

## TERMS AND CONDITIONS OF HAMLYNS LIMITED AND DATA PROTECTION POLICY

	Insurance and conflict of interest	
	In accordance with the disclosure requirements of the Provision of Services Regulations 2009, our professional indemnity insurer is Ntegrity Insurance Solutions Ltd. The territorial coverage is worldwide excluding punitive and exemplary damages in the United States of America .	
	If a conflict of interest should arise, either between two or more of our clients, or in the provision of multiple services to a single client, we will take such steps as are necessary to deal with the conflict. In resolving the conflict, we would be guided by the Code of Ethics of the Institute of Chartered Accountants in England and Wales which can be viewed at <a href="http://www.icaew.com/membershandbook">www.icaew.com/membershandbook</a> , section 3, sub-section 220.	
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1	Terms and conditions	
	1.1	These terms and conditions set out the basis on which Hamlyns Limited, incorporated in England No: 12065530 and having its registered office at: Sundial House, 98 High Street, HORSELL GU21 4SU ("we" and "us" which term shall include our successors and assigns) provides services to its clients.
	1.2	In these terms and conditions, "you" and "your" refers to the client or its directors/officers/trustees as the context requires.
	1.3	We are registered to carry out audit work in the UK and by the Institute of Chartered Accountants in England and Wales. Our firm registration number is C009400266. Confirmation of our audit registration can be obtained at: <a href="http://www.auditregister.org.uk/Forms/Default.aspx">http://www.auditregister.org.uk/Forms/Default.aspx</a> .
	1.4	These terms and conditions supersede previous versions. They apply from the date shown on the end of each page until they are superseded.
	1.5	Where we undertake work of the type set out below, that work is subject to the terms and conditions. In addition, all work that we do is subject to our general terms and conditions as set out below. You therefore need to read the part applicable to services we provide to you and the general terms and conditions. If you are not clear what part applies to you, please ask us.
	1.6	In some cases, we will undertake assignments that are not within the types of work set out below, and in those cases we will provide a separate letter of engagement. However, such separate letters of engagement are also subject to the general terms and conditions set out below.
	1.7	Either you or we may terminate our engagement without liability or notice, but such termination must be given in writing. Until then, we will continue to act for you and deal with matters as required. For example, if we deal with your tax return, there will be continued work in dealing with HMRC and general administration, which would normally be charged when we bill for the next tax return. Therefore if you want us to stop work on your affairs, and to avoid incurring further costs, you must write to us immediately. When we do stop acting for you, we have no further responsibility to you, including any responsibility to complete services partly performed. However, you still have to pay for work that has been carried out.
2	A company or charity requiring an audit	
	2.1	This is the basis on which we will act as auditors to you (and your subsidiary undertakings) and the respective areas of responsibility of the directors and us.
	2.2	The directors are responsible for ensuring that the company maintains adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and to enable you to ensure that the financial statements comply with the Companies Act 2006. You are also responsible for preparing financial statements which give a true and fair view and have been prepared in accordance with UK Accounting Standards and relevant legislation. In preparing these financial statements, you are required to: select suitable accounting policies and then apply them consistently; make judgements and accounting estimates that are reasonable and prudent; prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business; and, for large companies only, state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements. You must not approve the accounts unless you are satisfied that they give a true and fair view.
	2.3	You are responsible for making available to us, as and when required, all the company's accounting records and all other relevant records and related information, including minutes of all directors', management and shareholders' meetings and additional information that we may request. You will also provide us with unrestricted access to persons within the company from whom we determine it is necessary to obtain audit evidence. You are also responsible for such internal control as you determine is necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error. Additionally, you are also responsible for safeguarding the assets of the company, complying with laws and regulations and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. You are required to confirm in the directors' report that so far as you

		are aware, there is no relevant audit information of which we, as the company's auditors, are unaware and that you have taken all the steps that you ought to take as directors in order to make yourselves aware of any relevant audit information and to establish that we are aware of that information. We are entitled to require from the company's officers and employees such other information and explanations as we think necessary for the performance of our duties as auditors.
	2.4	We have a statutory responsibility to report to the members of the company whether in our opinion the financial statements: give a true and fair view of the state of affairs of the company at the year end and profit or loss for the year then ended; have been properly prepared in accordance with the relevant legislation and have been prepared in accordance with the requirements of the Companies Act 2006. We are also required to read all the financial and non-financial information ("other financial information") included in the annual report, including that contained in the strategic report (if any) and in the directors' report, to identify whether the information is materially inconsistent with the financial statements or otherwise appears to be materially mis-stated. In instances where we determine an uncorrected material misstatement in the other financial information we have a statutory responsibility to report this. In addition, we have a statutory responsibility to report by exception if, in our opinion: adequate accounting records have not been kept by the company or returns adequate for our audit have not been received from branches not visited by us; the company's financial statements are not in agreement with the accounting records and returns; certain disclosures of directors' remuneration specified by law are not made; we have not received all the information and explanations that we consider necessary for the purposes of our audit; or you have prepared financial statements in accordance with the small companies regime or have taken advantage of the small companies exemption from the requirement to prepare a strategic report or in preparing your directors' report and we are of the opinion that you were not entitled to do so. If we have nothing to report in respect of the above matters we will include a statement in our report confirming this. Where the financial statements do not disclose details of directors' benefits: remuneration, pensions and compensation for loss of office, the Companies Act 2006 also requires us, so far as we are reasonably able to do so, to include a statement in our report giving the required particulars.
	2.5	We have a professional responsibility to report if the financial statements do not comply in any material respect with applicable accounting standards, unless in our opinion the non-compliance is justified in the circumstances. In determining whether the departure is justified we consider whether the departure is required for the financial statements to give a true and fair view, and whether adequate disclosure has been made concerning the departure.
	2.6	Our professional responsibilities also include: including in our report a description of the directors' responsibilities for the financial statements where the financial statements or accompanying information do not include such a description; and considering whether other information in documents containing audited financial statements is consistent with those financial statements and knowledge gained during the course of the audit.
	2.7	As noted above, we will report solely to the company's members, as a body, in accordance with relevant legislation. Our audit work will be undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. In those circumstances, to the fullest extent permitted by law, we will not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for the audit report, or for the opinions we form. The audit of the financial statements does not relieve you of your responsibilities.
	2.8	The Senior Statutory Auditor for the purposes of section 504 Companies Act 2006 will be separately advised to you and will sign the auditor's report in their own name on behalf of the firm..
	2.9	If we cease to act as statutory auditors for the company we are required by paragraph 9(3) of schedule 10 of the Companies Act 2006 to make available, if requested, all relevant information concerning the audit of the company to our successors as statutory auditors. You agree to cover our time costs of making such information available.
	2.10	Our audit will be conducted in accordance with the International Standards on Auditing (UK ) issued by the Auditing Practices Board, and will include such tests of transactions and of the existence, ownership and valuation of assets and liabilities as we consider necessary. Those standards require that we plan and perform our audit in order to obtain reasonable assurance about whether the company's financial statements as a whole are free from material misstatement, whether due to fraud or error. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. It also includes an assessment of whether accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed, the reasonableness of significant accounting estimates and judgements made by you and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report. Our work will be planned in advance and incorporated into an audit plan. This may be varied on the basis of our findings during the course of an audit from year to year. Accordingly, we may modify our audit scope, rotate our audit emphasis and propose matters of special audit emphasis, as circumstances dictate. We shall obtain an understanding of the accounting and internal control systems in order to assess their adequacy as a basis for the preparation of the financial statements and to establish whether adequate accounting records have been maintained by the company. We shall expect to obtain such appropriate evidence as we consider sufficient to enable us to draw reasonable conclusions there from.
	2.11	The nature and extent of our procedures will vary according to our assessment of the company's accounting system and, where we wish to place reliance on it, the internal control system, and may cover any aspect of the business's operations that we consider appropriate. Our audit is not designed to identify all significant weaknesses in the

