



APPLE TREE ACCOUNTANCY LTD SCHEDULE OF SERVICES (July 2020)

PART A – PREPARATION OF STATUTORY FINANCIAL STATEMENTS IN COMPLIANCE WITH THE COMPANIES ACT 2006

SCHEDULE OF SERVICES

This schedule should be read in conjunction with the engagement letter and the terms of business. Only those paragraphs stated in the engagement letter agreed with a client shall be applicable to that client. The exact scope of work and the detail of exactly how and when it will be carried out will be agreed with the client from time to time.

RESPONSIBILITIES AND SCOPE FOR FINANCIAL STATEMENTS PREPARATION SERVICES

1. Directors of a limited company or designated members of a limited liability partnership are responsible for preparing financial statements which give a true and fair view and which have been prepared in accordance with the Companies Act 2006 (the Act). As directors or designated members you must not approve the financial statements unless you are satisfied that they give a true and fair view of the assets, liabilities, financial position and profit or loss of the limited company or limited liability partnership.
2. In preparing the financial statements, you are required to:
 - 2.1. select suitable accounting policies and then apply them consistently;
 - 2.2. make judgements and estimates that are reasonable and prudent; and

- 2.3. prepare the financial statements on the going-concern basis unless it is inappropriate to presume that the limited company or limited liability partnership will continue in business.
3. You are responsible for keeping adequate accounting records that set out with reasonable accuracy at any time the limited company's or limited liability partnership's financial position, and for ensuring that the financial statements comply with applicable accounting standards and with the Companies Act 2006 and give a true and fair view. By approving the financial statements you will be acknowledging this responsibility.
 4. You are also responsible for safeguarding the assets of the limited company or limited liability partnership and hence for taking reasonable steps to prevent and detect fraud and other irregularities.
 5. You are also responsible for deciding whether, in each financial year, the limited company or limited liability partnership meets the conditions for exemption from an audit, as set out in section 477, 479A or 480 of the Companies Act 2006, and for deciding whether the exemption can be claimed that year.
 6. It is your responsibility to set up controls to prevent or detect quickly any changes to electronically published information. We are not responsible for reviewing these controls or for keeping the information under review after it is first published. You are responsible for the maintenance and integrity of electronically published information, and we accept no responsibility for changes made to any information after it is first posted.
 7. We will help you to prepare the financial statements in accordance with the requirements of the Companies Act 2006, including preparing accounts for filing with the Registrar of Companies. In doing so, those accounts will also be used to enable profits to be calculated to meet the requirements of current tax legislation and to provide sufficient and relevant information to complete a tax return.
 8. We will compile the financial statements for your approval based on the accounting records that you maintain, the information and explanations that you give us and in accordance with the accounting framework agreed and applicable to you.
 9. For limited companies, we will prepare abridged accounts under The Small Companies and Groups (Accounts and Directors' Report) Regulations 2008 as amended by The Companies, Partnerships and Groups (Accounts and Reports) Regulations 2015. As directors you are responsible for obtaining the necessary consents from all shareholders and for delivering the required statement to the registrar.
 10. For LLPs, we will prepare abridged accounts under The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 as amended by The Limited Liability Partnerships, Partnerships and Groups (Accounts and Audit) Regulations 2016. As designated members, you are responsible for obtaining the necessary consents from all members and for delivering the required statement to the registrar.

