete accounting records are provided to us less than two months before the Companies House filing deadline.

20.1.3. A private company or LLP is required to file a confirmation statement at Companies House at least once every 12 months. It's a criminal offence not to file the confirmation statement within 14 days of the end of the review period. If it is not filed, the company/LLP and its officers may be prosecuted, and the company/LLP may be struck off the company register.

20.1.4. We accept no responsibility for the results of any action taken against the company/LLP and/or its officers for failing to submit the confirmation statement, where you have not approved the form and made payment to us for the filing fee, within the deadlines advised to you.

20.1.5. Where specified in your engagement proposal, we have agreed to act as your agent, and to:

a) submit the financial statements to the Registrar of Companies;
b) complete and submit the company's confirmation statement upon receiving your approval and payment of the filing fee; and
c) to act as the registered office address (if required)

20.2. **Excluded, ad hoc and advisory work**

20.1.2. Examples of work not covered under this engagement but that you may wish to instruct us to undertake include:

maintaining the statutory books;
forms to be filed at Companies House in respect of changes to details, such as change of address or name; and
changes to the share structure

20.3. **Your responsibilities**

20.3.1. You are responsible for:

a) notifying us of any changes to the business or officers or to their personal details;
b) ensuring all people with significant control (PSC's) are identified and included on the PSC Register;
c) reviewing and approving the confirmation statement before it is filed with Companies House; and
d) payment of Companies House fee, including the fee for the confirmation statement.

20.3.2. You may pay Companies House fees to us and we will pay them to Companies House on your behalf.

20.3.3. At our discretion we may pay Companies House fees to Companies House on your behalf in advance of, or without receiving payment from you, and in this case, these fees will be disbursed and invoiced to you in accordance with our terms of business.

20.3.4. Where the Company Secretarial Service is not included in your engagement proposal, you have agreed to complete all the returns which are required by law to be filed at Companies House, for example, the confirmation statement, PSC Register and the notification of changes. We will, of course, be pleased to advise you on these and any other company secretarial matters, if requested.