		company's systems but, if such weaknesses come to our notice during the course of our audit that we think should be brought to your attention, we shall report them to you. Any such report may not be provided to third parties without our prior written consent. Such consent will be granted only on the basis that such reports are not prepared with the interests of anyone other than the company in mind and that we accept no duty or responsibility to any other party as concerns the reports.
	2.12	The information used by you in preparing the financial statements will invariably include facts or judgements which are not themselves recorded in the accounting records. As part of our normal audit procedures, we will ask you to provide written confirmation of such facts or judgements and any other oral representations that you make during the audit on matters having a material effect on the financial statements. In particular, where we bring misstatements in the accounts to your attention that are not adjusted, we shall ask for your reasons in writing. In connection with representations and the supply of information to us generally, it is an offence for an officer or employee of the company to knowingly or recklessly make false, misleading or deceptive statements to auditors.
	2.13	To assist us with our audit, we shall request sight of all documents or statements, including the chairman's statement, operating and financial review, the strategic report (if any) and the directors' report, which are due to be issued with the financial statements. We are also entitled to attend all general meetings of the company and to receive notice of all such meetings, as well as to receive details of all written resolutions that are to be circulated to members.
	2.14	The directors are responsible for safeguarding the company's assets and for preventing and detecting fraud, error and non-compliance with law or regulations. However, we shall plan our audit so that we have a reasonable expectation of detecting material misstatements in the financial statements or accounting records (including those resulting from fraud, error or non-compliance with law or regulations), but our examination should not be relied upon to disclose all such instances that may exist.
	2.15	We shall not be treated as having notice, for the purposes of our audit, of information provided to our staff other than those engaged on the audit (for example information provided in connection with accounting, taxation and other services). In respect of the expected form and content of our report, we refer you to the most recent bulletin on auditors' reports published by the Financial Reporting Council at <a href="http://www.frc.org.uk">www.frc.org.uk</a> . The form and content of our report may need to be amended in light of our findings.
	2.16	Once we have reported we have no further responsibility for those financial statements. However, you should inform us of any material event between the date of our report and that of the annual general meeting that may affect the financial statements.
	2.17	Where audited information is published on the company's website or by other electronic means, you must advise us of any intended electronic publication before it occurs and ensure that any such publication properly presents the financial information and auditor's report. We reserve the right to withhold consent to the electronic publication of our report if it or the financial statements are to be published in an inappropriate manner. You must ensure that controls are in place to prevent or detect any changes to that information. We are not required to review such controls or to carry out ongoing reviews of the information after it is first published. The maintenance and integrity of the company's website is your responsibility and we accept no responsibility for changes made to audited information after it is first posted.
	2.18	The size of your business may make it uneconomic to have internal controls based on the segregation of duties for different functions within each area of the business. In such cases, if the directors running the company are closely involved with the control of the company's transactions, in planning and performing our audit work, we shall take account of this supervision.
	2.19	To ensure that there is effective communication between us we set out below the expected form and timing of such communications.
	2.20	We shall contact you prior to each year-end for preliminary discussions concerning the audit. We will confirm in writing the matters discussed and any agreed action.
	2.21	If required, we will discuss the forthcoming audit prior to the expected start date. We will confirm in writing the matters discussed and any agreed action.
	2.22	We will discuss any matters arising from the audit on completing the on-site work. We will confirm in writing the matters discussed and any agreed action.
	2.23	These formal communications are the minimum required to comply with auditing standards. We may contact you more frequently on both audit and other matters.
	2.24	We will, as your agents and on the basis that you make full disclosure to us of all relevant information, compile the statutory accounts based on your accounting records. You will be responsible for: keeping the record of receipts and payments; reconciling the balances monthly with the bank statements; keeping posted and balanced the purchase and sales ledgers; preparing a detailed list of ledger balances; and if applicable, preparing details of the annual stocktaking suitably priced and extended; provide assistance to the company secretary by preparing and lodging returns with the Registrar of Companies; and investigate irregularities and fraud upon receiving specific instructions. We may assist in preparing ixbrl-tagged accounts for submission to HMRC with the company's tax return. We are not currently required by auditing standards to verify the ixbrl tagging or the underlying data as part of our statutory audit. The accuracy of this information remains your responsibility.
	2.25	We will prepare the tax provisions and disclosures to be included in the company's statutory accounts.
	2.26	If the company is also a charity, please see below the additional requirements and obligations relating to charities.
3		A company not requiring an audit

	3.1	This is the basis on which we will act as accountants to you and the respective areas of responsibility of the directors and us.
	3.2	The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and to enable you to ensure that the financial statements comply with the Companies Act. You are also responsible for preparing financial statements which give a true and fair view and have been prepared in accordance with relevant legislation. 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. You also have a responsibility not to approve these financial statements unless you are satisfied that they give a true and fair view of the assets, liabilities, financial position and profit and loss of the company.
	3.3	You are also responsible for determining whether, in respect of the year, the company meets the conditions for exemption from audit.
	3.4	You are responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. You are also responsible for ensuring that the company complies with the laws and regulations that apply to its' activities, and for preventing non-compliance and for detecting any that occurs.
	3.5	You undertake to make available to us, as and when required, all the company's accounting records and related financial information, including minutes of management and shareholders' meetings necessary for the compilation of the financial statements. You will disclose in full all relevant additional information to us.
	3.6	As the company is totally exempt from audit, we have no statutory responsibilities to the company at all. Our only responsibilities arise from those specifically agreed upon between us in respect of other professional services.
	3.7	You have asked us to assist you to prepare the financial statements in accordance with the requirements of the Companies Act. We will compile the annual financial statements for your approval based on the accounting records maintained by you and the information and explanations given to us by you. We shall plan our work on the basis that no report is required by statute or regulation, unless you inform us in writing to the contrary. In carrying out our engagement, 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. We will convert your accounts in to the required ixbrl format appropriate for the purposes of submission of the accounts to HMRC if you separately ask us to do so.
	3.8	You have advised us that the company is exempt from an audit of the financial statements. We will not check whether this is the case. However, should our work indicate that the company is not so entitled, we will inform you.
	3.9	Our work will not be an audit in accordance with the International Standards on Auditing (UK). Consequently, our work will not provide any assurance that the accounting records or the financial statements are free from material misstatement, whether caused by fraud, other irregularities or error and cannot be relied on to identify weaknesses in internal controls.
	3.10	Since we will not carry out an audit, nor confirm in any way the accuracy or reasonableness of the accounting records maintained by the company, we are unable to provide any assurance as to whether the financial statements that we prepare from those records present a true and fair view. We will, however, advise you on whether your records are adequate for the preparation of financial statements and recommend improvements.
	3.11	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. As directors, you have a duty to prepare financial statements that comply with the applicable legislation and accounting standards. Where we identify that the financial statements do not conform to UK GAAP, or if the accounting policies adopted are not immediately apparent, this will need to be disclosed in the financial statements.
	3.12	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, should 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 adjustments and/or disclosures that we consider appropriate are not made or where 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.
	3.13	We may ask you to confirm in writing any information or explanations given to us orally during the course of our work.
	3.14	We shall report to the directors, with any modifications that we consider may be necessary, that in accordance with this engagement letter and in order to assist you to fulfil your responsibilities, we have compiled, without carrying out an audit, the financial statements from the accounting records of the company 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 directors, as a body, for the work or for this report.
4	Corporation tax returns	
	4.1	We will carry out the following services as your agents on the basis that you disclose to us all relevant information: prepare from the accounts and other information and explanations provided by you the company's corporation tax return and computations together with all supporting schedules and, if necessary, amended returns; and send you the tax return and supporting schedules for your approval and signature.