11. You have undertaken to make available to us, as and when required, all the limited company's or limited liability partnership's accounting records and related financial information and explanations, including minutes of management and shareholders', directors' or members' meetings, that we need to do our work. This may be confirmed in the directors' report along with an acknowledgement that the financial statements have been prepared on an appropriate accounting basis.
12. We will plan our work on the basis that no report on the financial statements is required by statute or regulation for the year, unless you inform us in writing to the contrary. We will make enquiries of management and undertake any procedures that we judge appropriate but are under no obligation to perform procedures that may be required for assurance engagements such as audits or reviews.
13. You have told us that the limited company or limited liability partnership is exempt from an audit of the financial statements. We will not check whether this is the case. However, if we find that the limited company or limited liability partnership is not entitled to the exemption, we will inform you.
14. Our work will not be an audit of the financial statements in accordance with International Standards on Auditing (UK), so we will not be able to provide any assurance that the accounting records or the financial statements are free from material misstatement, whether caused by fraud, other irregularities or error, or to identify weaknesses in internal controls.
15. Since we will not carry out an audit, or confirm in any way the accuracy or reasonableness of the accounting records, we cannot provide any assurance whether the financial statements that we prepare from those records will present a true and fair view.
16. You have told us that the limited company or limited liability partnership is not part of a group or consortia in accordance with the provisions of the Act, and is not required to produce (or be consolidated in) group accounts.
17. We will advise you on whether your records are adequate for preparation of the financial statements and recommend improvements on anything we come across during the course of our work.
18. We have a professional duty to compile financial statements that conform with generally accepted accounting principles from the accounting records and information and explanations given to us. The accounting policies under which the financial statements have been compiled will be disclosed in the notes to the financial statements. We will not compile financial statements if the accounting principles, or the accounting policies selected by management, are inappropriate.
19. We also have a professional responsibility not to allow our name to be associated with financial statements which we believe may be misleading. Therefore, although we are not required to search for such matters, if we become aware, for any reason, that the financial statements may be misleading, we will discuss the matter with you with a view

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

20. As part of our normal procedures, we may ask you to confirm in writing any information or explanations given to us orally during our work.
21. You have instructed us to convert the financial statements into the iXBRL (inline eXtensible Business Reporting Language) format which is required by HMRC. We will use professional software to create the tagged financial statements and you therefore agree that we can process any standard data tags without your prior approval, only referring back to you for any non-standard or judgemental areas. It remains your legal responsibility to provide the information in the iXBRL format.
22. We will report to the Board of Directors or members as appropriate that, in accordance with this engagement letter and to assist you to fulfil your responsibilities, we have not carried out an audit but have compiled the financial statements from the accounting records and from the information and explanations supplied to us. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's Board of Directors, as a body, or the members for our work or for this report. If you wish to share this report with third parties, before doing so, you must discuss this with us, receive our consent and follow any stipulated conditions.
23. If financial information is published — on the limited company's or limited liability partnership's website or by other electronic means — which includes a report by us or otherwise associated with us, you must inform us of the electronic publication and get our consent before it occurs and ensure that it presents the financial information and our report properly. We have the right to withhold consent to the electronic publication of our report or the financial statements if they are to be published in an inappropriate manner.
24. You are responsible for ensuring that the limited company or limited liability partnership complies with the laws and regulations that apply to its activities, and for preventing non-compliance and detecting any that occurs.

PART B – PREPARATION OF NON-STATUTORY FINANCIAL STATEMENTS IN COMPLIANCE WITH A FINANCIAL REPORTING FRAMEWORK

SCHEDULE OF SERVICES

This schedule should be read in conjunction with the engagement letter and the terms of business. Only those paragraphs stated in the engagement letter agreed with a client shall be applicable to that client. The exact scope of work and the detail of exactly how and when it will be carried out will be agreed with the client from time to time.

RESPONSIBILITIES AND SCOPE FOR FINANCIAL STATEMENTS PREPARATION SERVICES

1. You have asked us to help you prepare the financial statements which comply with applicable accounting standards to enable profits to be calculated to meet the requirements of current tax legislation and to provide sufficient and relevant information to complete a tax return.
2. We will compile the financial statements for your approval based on the accounting records that you maintain and the information and explanations you give us.
3. You will approve and sign the financial statements to acknowledge responsibility for them, including the appropriateness of the accounting basis, and acknowledge responsibility for providing us with all information and explanations necessary for their compilation.
4. You have undertaken to make available to us, as and when required, all the accounting records and related financial information, including minutes of management meetings, which we need to do our work. You will provide us with all information and explanations relevant to the purpose and compilation of the financial statements, and you will disclose to us all relevant information in full.
5. You are responsible for ensuring that, to the best of your knowledge and belief, financial information, whether used by the business or for the financial statements, is accurate and complete. You are also responsible for ensuring that the activities of the business are conducted honestly, and for safeguarding the assets of the business and for taking reasonable steps to prevent and detect fraud and other irregularities.

6. We will plan our work on the basis that no report on the financial statements is required by statute or regulation for the year, unless you inform us in writing to the contrary. We will make enquiries of management and undertake any procedures that we judge appropriate but are under no obligation to perform procedures that may be required for assurance engagements such as audits or reviews.
7. Our work will not be an audit of the financial statements in accordance with International Standards on Auditing (UK) so we will not be able to provide any assurance that the accounting records or the financial statements are free from material misstatement, whether caused by fraud, other irregularities or error, or to identify weaknesses in internal controls. Since we will not carry out an audit, or confirm in any way the accuracy or reasonableness of the accounting records, we cannot provide any assurance whether the financial statements we prepare from those records will present a true and fair view.
8. We will advise you whether your records are adequate for preparation of the financial statements and recommend improvements on anything we come across during the course of our work.
9. We have a professional duty to compile financial statements that conform with generally accepted accounting principles from the accounting records and information and explanations given to us. The accounting policies on which the financial statements have been compiled will be disclosed in the notes to the financial statements. We will not compile financial statements if the accounting principles, or the accounting policies selected by management are inappropriate.
10. We also have a professional responsibility not to allow our name to be associated with financial statements which we believe may be misleading. Therefore, although we are not required to search for such matters, if we become aware, for any reason, that the financial statements may be misleading, we will discuss the matter with you with a view to agreeing appropriate adjustments and/or disclosures in the financial statements. If adjustments and/or disclosures that we consider appropriate are not made or if we are not provided with appropriate information and, as a result, we consider that the financial statements are misleading, we will withdraw from the engagement.
11. As part of our normal procedures we may ask you to confirm in writing any information or explanations given to us orally during our work.
12. We will report to you as appropriate that, in accordance with this engagement letter, we have not carried out an audit but have compiled the financial statements from the accounting records and from the information and explanations supplied to us. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than you for our work or for this report. If you wish to share this report with third parties, before doing so, you must discuss this with us, receive our consent and follow any stipulated conditions.
13. You are responsible for ensuring that the business complies with the laws and regulations that apply to its activities, and for preventing non-compliance and detecting any that occurs.

PART C – PREPARATION AND MAINTENANCE OF ACCOUNTING RECORDS

SCHEDULE OF SERVICES

This schedule should be read in conjunction with the engagement letter and the terms of business. Only those paragraphs stated in the engagement letter agreed with a client shall be applicable to that client. The exact scope of work and the detail of exactly how and when it will be carried out will be agreed with the client from time to time.

RESPONSIBILITIES AND SCOPE FOR ACCOUNTING SERVICES

1. We will assist you, as specifically instructed by you from time to time, with the business' book-keeping from source documents and with writing up the accounting records of the business.
2. Once we have been instructed to carry out specific work in respect of an accounting period, we will assume we are required to do the same work in each subsequent accounting period unless told otherwise by you.
3. You have undertaken to make available to us, as and when required, all the source documents which we will require to be able to do this work. You will provide us with all information and explanations relevant to the purpose and compilation of the accounting records, and you will disclose to us all relevant information in full and in a timely manner.
4. In order to carry out book-keeping and ledger preparation, the following source documents will be required where applicable for each accounting period:
 - 4.1. all sales invoices;
 - 4.2. all purchase invoices and payment vouchers, including expense claims and company credit card statements and vouchers;
 - 4.3. a record of all receipts and payments, either a list prepared by you or suitably annotated cheque stubs, paying-in book stubs and bank statements (which show full details of any online receipts and payments);
 - 4.4. all bank statements;
 - 4.5. all payroll records;
 - 4.6. all VAT records;
 - 4.7. all CIS records;

- 4.8. details at each period-end of any stock, work in progress, accrued or deferred income, accruals and prepayments;
 - 4.9. details of any assets owned by you personally but used in the business;
 - 4.10. details of any payments made by you personally but for business purposes;
 - 4.11. clear identification of any personal payments made by the business;
 - 4.12. details of any business mileage covered in personally-owned vehicles;
 - 4.13. any other documents or information which relates to the business and which may need to be accounted for.
5. Although we will assist you as above, you are responsible for:
- 5.1. ensuring that, to the best of your knowledge and belief, financial information, whether used by the business or for the accounting records, is accurate and complete;
 - 5.2. safeguarding the assets of the business;
 - 5.3. taking reasonable steps to prevent and detect fraud and other irregularities;
 - 5.4. ensuring that the activities of the business are conducted honestly and that it complies with the laws and regulations that apply to its activities, and for preventing non-compliance and detecting any that occurs.