	4.2	Once the return has been approved, signed and returned to us, we will submit it, with the accounts and computations, to HMRC. You authorise us to file returns electronically.
	4.3	We will advise as to amounts of corporation tax to be paid and when. If appropriate, we will initiate repayment claims.
	4.4	We will advise as to claims and elections arising from the tax return and from information supplied by you and, where instructed by you, we will make such claims and elections.
	4.5	We will attend to notices of assessment, lodging appeals against incorrect assessments as appropriate.
	4.6	We will deal with all communications relating to the company's tax return addressed to us by HMRC or passed to us by you. However, if HMRC choose your return for enquiry, we will seek further instructions.
	4.7	We will prepare the tax provisions and disclosures for the company's statutory accounts.
	4.8	You are responsible for making correct returns and for paying tax on time. Under the corporation tax regime, there are a number of key dates by which returns and payments must be made. Failure to meet the deadlines may result in automatic penalties and/or interest.
	4.9	We will advise you on specific matters if you ask us to.
5	Accounting and VAT services	
	5.1	If you instruct us to prepare your VAT return, we will: prepare books of account from original records and vouchers prepared or provided by you to the extent necessary to enable your VAT returns to be prepared; prepare the quarterly VAT returns from those bookkeeping records; advise you of the VAT due; submit your quarterly VAT return; register for you to make your VAT payment by direct debit and submit your EC sales list based on information supplied by you.
	5.2	You authorise us to file all returns electronically.
	5.3	You remain responsible for making correct returns and for paying the VAT on time. If you do not submit returns or make payments on time, you may be charged penalties or interest.
6	PAYE, P11Ds and similar employee tax return matters	
	6.1	If you ask us to maintain your payroll records, we will run the payroll from information provided by you, and provide you with payslips and the monthly wages reports. At the year-end, we will, if requested, produce any necessary annual summaries and forms P60.
	6.2	If there is any further information that we require to prepare your payroll, for example CIS information, then you will provide us with the figures necessary to incorporate in the return.
	6.3	If you ask us to prepare your forms P11D and related forms (returns of expenses and benefits in kind of employees), then we will prepare these from information provided by you. We will send them to you for your approval. You should check these forms carefully to ensure that there are no expenses or benefits that are not included on the forms.
	6.4	You are responsible for providing timely and accurate information to enable the forms to be completed, and for paying any liability on time. If the forms are not filed on time, or if payments are not made on time, you may be subject to interest and penalties.
	6.5	Coronavirus Job Retention Scheme ("CJRS")
	6.5.1	This provision is now split into three claim period time frames being: 1) 1 March 2020 to 30 June 2020 ("CJRS V1"); and 2) 1 July 2020 to 31 October 2020 ("CJRS V2"). 3) 1 November 2020 to 31 October 2021 ("CJRS V3")
	6.5.2	In respect of all CJRS claim periods:  Where we have offered, and you have accepted, we will access the HMRC portal designed to make claims for the coronavirus job retention scheme grant ('the grant') on your behalf as it becomes available, and we will do this on your behalf. You authorise us to do this.  We will calculate the amount that can be claimed for each individual employee being furloughed on the basis of their regular wage/reference pay according to the most recent guidance available from HMRC at the time of the claim being entered into the HMRC portal. We will keep detailed records of how this calculation has been made. You will receive a Furlough Pay report as part of your payroll reporting pack, you will be responsible for the grant claim made on your behalf, which will be based on this report.  It is your responsibility to pay your employees, at least the grant amount as per the requirements of the coronavirus job retention scheme ("the scheme"). You are responsible for ensuring your initial and ongoing eligibility and compliance with the scheme, details are available on gov.uk.  We will ensure that the information entered on the HMRC portal is correct, if any of the information you provide to us is incorrect we will not accept responsibility for information processed using those facts.  We will use the bank details you provide to us, which will ultimately be those of the account in which the grant is received. We will not accept responsibility, nor indemnify any grants not received.  Our engagement covers the making of the claim, using the facts that you have approved, on the HMRC portal and nothing more. Resolving issues with a CJRS claim is a different, chargeable, engagement. For clarity – where we have agreed to, we will only process the claim, you are ultimately responsible for its content.

		You are ultimately responsible for the information provided, and your eligibility to make a claim under CJRS. You should not rely solely on the results of our checks.
	6.5.3	Items 6.5.4 – 6.5.15 relate only to claims under CJRS V2 and CJRS V3
	6.5.4	We will check your eligibility to claim from 1 July 2020 by verifying <ol style="list-style-type: none"> <li>1) A claim has been made relating to the period 1 March 2020 to 30 June 2020;</li> <li>2) For which employees a successful claim has been made; and</li> <li>3) the total number of employees for whom claims have been in any one claim period between 1 March 2020 and 30 June 2020.</li> </ol>
	6.5.5	Any advice we have given in respect of CJRS V1 is only relevant for that claim period, and you seek updated advice for CJRS V2 and CJRS V3 claims.
	6.5.6	We will ensure that the 'regular wage/reference pay/usual hours/actual hours' amount calculated for each employee is entered correctly into the HMRC portal based on the information provided to us by you in conjunction with any payroll records for the employees that we currently hold on our systems in accordance with the most recent guidance published by HMRC.
	6.5.7	For claims for pay periods after 1 July 2020 we will make separate claims for pay periods that overlap calendar months. We will calculate the national insurance element of these claims based on guidance published by HMRC on 12 June 2020 or later.
	6.5.8	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.
	6.5.9	You must inform us if the status of any furloughed employee changes, for example their furlough period is extended, if they return to work sooner and their furlough period comes to an end or if they are flexibly furloughed.
	6.5.10	If conditions of the scheme are breached grant funds received may need to be returned to HMRC. Defending these claims is a separately chargeable engagement. Please refer to government guidance for further information: <a href="https://www.gov.uk/guidance/claim-for-wage-costs-through-the-coronavirus-job-retention-scheme">https://www.gov.uk/guidance/claim-for-wage-costs-through-the-coronavirus-job-retention-scheme</a>
	6.5.11	To enable us to carry out our work, you agree that all information to be delivered online is submitted on the basis of full disclosure.
	6.5.12	You are responsible for ensuring that furloughed staff receive at least 80% of their regular wage/reference pay up to the monthly cap of £2,500 or in the case of flexibly furloughed employees the proportional percentage accordingly to the furloughed hours. We will calculate any top up amounts required by the employer when the government element of the grant is reduced. Deductions such as administration charges from this amount are not permitted.
	6.5.13	You are no less responsible for errors in unapproved submissions, submitted on the basis of the information provided to and processed by us, than if you had confirmed your approval of the submission.
	6.5.14	You must retain copies of all records for 6 years, including: <ul style="list-style-type: none"> <li>• the amount claimed and claim period for each employee</li> <li>• the claim reference number</li> <li>• the furlough grant claim calculations including amendments</li> <li>• for employees who were flexibly furloughed, usual hours worked including any calculations that were required</li> <li>• for employees who were flexibly furloughed, actual hours worked</li> </ul>
	6.5.15	You will forward to us any communications received from HMRC, in sufficient time to enable us to deal with them as may be necessary within the requisite time limits. Although HMRC may have the authority to communicate with us it is essential that you let us have copies of any correspondence received, because HMRC are not obliged to send us copies of communications issued to you and, in most cases, will not do so.
7		Limited liability partnership (LLP) requiring an audit
	7.1	Your and our responsibilities in this regard are the same as those for a company that requires an audit, save that the accounts will be prepared in accordance with the legislation and accounting standards applicable to LLPs. Please see the section entitled "A company requiring an audit".
8		Limited liability partnership (LLP) not requiring an audit.
	8.1	Your and our responsibilities in this regard are the same as those for a company not requiring an audit, save that the accounts would be prepared in accordance with the legislation and accounting standards applicable to LLPs. Please see the section entitled "a company not requiring an audit".
9		Partnership and sole trader accounts
	9.1	You will be responsible for the reliability, accuracy and completeness of the accounting records. You have undertaken to make available to us, as and when required, all of your accounting records and related financial information, necessary to carry out our work. You will provide us with all information and explanations relevant to the purpose and compilation of the financial information, and you will disclose to us all relevant information in full.
	9.2	You are also 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. You are responsible, in addition, for ensuring that the business complies with the laws and regulations that apply to its activities, and for preventing non-compliance, and for detecting any that occurs.