PART D – PERSONAL TAX – INDIVIDUALS, SOLE TRADERS AND COUPLES

SCHEDULE OF SERVICES

This schedule should be read in conjunction with the engagement letter and the terms of business. Only those paragraphs stated in the engagement letter agreed with a client shall be applicable to that client. The exact scope of work and the detail of exactly how and when it will be carried out will be agreed with the client from time to time.

RESPONSIBILITY AND SCOPE FOR PERSONAL TAX SERVICES

1. We will prepare on your behalf your self-assessment tax returns together with any supplementary pages required from the information and explanations that you provide to us.

2. We will prepare the income tax and capital gains tax computations based on the information you supply to us.
3. You agree to check that returns we have prepared for you are correct and complete before you approve and sign them. Taxpayers who sign their returns cannot delegate this legal responsibility to others.
4. After obtaining your approval and signature we will submit these returns and computations to HM Revenue & Customs (HMRC).
5. You are no less responsible for errors in unapproved returns, submitted on the basis of the information provided to and processed by us, than if you had confirmed your approval of the returns.
6. We will tell you how much tax you should pay and when.
7. If appropriate, we will initiate repayment claims when tax has been overpaid.
8. We will advise you as to possible tax return related claims and elections arising from information supplied by you, other than as regards tax credits and universal credit. Where instructed by you we will make such claims and elections in the form and manner required by HMRC.
9. We will deal with any enquiry opened into your tax return by HMRC, prepare any amended returns which may be required and correspond with HMRC as necessary. Such work will not be included within any fixed fee agreed, and we reserve the right to (and normally will) make additional charges for this work. We recommend that you take out insurance to assist with your costs in respect of enquiries and investigations by HMRC.
10. To enable us to carry out our work you agree:
 - 10.1. to provide all information necessary for dealing with your affairs, including all sources of income, charges, allowances and capital transactions. We will rely on the information and documents being true, correct and complete and will not audit the information or those documents;
 - 10.2. to provide us with information in sufficient time for your tax return to be completed and submitted by the due date;
 - 10.3. to forward to us HMRC statements of account, copies of notices of assessment, letters and other communications received from HMRC in time to enable us to deal with them as may be necessary within the statutory time limits. Even where we have been registered as your agent with HMRC it is still essential that you let us have copies of any correspondence received, because HMRC are not obliged to send us copies of all communications issued to you;
 - 10.4. to provide full details of all UK residential property disposals including associated costs/valuations prior to disposal. Where you consider that you may be non-UK resident in the tax year of disposal, full details of all UK property disposals,

including disposals of shares in property rich companies, must be advised prior to exchange of contracts on any property disposal. If information is received after this, we cannot guarantee that we can provide advice on the amount of capital gains tax due; and

10.5. to authorise us to approach such third parties as may be appropriate, for information that we consider necessary to deal with your affairs.

11. Although we will assist you as above, you are legally responsible for:

11.1. ensuring that your self-assessment tax returns are correct and complete;

11.2. filing any returns by the due date; and

11.3. making payment of tax on time.

Failure to do this may lead to automatic penalties, surcharges and/or interest.

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

13. Where we act for both spouses, we will do so on the basis that you are a family unit. You both agree that, in all matters relating to your or your spouse's tax and financial affairs, we may deal directly with either of you and we may discuss with either of you the tax liabilities and/or financial affairs of the other. You undertake that all instructions, information or explanations that either of you gives to us will be on behalf of both of you. Similarly, if one of you signs a document, it will be on behalf of you both. If you wish to make any change to these arrangements at any time, or for them not to apply to anything specific, then please let us know. If a conflict of interest should arise between you in relation to your tax and financial affairs, we reserve the right to cease acting for both of you, or to advise one or other of you to obtain independent advice. In the context, "spouse" shall be taken in its widest meaning and will include anyone who we are reasonably entitled to believe you would wish us to treat as such.