	9.3	You have asked us to help you prepare accounts. We will compile the financial information for your approval based on the accounting records maintained by you and the information and explanations given to us by you. We shall plan our work on the basis that no report is required by statute or regulation, unless you inform us in writing to the contrary. In carrying out our engagement we will make enquiries 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.	
	9.4	Our work will not be an audit of the financial information in accordance with International Standards on Auditing (UK) issued by the APB. Consequently our work will not provide any assurance that the accounting records or the financial information are free from material misstatement, whether caused by fraud, other irregularities or error and cannot be relied on to identify weaknesses in internal controls. Since we have not carried out an audit, nor confirmed in any way the accuracy or reasonableness of the accounting records maintained by you, we are unable to provide any assurance as to whether the financial information that we prepare from those records presents a true and fair view. We will, however, advise you on whether your records are adequate for the preparation of the financial information and recommend improvements.	
	9.5	We have a professional duty to compile financial information that conforms with the generally accepted accounting principles selected by management as being appropriate for the purpose for which the information is prepared. Where we produce a balance sheet within the accounts, the financial reporting framework on which the information has been compiled, its purpose and limitations will be disclosed in an accounting policy note to the financial information and will be referred to in our accountants report. We also have a professional responsibility not to allow our name to be associated with financial information which we believe may be misleading. Therefore, although we are not required to search for such matters, should we become aware, for any reason, that the financial information may be misleading, we will discuss the matter with you with a view to agreeing appropriate adjustments and/or disclosures in the financial information. In circumstances where adjustments and/or disclosures that we consider appropriate are not made or where we are not provided with appropriate information, and as a result we consider that the financial information is misleading, we will withdraw from the engagement.	
	9.6	As part of our normal procedures, we may request you to provide written confirmation of any information or explanations given by you orally during the course of our work. You will approve and sign the financial information thereby acknowledging responsibility for it, including the appropriateness of the financial reporting framework on which it has been compiled, and for providing us with all information and explanations necessary for its compilation.	
	9.7	We shall report to you that in accordance with this engagement letter we have compiled, without carrying out an audit, the financial information from the accounting records of the entity and from the information and explanations supplied to us. The report should not be used for any purpose other than as set out in this engagement letter. To the fullest extent permitted by law we do not accept or assume responsibility to anyone other than the addressee of the report, for our work or for our report.	
10	Partnership and LLP tax returns		
	10.1	We will carry out the following services as your agents on the basis that you disclose to us all relevant information:	
		10.1.1	prepare from the accounts and other information and explanations provided by you the tax return and computations together with all supporting schedules and, if necessary, amended returns;
		10.1.2	forward to you the tax return and supporting schedules for your approval and signature. Once the return has been approved and signed and returned to us, we will submit it, with the accounts and computations, to HMRC. You authorise us to file returns electronically;
		10.1.3	deal with HMRC regarding any amendments required to the tax return and prepare any amended returns that may be required;
		10.1.4	advise as to possible claims and elections arising from the tax return and from information supplied by you and, where instructed by you, we will make such claims and elections in the form and manner required by HMRC;
		10.1.5	As part of our report we are required to note any substantial departures from the 'Guidelines - Accounting Procedures and Systems' that we discover during the course of our work in preparation of our report.
		10.1.6	deal with all communications relating to the LLP's tax return addressed to us by HMRC or passed to us by you.
	10.2	However, if HMRC choose your return for enquiry, this work will be the subject of a separate assignment and we will seek further instructions from you.	
	10.3	You are legally responsible for making correct returns.	
11	A charity requiring an examination		
	11.1	As trustees of the charity, or directors of a charitable company, you are responsible for maintaining proper and adequate accounting records and an appropriate system of internal control. You are also responsible for preparing the annual report and financial statements that give a true and fair view and have been prepared in accordance with UK GAAP. As trustees of a charity, or directors of a charitable company, you have a duty under the Charities Act 2011, and/or the Companies Act 2006, to prepare an annual report (and directors' report if applicable) for each financial year complying in its form and content with regulations made under the Charities Act 2011. You should also have regard to all relevant Statements of Recommended Practice (SORP).	

11.2	Under the Charities Act 2011, we have a statutory responsibility to state whether or not any matters have come to our attention to which in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached, and to report whether or not any matter has come to our attention in connection with the examination which gives us reasonable cause to believe that in any material respect: accounting records have not been kept by the charity, or charitable company, in accordance with the regulations; the accounts are not in agreement with the accounting records; and the accounts do not comply with the accounting requirements of the regulations.
11.3	We are also required to report any of the following matters that have become apparent during the course of our examination: whether there has been any material expenditure or action which appears not to be in accordance with the trusts of the charity, or charitable company; whether any information or explanation to which we are entitled under regulation 33 of the Charities (Accounts and Reports) Regulations 2008 has not been afforded to us; and whether any information in the trustees' statutory annual report is inconsistent in any material respect with that in the financial statements.
11.4	We shall plan our work on the basis that an examination report is required for the year, unless you inform us in writing that either: the charity, or charitable company, requires an audit of the accounts; or the charity, or charitable company, requires neither an audit nor an examination report.
11.5	If you instruct us to carry out an audit, then a separate letter of engagement will be required.
11.6	If you inform us that the charity, or charitable company, requires neither an audit nor an examination, then we shall have no responsibilities to the charity, or charitable company, except those specifically agreed upon between us in respect of other professional services.
11.7	If our work shows that the charity, or charitable company, is not entitled to exemption from an audit of the accounts, or should we be unable to reach a conclusion on this matter, then we will not issue any report and will notify you in writing of the reasons. In these circumstances, if appropriate, we will discuss with you the need to appoint an auditor.
11.8	We have a statutory duty to report to the Charity Commission (CC) under section 156 of the Charities Act 2011 such matters (concerning the activities or the affairs of the charity, or charitable company, or any connected institution or body corporate) of which we become aware during the course of our examination which are (or are likely to be) of material significance to the CC in the exercise of their powers of inquiry into, or acting for the protection of, charities.
11.9	Our examination will be conducted in accordance with the Charity Commission's 'Directions and Guidance Notes for the Carrying out of an Independent Examination'. Our procedures will consist of comparing the accounts with the accounting records, making limited enquiries of the officers of the charity, or charitable company, and only in certain circumstances seeking independent evidence to support entries in accounting records, or the presentation of the accounts. We shall also review the trustees' report.
11.10	<p>Our examination is not designed to identify all significant weaknesses in the charity's, or charitable company's, systems but, if such weaknesses come to our notice during the course of our examination which we think should be brought to your attention, we shall report them to you. Any such report may not be provided to third parties without our prior written consent. Such consent will be granted only on the basis that such reports are not prepared with the interests of anyone other than the charity, or charitable company, in mind and that we accept no duty or responsibility to any other party as concerns the reports.</p> <p>As part of our normal procedures, we may request you to provide written confirmation of oral representations which we have received from you during the course of the examination on matters having a material effect on the account and statement.</p> <p>To assist us with the examination of your financial statements, we shall request sight of all documents or statements, including the trustees' report, which are due to be issued with the financial statements. If it is proposed that any documents or statements which refer to our name, other than the examined financial statements, are to be circulated to third parties, please consult us before they are issued.</p> <p>The responsibility for safeguarding the assets of the charity, or charitable company, and for the prevention and detection of fraud, error and non-compliance with laws or regulations rests with yourselves. Our examination should not be relied upon to disclose all material misstatements or frauds, errors or instances of non-compliance as may exist.</p> <p>We shall not be treated as having notice, for the purposes of our examination responsibilities, of information provided to members of our firm other than those engaged in the examination.</p> <p>Once we have issued our report we have no further direct responsibility in relation to the financial statements for that financial year.</p>
11.11	We will carry out the following services as your agents on the basis that you will make full disclosure to us of all relevant information: prepare the accounts based on accounting records maintained by you; provide assistance to the charity secretary by preparing and lodging returns with the Registrar of Companies; and investigate irregularities and fraud upon receiving specific instructions.