Excluded, ad hoc and advisory work

14. The scope of our services provided to you will normally be only as set out above and all other services which we may offer are specifically excluded. However we may, but will not be obliged to, provide advice or assistance with other matters from time to time at your request. These may be the subject of a separate engagement letter at our option and may be subject to a separate fee. Examples of such work that you may wish to instruct us to undertake include:

14.1. reviewing and advising on PAYE notices of coding;

14.2. advising you on whether to operate your business as self-employed or through a personal service company;

14.3. registering you as self-employed;

- 14.4. advising on the extraction of cash/dividends from your company (including from your personal service company if you have been treated as a deemed employee under the IR35 rules for off-payroll working);
- 14.5. advising on the in-year capital gains tax (CGT) reporting requirements on disposals of property, and preparing the in-year return and calculating the CGT due where required;
- 14.6. advising on ad hoc transactions (for example pre-sale advice on the sale of assets);
- 14.7. advising on preparing business accounts on the cash basis and/or property letting income and expenditure computations on the accruals basis and helping you to make the requisite election(s); and
- 14.8. advising on tax credits and universal credit; these are, in effect, social security benefits, and your entitlement or otherwise will depend not only on your own circumstances but also on those of your household; we would require all relevant information to advise in this area.

PART E – TRUSTS AND ESTATES TAX RETURNS

SCHEDULE OF SERVICES

This schedule should be read in conjunction with the engagement letter and the terms of business. Only those paragraphs stated in the engagement letter agreed with a client shall be applicable to that client. The exact scope of work and the detail of exactly how and when it will be carried out will be agreed with the client from time to time.

RESPONSIBILITIES AND SCOPE FOR TRUST AND ESTATE TAX RETURN SERVICES

1. We will prepare:
 - 1.1. the trust's or estate's self-assessment tax returns, together with any supplementary pages required; and
 - 1.2. all inheritance tax returns requiredfrom the information and explanations that you provide to us.
2. After obtaining evidenced approval from you, we will submit these returns and computations to HM Revenue & Customs (HMRC).

3. Where agreed, we will maintain the accounting records of the trust or estate on your behalf from the information and explanations provided to us by you, or by others on your behalf, for the purposes of preparing the accounts and tax returns.
4. We will prepare the income and expenditure and capital accounts of the trust or estate from the accounting records and other information and explanations provided by you, or by others on your behalf, and will obtain your approval of the accounts.
5. We will calculate the income tax, capital gains tax and inheritance tax liabilities (as applicable) of the trust or estate and will advise you how much you should pay and when. We will advise you on the interest and penalty implications if tax is paid late. We will also check HMRC's calculations of the tax liabilities and initiate repayment claims if tax has been overpaid.
6. We will advise you on possible tax-return-related claims and elections arising from information supplied by you. If instructed by you, we will make such claims and elections in the form and manner required by HMRC.
7. We will deal with any enquiry opened into the trust's or state's tax return(s) by HMRC, prepare any amended returns which may be required and correspond with HMRC as necessary. Such work will not be included within any fixed fee agreed, and we reserve the right to (and normally will) make additional charges for this work. We recommend that you take out insurance to assist with your costs in respect of enquiries and investigations by HMRC.
8. If the terms of the trust or will require income or capital payments to be made to the beneficiaries, we will assist you in preparing all necessary forms relating to such payment.
9. To enable us to carry out our work, you agree:
 - 9.1. that all returns are to be made on the basis of full disclosure of all sources of income, charges, allowances and capital transactions;
 - 9.2. to provide all information necessary for dealing with the trust's or estate's taxation affairs (and trust registration and registration updates where applicable); we will rely on the information being true, correct and complete and will not audit the information;
 - 9.3. to advise us of distributions made within 30 days of such an event;
 - 9.4. to authorise us to approach such third parties as may be appropriate, for information that we consider necessary to deal with the trust's or estate's taxation affairs;
 - 9.5. to provide us with information in sufficient time for the trust's or estate's self-assessment and/or inheritance tax returns to be completed and submitted by the due date; and

- 9.6. to provide us with records of receipts & payments, records of invoices issued & received, and all other information to enable us to prepare income & expenditure and capital accounts.
10. Under anti-money laundering legislation trustees are obliged to maintain accurate and up-to-date records in writing of beneficial owners of and report specified information about the trust to HMRC. The trustees will be responsible for identifying whether or not the trust needs to be registered on the trust register maintained by HMRC and will deal with all registration requirements. For the purposes of completion of the self-assessment return, the trustees undertake to provide us with confirmation each year that either the registration has been completed or is not required. Whilst the trustees cannot delegate this responsibility, we can assist you to discharge it if so instructed.
11. You agree to provide us sufficient information to enable the tax returns to be accurately completed. You must provide us with all the information that we may require from time to time to enable us to advise you properly, and the provision of adequate systems shall always remain your ultimate responsibility.
12. If specialist advice is required, we may need to seek this from, or refer you to, appropriate specialists.
13. You will keep us informed of material changes in circumstances that could affect the income, capital gains and inheritance tax liabilities of the trust or estate. If you are unsure whether the change is material, please tell us so that we can assess its significance.
14. You will forward to us HMRC statements of account, copies of notices of assessment, letters and other communications received from HMRC by you in time to enable us to deal with them as may be necessary within the statutory time limits. Even where we have been registered as your agent with HMRC it is still essential that you let us have copies of any correspondence received, because HMRC are not obliged to send us copies of all communications issued to you.
15. As trustees or executors you have legal responsibility for:
- 15.1. ensuring that the trust's or estate's tax returns are correct and complete;
 - 15.2. filing any returns by the due date; and
 - 15.3. paying tax on time.

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

16. Legal responsibility for approval of the returns cannot be delegated to others. As trustees or executors you agree to check that returns that we have prepared are correct and complete before approving them.
17. You are no less responsible for errors in unapproved returns, submitted on the basis of the information provided to and processed by us, than if you had confirmed your approval of the returns.

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

Excluded, ad hoc and advisory work

19. The scope of our services provided to you will be only as set out above and all other services which we may offer are excluded. If you instruct us to do so, we will provide such other taxation, ad hoc and advisory services as may be agreed between us from time to time. These may be the subject of a separate engagement letter at our option. If appropriate we will agree with you a separate fee for any such work that you instruct us to undertake. Examples of such work that you may wish to instruct us to undertake include:

19.1. advising you of the occasions of charge to inheritance tax, the basis of the charge and when the tax liability is due for payment;

19.2. advising on ad hoc transactions (for example the sale of assets held by the trust or estate);

19.3. dealing with any enquiry opened into the trust's or estate's tax returns by HMRC; and

19.4. dealing with any enquiries and/or assessments raised by HMRC in relation to inheritance tax.

PART F – PARTNERSHIP TAX RETURNS

SCHEDULE OF SERVICES

This schedule should be read in conjunction with the engagement letter and the terms of business. Only those paragraphs stated in the engagement letter agreed with a client shall be applicable to that client. The exact scope of work and the detail of exactly how and when it will be carried out will be agreed with the client from time to time.

RESPONSIBILITIES AND SCOPE FOR PARTNERSHIP TAX RETURN SERVICES

1. We will prepare the partnership self-assessment tax returns and the annual partnership statements, together with any supplementary pages required, from the information and explanations that the partnership provides to us.
2. We will prepare the income and capital gains computations based on the information and explanations that the partnership provides to us for inclusion in the partnership tax return.

3. You agree to check that returns we have prepared for you are correct and complete before you approve and sign them. Taxpayers who sign their returns cannot delegate this legal responsibility to others.
4. After obtaining your approval and signature we will submit these returns and computations to HM Revenue & Customs (HMRC).
5. If instructed by you, we will advise you as partners on possible partnership tax return-related claims and elections arising from information supplied by the partnership. Where instructed by you we will make such claims and elections in the form and manner required by HMRC.
6. If instructed, we will provide each partner or their agent with details of the partner's allocations from the return based on the partnership statement to enable partners to fill in their self-assessment tax returns.
7. We will deal with any enquiry opened into the partnership tax return by HMRC, prepare any amended returns which may be required and correspond with HMRC as necessary. Such work will not be included within any fixed fee agreed, and we reserve the right to (and normally will) make additional charges for this work. We recommend that you take out insurance to assist with your costs in respect of enquiries and investigations by HMRC.
8. To enable us to carry out our work you agree:
 - 8.1. to provide all information necessary for dealing with the partnership's tax affairs, including all sources of income, charges, allowances and capital transactions. We will rely on the information and documents being true, correct and complete and will not audit the information or those documents;
 - 8.2. to provide us with information in sufficient time for the partnership tax return to be completed and submitted by the due date;
 - 8.3. to forward to us HMRC statements of account, copies of notices of assessment, letters and other communications received from HMRC in time to enable us to deal with them as may be necessary within the statutory time limits. Even where we have been registered as the partnership's agent with HMRC it is still essential that you let us have copies of any correspondence received, because HMRC are not obliged to send us copies of all communications issued to you;
 - 8.4. to provide full details of all UK residential property disposals including associated costs/valuations prior to disposal. Where you consider that you may be non-UK resident in the tax year of disposal, full details of all UK property disposals, including disposals of shares in property rich companies, must be advised prior to exchange of contracts on any property disposal. If information is received after this, we cannot guarantee that we can provide advice on the amount of capital gains tax due; and
 - 8.5. to authorise us to approach such third parties as may be appropriate, for information that we consider necessary to deal with your affairs.