	11.12	We will carry out the following taxation services as your agents on the basis that you will make full disclosure to us of all relevant information:	
		11.12.1	prepare from the accounts and other information and explanations provided by you the charity's tax return and computations together with all supporting schedules and, if necessary, amended returns.
		11.12.2	forward to you the tax return and supporting schedules for your approval and signature. Once the return has been approved and signed and returned to us, we will submit it, with the accounts and computations, to HMRC. You authorise us to file returns electronically under HMRC Electronic Lodgement Service.
		11.12.3	advise as to amounts of corporation tax to be paid and the dates by which the charity should make the payments and if appropriate we will initiate repayment claims when tax appears to have been overpaid.
		11.12.4	advise as to claims and elections arising from the tax return and from information supplied by you and, where instructed by you, we will make such claims and elections in the form and manner required by HMRC.
		11.12.5	agree with HMRC the charity's liability to corporation tax and attend to notices of assessment, lodging appeals against incorrect assessments as appropriate.
		11.12.6	Deal with all communications relating to the charity's tax return addressed to us by HMRC or passed to us by the charity. However, if HMRC choose your return for enquiry, we will seek further instructions from you.
	11.13	We will prepare the tax provisions and disclosures to be included in the charity's, or charitable company's, statutory accounts.	
	11.14	You are legally responsible for making correct returns and for payment of tax on time.	
12	A club		
	12.1	We will compile unaudited accounts based on your books and records and information and explanations you give to us.	
	12.2	Accounts will be sent to you for approval, which will be confirmed with your signature on a certificate, which forms part of the accounts.	
	12.3	We shall report that in accordance with your instructions, we have compiled without carrying out an audit, the accounts from the accounting records of the trust and from the information and explanations supplied to us.	
	12.4	We have a professional duty to compile accounts that conform to generally accepted accounting principles. Additionally, we have a professional responsibility not to allow our name to be associated with accounts, which may be misleading. In extreme cases where this matter cannot be resolved, we will withdraw from the engagement and will notify you in writing.	
	12.5	You undertake to make available to us, as and when required, all the accounting records and related financial information necessary for the compilation of the accounts. You will disclose to us of all relevant information.	
	12.6	You will ensure that to the best of your knowledge and belief, financial information whether used for the accounts is reliable; that the activities of the club are conducted honestly, that its assets are safeguarded, and for establishing arrangements designed to deter fraudulent or other dishonest conduct and to detect any that occurs.	
	12.7	You will also ensure that you comply with any laws and regulations applicable to your activities, and establish arrangements designed to prevent any non-compliance with laws and regulations and to detect any that occur.	
	12.8	We will prepare your corporation tax return together with all supporting schedules and prepare calculation of your self-assessment of tax. We will also check any calculations issued by HMRC.	
	12.9	We will forward to you your tax return form and supporting schedules in duplicate for your approval and signature. Once the return has been approved and signed by you and returned to us, we will submit it to HMRC. You authorise us to file the return electronically.	
	12.10	We will advise you as to amounts of tax to be paid and the dates by which you should make the payments, including payments on account and the balancing payment, and if appropriate we will initiate repayment claims when tax appears to have been overpaid.	
	12.11	We will deal with HMRC regarding any amendments required to your return and prepare any amended returns which may be required.	
	12.12	We will advise as to possible claims and elections arising from the tax return and from information supplied by you and, where instructed by you, we will make such claims and elections in the form and manner required by HMRC.	
	12.13	We will deal with all communications relating to your return addressed to us by HMRC or passed to us by you. However, if HMRC choose your return for enquiry this work will be the subject of a separate assignment and we will seek further instructions from you.	
	12.14	You are legally responsible for making correct returns and for payment of tax on time.	
13	Company secretarial services		
	13.1	We will:	
		13.1.1	If we are appointed secretary of the company, then we will procure that our company, OS Secretaries Ltd, acts as secretary of the company;
		13.1.2	complete your annual compliance statement and, after obtaining your approval, submit it to Companies House;
		13.1.3	maintain the statutory records (but not the minute book, which you should maintain).;

	13.1.4	prepare relevant forms for any change in officers of the company, registered office, share issues etc;
	13.1.5	prepare dividend certificates as necessary, together with minutes of directors meetings; and
	13.1.6	submit information to Companies House in paper or electronic form at our option
13.2		You will keep us informed of all matters affecting the company's statutory affairs, and in particular if there are any changes in persons with significant control.
13.3		You will indemnify us against any losses that we may suffer as a result of the company's directors taking action, or failing to take action, in accordance with their statutory or fiduciary duties.
13.4		If we provide you with a registered office, and we cease to provide that service, you will change the company's registered office from our address. If you do not do so, then you authorise us to change that company's registered office to such address that we consider appropriate.
13.5		If the address at which we provide a registered office changes, then we will change the registered office of the company. We will not reimburse any costs that you may incur as a result of us doing so.
13.6		Payment for acting as company secretary and registered office is charged in advance. There is no refund if you cease to use our services partway through the year.
14	Payroll services	
	14.1	We will provide the following services: processing payroll on a weekly or monthly basis as appropriate; advising you of amounts payable to the HMRC and your employees and providing payroll summaries; completing, on your behalf, SSP and SMP records; and completing, on your behalf, appropriate HMRC returns and forms P60 and P45.
	14.2	If applicable, you will provide us with details of construction industry scheme deductions suffered that you wish to offset against your PAYE payments. This information must be received in good time for us to make the necessary offset calculations.
	14.3	We will allow for deductions from each employee's earnings the amount advised by you in respect of pension contributions or other deductions. Unless separately agreed, you are responsible for enrolling your employees in pension schemes as appropriate.
	14.4	You are responsible for ensuring that your employees are entitled to work in the UK.
	14.5	Your statutory obligations of employers cannot be delegated or sub-contracted to agents and the ultimate responsibility for maintaining adequate payroll records remains with the employer at all times. You are responsible for the accuracy of all employee payroll matters and HMRC returns and you should check these carefully to ensure that they are correct. You should perform periodic spot-checks on the information that we hold to ensure that it is accurate and up to date. We draw your attention to the strict rules and time limits for the submission of PAYE returns; it is therefore essential that we receive full information from you on a prompt basis to enable us to ensure that the returns are made by you by the due dates. Please ensure that you send us immediately copies of any communications from HMRC regarding payroll-related matters.
	14.6	You will advise us of all changes of personnel and the personal circumstances of employees as quickly as possible in order that this information may be processed during the correct payroll period. These changes include the addition of new employees, salary increases, changes in PAYE coding, car benefit arrangements, non-statutory additions or deductions and termination of employment. We will not make changes to our standing data without proper documented authority from you.
15	Management accounts and bookkeeping	
	15.1	If we prepare management accounts, we do so on the basis of information provided by you. Management accounts are designed to assist you to manage your business. They are not necessarily designed to show a true and fair view in the same way as the annual statutory accounts would, and they may contain approximations and estimates that may not be appropriate for annual statutory accounts. If you intend to use the management accounts for any other purpose, or if you intended to base a significant decision upon the accounts, then you must tell us in advance so that we can take that into account in the preparation of those accounts.
	15.2	We will agree separately with you the nature of the management accounts that you require us to prepare, and the source of the information upon which they are based.
	15.3	Where we maintain your accounting records, we will agree separately the scope of our work, and what is expected of you. However, bear in mind that you have ultimate responsibility for the completeness and accuracy of your accounting records, and we can only process that information that is provided to us.
16	Personal tax services	
	16.1	We will prepare your tax return together with all supporting schedules and calculate of your self-assessment tax liability. We will also check any calculations issued by HMRC.
	16.2	We will send your tax return form and supporting schedules to you for your approval and signature. Once the return has been approved, signed and returned to us, we will submit it to HMRC. You authorise us to file the return electronically.
	16.3	We will advise you as to amounts of tax to be paid and when, including payments on account and the balancing payment, and if appropriate we will initiate repayment claims
	16.4	We will deal with HMRC on amendments required to your return and prepare any necessary amended returns.
	16.5	We will advise as to possible claims and elections arising from the tax return and from information supplied by you and, where instructed, we will make such claims and elections.
	16.6	We will deal with all communications relating to your return addressed to us by HMRC or passed to us by you. However, if HMRC choose your return for enquiry we will seek further instructions.