9. Although we will assist you as above, you are legally responsible for:

9.1. ensuring that your partnership tax returns are correct and complete;

9.2. filing any returns by the due date; and

9.3. making payment of tax on time.

Failure to do this may lead to automatic penalties, surcharges and/or interest.

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

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

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

Excluded, ad hoc and advisory work

13. The scope of our services provided to you will normally be only as set out above and all other services which we may offer are specifically excluded. However we may, but will not be obliged to, provide advice or assistance with other matters from time to time at your request. These may be the subject of a separate engagement letter at our option and may be subject to a separate fee. Examples of such work that you may wish to instruct us to undertake include:

13.1. advising on the in-year capital gains tax (CGT) reporting requirements on disposals of property, and preparing the in-year return and calculating the CGT due where required;

13.2. advising on ad hoc transactions (for example the sale or purchase of assets);
and

13.3. advising on preparing accounts on the cash basis and helping you to make the requisite election.

PART G – LIMITED LIABILITY PARTNERSHIPS (LLP) TAX RETURN

SCHEDULE OF SERVICES

This schedule should be read in conjunction with the engagement letter and the terms of business. Only those paragraphs stated in the engagement letter agreed with a client shall be applicable to that client. The exact scope of work and the detail of exactly how and when it will be carried out will be agreed with the client from time to time.

RESPONSIBILITIES AND SCOPE FOR LIMITED LIABILITY PARTNERSHIPS (LLP) TAX RETURN SERVICES

1. We will prepare the LLP self-assessment tax return which includes the annual partnership statements, together with any supplementary pages required, from the information and explanations that the LLP provides to us.
2. We will prepare the income and capital gains computations based on the information and explanations that the LLP provides to us for inclusion in the LLP tax return.
3. You agree to check that returns we have prepared for you are correct and complete before you approve and sign them. Taxpayers who sign their returns cannot delegate this legal responsibility to others.
4. After obtaining your approval and signature we will submit these returns and computations to HM Revenue & Customs (HMRC).
5. If instructed by you, we will advise you as members of the LLP on possible partnership-tax-return-related claims and elections arising from information supplied by the LLP in the form and manner required by HMRC.
6. If instructed, we will provide each member or their agent with details of the member's allocations from the return based on the partnership statement to enable members to fill in their self-assessment tax returns.
7. We will deal with any enquiry opened into the partnership tax return by HMRC, prepare any amended returns which may be required and correspond with HMRC as necessary. Such work will not be included within any fixed fee agreed, and we reserve the right to (and normally will) make additional charges for this work. We recommend that you take out insurance to assist with your costs in respect of enquiries and investigations by HMRC.
8. To enable us to carry out our work you agree:
 - 8.1. to provide all information necessary for dealing with the LLP's tax affairs, including all sources of income, charges, allowances and capital transactions. We will rely on

the information and documents being true, correct and complete and will not audit the information or those documents;