	16.7	We will advise you on matters where you request advice and which are within our expertise.
	16.8	You are responsible for making correct returns and for payment of tax on time.
	16.9	If it is relevant to prepare accounts in connection with your affairs, our responsibilities are that:
	16.9.1	we will compile unaudited accounts based on your books and records and information and explanations provided to us; and
	16.9.2	we shall report that in accordance with your instructions, we have compiled without carrying out an audit, the accounts from the accounting records and from the information and explanations provided to us.
	16.10	We have a professional duty to compile accounts that conform to generally accepted accounting principles and not to allow our name to be associated with accounts that may be misleading.
	16.11	We will send you the accounts. We will not specifically ask for your approval of them, but you should study them carefully and satisfy yourself that they are correct. The figures in these accounts will form part of the entries on your tax return.
	16.12	You agree to:
	16.12.1	to make available to us all necessary and relevant accounting records and information;
	16.12.2	to ensure that information used for the accounts is reliable;
	16.12.3	that your activities are conducted honestly, that your assets are safeguarded, and that you establish arrangements designed to deter fraudulent or other dishonest conduct and to detect any that occurs;
	16.12.4	that you comply with any laws and regulations applicable to your activities, and make arrangements to prevent any non-compliance with laws and regulations and to detect any that occur; and
	16.12.5	for examining the accounts that we send to you and ensuring that they are correct.
	16.13	If you are married, then you consent to us disclosing to your spouse information about your tax affairs.
17	Taxation returns of a trust	
	17.1	We will prepare your tax return together with all supporting schedules and prepare calculation of your self-assessment of tax. We will also check any calculations issued by HMRC.
	17.2	We will forward to you your tax return form and supporting schedules in duplicate for your approval and signature. Once the return has been approved and signed by you and returned to us, we will submit it to HMRC. You authorise us to file the return electronically.
	17.3	We will advise you as to amounts of tax to be paid and the dates by which you should make the payments, including payments on account and the balancing payment, and if appropriate we will initiate repayment claims when tax appears to have been overpaid.
	17.4	We will deal with HMRC regarding any amendments required to your return and prepare any amended returns that may be required.
	17.5	We will advise as to possible claims and elections arising from the tax return and from information supplied by you and, where instructed by you, we will make such claims and elections in the form and manner required by HMRC.
	17.6	We will deal with all communications relating to your return addressed to us by HMRC or passed to us by you. However, if HMRC choose your return for enquiry, we will seek further instructions from you.
	17.7	You are legally responsible for making correct returns and for payment of tax on time.
	17.8	To enable us to carry out our work you agree:
	17.8.1	to make a full disclosure to us of all sources of income, charges, allowances and capital transactions and 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;
	17.8.2	to respond quickly and fully to our requests for information and to other communications from us;
	17.8.3	to provide us with information in sufficient time for your tax return to be completed and submitted by the due date; and
	17.8.4	to forward to us on receipt copies of all Inland Revenue statements of account, PAYE coding notices, notices of assessment, letters and other communications received from HMRC to enable us to deal with them as may be necessary within the statutory time limits.
18	General tax and other services	
	18.1	This part of the terms and conditions apply where you want to be able to consult us for ad hoc advice, but do not want us to be responsible for any specific compliance obligations.
	18.2	We will advise you on taxation and general financial matters from time to time as requested by you.
	18.3	We will not be responsible for advising you on matters unless we have been specifically requested to do so.
	18.4	We are not responsible for ensuring your compliance with any tax reporting obligations unless and to the extent that we have been specifically requested to do so in advance.
	18.5	Because tax rules change frequently you must ask us to review any advice already given if a transaction is delayed, or if an apparently similar transaction is to be undertaken.
19	General terms and conditions applicable to all services provided by Hamlyn's Limited	
	19.1	All of the rest of these terms and conditions apply to all services supplied by us including those that have been separately agreed in writing, or that you have instructed us to perform either orally or by your actions.

	19.2	You may not rely on any advice unless it has been confirmed to you in writing.
	19.3	We will be pleased to assist you generally in any matters within our expertise if you advise us in good time of any proposed transactions and request advice. However, because tax and other rules change frequently you must ask us to review any advice already given if a transaction is delayed, or if an apparently similar transaction is to be undertaken.
	19.4	In the case of a company, we will be pleased also to advise the shareholders, directors and executives, and in the case of a partnership, the partners, on their personal income tax and capital tax positions. In such cases, we will need to agree separate terms with the individuals concerned. You should not assume that any advice to a company or partnership takes into account the circumstances of individual shareholders, directors or partners.
	19.5	Many of the services we provide are of a continuing nature and we will not refer back to you each time something needs to be done. If work has been partly performed and you dispense with our services, work done to that date on matters that are partly completed will still be payable. If you wish us to stop working on your affairs then you should let us know immediately.
20	Excluded services	
	20.1	You will deal with all matters other than those matters where you specifically instruct us. Such matters may include, but will not be limited to: forms CT61, P60's, P11'ds, CIS returns and VAT returns. You should not assume that we are dealing with something unless we have agreed that we are, regardless of how necessary it may be. In particular, we will not advise on, or consider your entitlement to, tax credits or other benefits unless specifically requested to do so.
	20.2	Unless agreed specifically in a separate engagement letter, we are not responsible for your compliance with the International Tax Compliance (United States of America) Regulations 2013, produced as a result of FATCA. In particular, we are not responsible for the categorisation of any UK entity into either a Financial Institution (FI) or an active or passive Non-Financial Foreign Entity (NFFE) nor, if a Financial Institution, for its registration with the US Internal Revenue Service (IRS) and subsequent submission of the required annual returns to HM Revenue & Customs.
21	Taxation advice	
	21.1	We can provide you with tax planning advice on matters within our expertise if you ask us to do so. If we are not asked to provide advice, then whilst tax planning opportunities may occur to us in reviewing your affairs, and we may bring these to your attention, we do not undertake to do so and you should not assume that we have reviewed your affairs and provided you with all relevant advice unless you have asked us to.
	21.2	Where we provide tax planning advice, we will advise on those strategies and techniques of which we are aware, and which we consider appropriate to your circumstances, taking into account not only the strategies, but also the cost and work in their implementation, and your appetite for risk. However we are not aware of all tax planning strategies (and indeed nobody can be) and we do not accept any liability for not recommending strategies because we are not aware of them.
	21.3	In addition, we will not recommend tax strategies that we consider artificial, or lacking commercial justification, and we will not normally recommend schemes marketed by third party promoters.
22	Your responsibilities	
	22.1	To enable us to carry out our work you agree: to disclose to us all information relevant to the work we are undertaking (for example, where we are preparing your tax return, you will inform us of all sources of income, charges, allowances and capital transactions and will 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 except to the extent that we consider necessary if we are carrying out an audit (although this does not relieve you of the obligation to provide complete and accurate information); to respond quickly and fully to our requests for information and to other communications from us; to provide us with information in sufficient time for your affairs to be dealt with in good time and to forward to us on receipt copies of all communications received from third parties (for example, HMRC) to enable us to deal with them as may be necessary within the statutory time limits.
23	Provision of information by third parties	
	23.1	You agree that we can approach appropriate such third parties for information that we consider necessary to deal with your affairs.
	23.2	You should always send us the originals or copies of all communications you receive from the HMRC, even where HMRC is authorised to correspond with us directly.
24.	Electronic communication	
	24.1	Internet communications are capable of data corruption and therefore we do not accept any responsibility for changes made to such communications after their despatch. It may therefore be inappropriate to rely on advice contained in an email without obtaining written confirmation of it. We are not responsible for any errors or problems that may arise with internet communication and you bear all risks connected with sending commercially sensitive information. If you do not agree to accept this risk, you should notify us in writing that e-mail is not an acceptable means of communication.
	24.2	It is the responsibility of the recipient to carry out a virus check on any attachments received.
	24.3	Where the firm provides accounting software in the Cloud, this will be provided by a third party (the 'Cloud Supplier'). The third party has entered into a confidentiality agreement with us to ensure compliance with our obligations. The service provided by the Cloud Supplier will be a discrete web based hosted facility, and you agree that access will also be provided to the firm and the third party.

		The firm cannot be held liable for any interruption of service provided by the Cloud Supplier. However, we will liaise with them to help ensure that normal service is resumed as soon as possible.
25	Investment advice	
	25.1	Although we are not authorised by the Financial Conduct Authority (FCA) to conduct investment business, we are licensed by the Institute of Chartered Accountants in England and Wales to provide certain limited investment services where these are complementary to, or arise out of, the professional services we are providing to you. Such assistance may include: advising on investments generally, but not recommending a particular investment or type of investment; advising on the sale of a contractually based investment other than disposing of any rights or interests which you may have as a member of a personal pension scheme; advising and assisting you in transactions concerning shares or other securities not quoted on a recognised exchange; managing investments or acting as trustee (or donee of a power of attorney) where decisions to invest are taken on the advice of an authorised person and referring you to a Permitted Third Party (PTP) (an independent firm authorised by the FCA) and assisting you and the PTP during the course of any advice given by that party. This may include comment on, or explanation of, the advice received (but we will not make alternative recommendations). The PTP will issue you with his own terms and conditions letter, will be remunerated separately for his services and will take full responsibility for compliance with the requirements of the Financial Services and Markets Act 2000. We may receive commission from such an introduction, in which case you will be informed of the expected size and nature of such commission at the time of the introduction.
	25.2	We may also, on the understanding that the shares or other securities of the company are not publicly traded, advise a company and its existing or prospective shareholders in relation to exercising rights, taking benefits or share options valuation and methods; arrange any agreements in connection with the issue, sale or transfer of the company's shares or other securities; arrange for the issue of new shares; and act as the addressee to receive confirmation of acceptance of offer documents etc.
	25.3	Where we have referred you to a PTP, it is their responsibility to make the appropriate statutory disclosures to you in respect of any investment advice you may ask them to give, and it will be their responsibility to make themselves aware of your personal and financial circumstances they may need to give proper investment advice. Where you have consulted a specialist recommended by us, we are entitled to discuss with them any aspect of your affairs and provide any information they may need in the performance of their services to you. This will be done unless you give us written notice to the contrary.
	25.4	Where you have sought financial advice from parties not known to us we will only disclose information to them on those matters for which they have specifically asked, and only with your express authority in writing.
	25.5	We take care to ensure that we refer you to competent and properly qualified advisers. However, we cannot be held responsible for any deficiencies in their advice or for the performance of any investments they recommend.
	25.6	If you are dissatisfied in any way with our services described in this section, you should follow the procedures set out in the "Quality of Service" section below. 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.
26	Third party advice	
	26.1	On occasions we may obtain advice on your behalf from third parties, for example lawyers or surveyors. Where we do so, we are not responsible for any shortcomings in that advice.
27	Recruitment of our staff	
	27.1	If you recruit a member of our staff who has worked on your affairs and that recruitment is connected with the work which that staff member has undertaken on your affairs, then you will pay us an amount to 25% of the starting salary plus benefits of that staff member.
28	Professional rules and conflicts of interest	
	28.1	We will observe the bye laws, regulations and ethical code of the Institute of Chartered Accountants in England and Wales and accept instructions to act for you on this basis. In particular, you give us authority to correct HMRC errors. We are not liable for any loss, damage or cost arising from our compliance with statutory or regulatory obligations. You can see these requirements at: <a href="http://www.icaew.com/regulations">www.icaew.com/regulations</a> . If applicable, we confirm that we are Statutory Auditors eligible to conduct audits under Companies Act 2006. When conducting audit work we are required to comply with the Ethical Standards for Auditors which can be accessed on the internet at <a href="http://www.frc.org.uk">www.frc.org.uk</a> . Details of the firm's professional registrations can requested by emailing <a href="mailto:info@hamlyns.com">info@hamlyns.com</a>
	28.2	We reserve the right during our engagement with you to deliver services to other clients whose interests might compete with yours or are or may be adverse to yours, although the provision of such services will be subject to our general obligation to keep your affairs confidential. We will notify you immediately if we become aware of any conflict of interest.
29	Retention of Records	
	29.1	You should retain any documents relating to your financial affairs for six years beyond the end of the accounting period or tax year.
	29.2	Documents provided by you to enable us to prepare your accounts and tax returns remain your property, although we retain a lien on those documents against any unpaid fees owed by you or persons related to you (for this purpose "related" takes the definition used for accounts purposes). All other documents created by us, or which come into our possession, become and remain our property.
	29.3	Whilst certain documents in our possession may belong to you, we may destroy documents that we store which are more than seven years old, other than documents that we consider to be of continuing significance.

	29.4	We do not accept responsibility for documents and records left with us for more than a reasonable period after we cease to require them for our work.
	29.5	When we store documents, then we do so in paper or electronic format at our discretion.
30	Regulatory Requirements	
	30.1	We may disclose our files to regulatory bodies in the exercise of their powers. We may also disclose our files to external peer reviewers from the Institute of Chartered Accountants in England and Wales or other appropriate reviewers for the purpose of ongoing quality control. Such external reviewers will be subject to a confidentiality agreement.
31	Quality of Service	
	31.1	We wish to provide at all times a high quality of service. If at any time you would like to discuss with us how our service could be improved or if you are dissatisfied with the service that you are receiving please let us know by contacting either Oliver Spevack or Simon Spevack.
	31.2	We undertake to look into any complaint carefully and promptly and to do all we can to explain the position to you. If we do not answer your complaint to your satisfaction, you may take up the matter with the Institute of Chartered Accountants in England and Wales.
32	Liability	
	32.1	We will provide our professional services with reasonable care and skill. However, we will not be responsible for any losses, penalties, surcharges, interest or additional tax liabilities arising wholly or partly from the supply by you or others of incorrect or incomplete information, or your or others' failure to supply any appropriate information or your failure to act on our advice or respond promptly to communications from us or the tax authorities, nor for any loss that you may suffer because we are not acting for you because you have not paid our fees.
	32.2	Our liability to you under this or any other arrangements shall be limited to £1m. That limit applies to the aggregate of claims by you and any person related to you (as that term is defined for accounts purposes). Furthermore, our liability shall be proportionate to the amount of any loss occasioned by our acts, omissions or negligence. This limitation shall apply in respect of any acts, omissions or negligence on the part of this firm, its directors or employees except where we are prohibited by law from limiting our liability. You agree that, if you have any claim, you will pursue that claim only against us and not against any individual.
33	Fees and commissions	
	33.1	Our fees are based on the time spent on your affairs by the directors and staff and on the levels of skill and responsibility involved, and disbursements incurred in connection with our work for you, but also the level of risk identified and any advice provided. We also take into account the value of work and the degree of urgency required in its execution. If you want to know in advance how much a piece of work will cost, please ask. Unless otherwise agreed, our fees will be billed at appropriate intervals during the course of the year. We will add value added tax, if applicable, at the current rate to the invoice.
	33.2	On occasions we will agree to undertake work for a fixed fee, where the ability to complete that work to a timescale is within our control. When we do so, such quotes are dependent upon you providing the information and we reserve the right to charge additional fees where that is not the case. Also, the work covered by the fee is only the work that we have quoted for and additional work, and in particular advisory work, is not included in that quote.
	33.3	Our invoices are payable on presentation. Where applicable, the invoices are payable in full before the audit report is signed and the accounts are made available for filing. If invoices are not settled within thirty days, then interest not exceeding 1% per month may be added from that date to the cumulative balance outstanding. You will also reimburse us for any costs incurred in collecting any fees not paid by their due date. If we take legal action, you will pay us an additional 10% of any debt (subject to a minimum of £500) as liquidated damages to cover our own time. This liquidated damages is additional to our costs. We may terminate our engagement and cease acting if payment of any fees billed is unduly delayed. We will not be responsible for any loss that you may suffer because of us declining to take action because you have not paid your fees or because we have exercised our lien over any books or records.
	33.4	In some circumstances, commissions or other benefits may be payable to us (which for this purpose includes our associates) for transactions we arrange for you. If this happens, we will notify you in writing of the amount and terms of payment. Fees that would otherwise be payable by you will be abated by such amount solely at our discretion. When we reduce the fees that we would otherwise charge by commission obtained, we will apply the HMRC concession which allows VAT to be calculated on the net the after deduction of the commission. You consent to such commission or other benefits being retained by us.
	33.5	Any query over a fee rendered must be raised in writing to us within 30 days of the date of the fee note. If no query is so raised within this period the fee will be due and payable without any right of further explanation, amendment or dispute
	33.6	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.
34	Law	
	34.1	These terms are governed by, and construed in accordance with, English law. The Courts of England will have exclusive jurisdiction in relation to any claim, dispute or difference concerning these terms and any matter arising from it. Each party irrevocably waives any right it may have 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.

	34.2	Any action in any court shall be in a court of our choosing. If it is not, then you will be responsible for our time costs at normal rates in having the hearing at a different venue.
	34.3	We are obliged to adhere to all civil and criminal regulations currently in force, including the Proceeds of Crime Act 2002 and the Money Laundering Regulations 2017.
	34.4	Persons who are not party to this agreement shall have no rights under the Contracts (Rights of Third Parties) Act 1999 to enforce any term of this agreement. This does not affect any right or remedy of any person which exists or is available otherwise than pursuant to that Act.
	34.5	The advice we give you is for your sole use and is confidential to you and will not constitute advice for any third party to whom you may communicate it. We will accept no responsibility to third parties for any aspect of our professional services or work that is made available to them.
	34.6	You may not use our name in any statement or document that you issue unless we give prior written consent. Such consent may be withdrawn by us at any time. This does not apply to statements or documents that in accordance with applicable law are to be made public.
	34.7	If we provide advice, reports or other work in draft or interim form, that is not to be relied upon. Only final versions of such reports or other work may be relied upon.
	34.8	The copyright in any document prepared by us belongs to us in its entirety unless the law specifically provides otherwise.
	34.9	If there is a conflict between these terms of business and any engagement letter covering a specific assignment, then that engagement letter takes precedence.
	34.10	If any provision of an engagement letter, or these terms of business, is held to be invalid, illegal or unenforceable, that not affect the validity, legality and enforceability of any other provision. The invalid, illegal or unenforceable provision shall be deemed to be amended to such extent necessary for it to become legal, valid or enforceable while giving effect to its original meaning.
	34.11	Any failure by us to enforce any right, including any provision of these terms of business, or any letter of engagement, shall not be any waiver by us of that right.
35	Client Monies	
	35.1	We may, from time to time, hold money on your behalf. This will be held in trust in a client bank account, segregated from the firm's funds. The account will be operated, and all funds dealt with, in accordance with the Clients' Money Regulations of the ICAEW.
	35.2	To avoid excessive administration, we will only pay you interest where the amount that would be earned in a year exceeds £250. For example, if interest rates are 1% per annum then this requires us to hold £25,000 for 1 year. Any such interest would be calculated using the prevailing rate applied by either Barclays Bank Plc or NatWest (at our option) for small deposits subject to the minimum period of notice for withdrawals.
	35.3	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 practise, then we may pay those monies to a registered charity.
	35.4	Money held on your behalf in relation to probate-related services will be held in a separate client bank account ring-fenced for legal services.
	35.5	If we cannot return money to you for any reason, including being unable to trace you, then that money will be donated to charity.
36	Third party service providers	
	36.1	We may in the course of our contractual services engage third party service providers. We retain responsibility for any output prepared and oversight of any services provided by third parties in the execution of our contractual services. Data transferred to third party service providers is protected by the respective providers procedures.
37	Data Protection	
	37.1	To enable us to perform services for you, comply with related legal and regulatory obligations and for other related purposes including updating and enhancing client records and analysis for management purposes, as a data controller, we may obtain, use, process and disclose personal data about you as described in our privacy notice. We confirm when processing data on your behalf that we will comply with the provisions of all relevant data protection legislation and regulation.
	37.2	You are also an independent controller responsible for complying with data protection legislation and regulation in respect of the personal data you process and, accordingly where you disclose personal data to us you confirm that such disclosure is fair and lawful and otherwise does not contravene relevant requirements. Nothing within this engagement letter relieves you as a data controller of your own direct responsibilities and liabilities under data protection legislation and regulation. Data protection legislation and regulation places obligations on you as a data controller where we act as a data processor to undertake the processing of personal data on your behalf, for instance where we operate a payroll service for you. We therefore confirm that we will at all times take appropriate measures to comply with relevant requirements when processing data on your behalf. In particular we confirm that we have adequate security measures in place and that we will comply with any obligations equivalent to those placed on you as a data controller.
	37.3	Unless you advise otherwise, we will communicate with you by email and you accept the risks inherent in transmitting personal information by email. You are responsible for ensuring the security of your emails and passwords. If you receive an email from us, while we take reasonable steps to ensure that such emails are not corrupt, and do not contain viruses

		or other malicious attachments, you are responsible for scanning those emails before opening either the email or any attachment. If you use our portal, then you are responsible for securing your password, and you will inform us immediately if you are concerned that your password or security has been compromised. If you give any other person access to your portal, then you are responsible for ensuring that they access the portal within the terms of your authority, and if those other people authorise documents on the portal, you are responsible for ensuring that such authorisation is given with your approval.
	37.4	Our privacy notice is set out in the appendix to these terms of business and explains how we process personal data in respect of the various services that we provide.
38	Confidentiality	
	38.1.	Where you give us confidential information, we confirm that we shall keep it confidential, other than as required by law, by our insurers, or as provided for in regulatory (including external peer reviews), ethical or other professional statements relevant to our engagement.



## APPENDIX: DATA PRIVACY POLICY OF HAMLYNS LIMITED

### Definitions

“DPA” means the Data Protection Act and “GDPR” means General Data Protection Regulations

**Hamlyns Limited, our successors and assigners (“we” and “us”)** is the data controller. We decide how and for what purpose your data is processed.

“Personal data” is data that relates to a living individual who can be identified from that data, by the information alone or in conjunction with any other information in the data controller’s possession or likely to come into his possession.

### What we will do

From 25 May 2018, we will process your personal data in accordance with the Data Protection Act 2018 (“DPA”) and GDPR.

This notice complies with requirements under both DPA 1998 and GDPR, mention of compliance with GDPR throughout infers compliance with DPA 1998 and DPA.

### How do we process and use your personal data?

We comply with our obligations under the GDPR by keeping personal data up to date; by storing and/or destroying it securely; by not collecting or retaining excessive amounts of data; by protecting personal data from loss, misuse, unauthorised access and disclosure and by ensuring that appropriate technical measures are in place to protect personal data. We use your personal data:

- to enable us to carry out our contracted services;
- to manage our employees and clients;
- to maintain our accounts and records;
- to inform individuals of changes to law, services we offer or other marketing tasks; and
- to comply with our legal obligations.

### We are entitled to process your personal data under the following circumstances:

- If you give your consent;
- Processing is necessary for the performance of a contract with the data subject or to take steps to enter into a contract;
- Processing is necessary for compliance with a legal obligation;
- Processing is necessary for the performance of a task carried out in the public interest or in the exercise of official authority vested in the data controller;
- Processing is necessary for the legitimate interests of us or a third party, except where such interests are overridden by the interests, rights or freedoms of the data subject.

### Sharing your personal data

Your personal data will be treated as strictly confidential, and will be shared only with our software suppliers for the purposes of troubleshooting, peer review or regulators for the purposes of reviews to which we are subject. Data will also be shared if it is necessary in connection with any legal action.

### How long do we keep your personal data?

We retain data for as long as we consider necessary to provide services to you, to defend ourselves against any claims and to satisfy our legal and regulatory obligations.

### Your rights and your personal data

Unless subject to an exemption under the GDPR, you have the following rights for your personal data:

- The right to request a copy of your personal data which we hold about you;
- The right to request that we correct any personal data if it is found to be inaccurate or out of date;
- The right to request that your personal data is erased where it is no longer necessary for us to retain such data (although see above our comments on retention of data);
- The right to withdraw your consent to the processing at any time;
- The right where possible, to ask us to transmit that data directly to another data controller, (known as the right to data portability);
- The right, where there is a dispute in relation to the accuracy or processing of your personal data, to request a restriction is placed on further processing;
- The right to object to the processing of personal data, (where applicable), although this only applies where processing is based on legitimate interests (or the performance of a task in the public interest/exercise of official authority); direct marketing and processing for the purposes of scientific/historical research and statistics];
- The right to lodge a complaint with the Information Commissioners Office.

In practice, you would withdraw your consent to us using your data in the future by instructing us to cease to act for you.

### Transfer of Data Abroad

Your data may, on occasion, be sent outside of the EU as part of database troubleshooting by our software partners. This data is protected by our software partner's procedures, details of which can be provided on request from [info@hamlyns.com](mailto:info@hamlyns.com) or by calling 01483 755 399.

**Further processing**

If we wish to use your personal data for a new purpose, not covered by this Data Protection Notice, then we will provide you with a new notice explaining this new use prior to commencing the processing and setting out the relevant purposes and processing conditions. Where and whenever necessary, we will seek your prior consent to the new processing.

**Contact Details**

To exercise all relevant rights, queries or complaints please in the first instance contact our main reception on 01483 755 399 or e-mail [info@hamlyns.com](mailto:info@hamlyns.com)

You can contact the Information Commissioners Office on 0303 123 1113 or via email <https://ico.org.uk/global/contact-us/email/> or at the Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire. SK9 5AF.