- 8.2. to provide us with information in sufficient time for the partnership tax return to be completed and submitted by the due date;
 - 8.3. to forward to us HMRC statements of account, copies of notices of assessment, letters and other communications received from HMRC in time to enable us to deal with them as may be necessary within the statutory time limits. Even where we have been registered as the LLP's agent with HMRC it is still essential that you let us have copies of any correspondence received, because HMRC are not obliged to send us copies of all communications issued to you;
 - 8.4. to provide full details of all UK residential property disposals including associated costs/valuations prior to disposal. Where you consider that you may be non-UK resident in the tax year of disposal, full details of all UK property disposals, including disposals of shares in property rich companies, must be advised prior to exchange of contracts on any property disposal. If information is received after this, we cannot guarantee that we can provide advice on the amount of capital gains tax due; and
 - 8.5. to authorise us to approach such third parties as may be appropriate, for information that we consider necessary to deal with the LLP's affairs.
9. Although we will assist you as above, you are legally responsible for:
- 9.1. ensuring that the LLP's partnership tax returns are correct and complete;
 - 9.2. filing any returns by the due date; and
 - 9.3. making payment of tax on time.

Failure to do this may lead to automatic penalties, surcharges and/or interest.

10. You are no less responsible for errors in unapproved returns, submitted on the basis of the information provided to and processed by us, than if you had confirmed your approval of the returns.
11. You will keep us informed of material changes in the LLP's circumstances that could affect its tax position. If you are unsure whether the change is material, please tell us so that we can assess its significance.
12. The work carried out within this engagement will be in respect of the LLP's tax affairs. Any work to be carried out for the individual members (for example submitting their own tax returns or making related claims and elections) will be set out in a separate letter of engagement.

Excluded, ad hoc and advisory work

13. The scope of our services provided to you will normally be only as set out above and all other services which we may offer are specifically excluded. However we may, but will

not be obliged to, provide advice or assistance with other matters from time to time at your request. These may be the subject of a separate engagement letter at our option and may be subject to a separate fee. Examples of such work that you may wish to instruct us to undertake include:

- 13.1. advising on the in-year capital gains tax (CGT) reporting requirements on disposals of property, and preparing the in-year return and calculating the CGT due where required;
- 13.2. advising on ad hoc transactions (for example the sale or purchase of assets);
and
- 13.3. advising on preparing accounts on the cash basis and helping you to make the requisite election.

PART H – CORPORATION TAX

SCHEDULE OF SERVICES

This schedule should be read in conjunction with the engagement letter and the terms of business. Only those paragraphs stated in the engagement letter agreed with a client shall be applicable to that client. The exact scope of work and the detail of exactly how and when it will be carried out will be agreed with the client from time to time.

RESPONSIBILITIES AND SCOPE FOR CORPORATION TAX SERVICES

1. We will prepare the company's corporate tax self-assessment (CTSA) return.
2. We will prepare the corporation tax computations and supporting schedules required for preparation of the company tax returns from accounts, information and explanations provided to us on your behalf.
3. After obtaining your evidenced approval and signature, we will submit these returns and computations to HM Revenue & Customs (HMRC).
4. We will tell you how much tax the company should pay and when. Where appropriate, we will initiate repayment claims when tax has been overpaid. We will advise on the interest and penalty implications if corporation tax is paid late.
5. We will inform you if instalment payments of corporation tax are due for an accounting period, and the dates they are payable. By the date agreed, we will calculate the quarterly instalments which should be made on the basis of information supplied by you.

6. We will advise you on possible tax-return-related claims and elections arising from information supplied by you. If instructed by you, we will make such claims and elections in the form and manner required by HMRC.
7. We will deal with any enquiry, information request, inspection, compliance check or other intervention opened into the company's corporate tax affairs by HMRC. We will prepare any amended returns which may be required, calculate any related tax liabilities and correspond with HMRC as necessary. Such work will not be included within any fixed fee agreed, and we reserve the right to (and normally will) make additional charges for this work.
8. For the purpose of the delivery of the company's tax return, we will use commercial software to apply XBRL tags to items in the accounts as we consider appropriate for the purposes of submission of the accounts in iXBRL via the relevant official gateway for tax purposes.
9. We will, to the extent we consider necessary, manually amend or apply tags if the software has not applied automatic tagging or if we consider any automatic tagging to have been inappropriate.
10. We will provide you with detailed information about the tagging applied for your approval if requested to do so.
11. To enable us to carry out our work, you agree:
 - 11.1. that all returns are to be made on the basis of full disclosure of all sources of income, charges, allowances and capital transactions;
 - 11.2. to provide full information necessary for dealing with the company's affairs; we will rely on the information and documents being true, correct and complete and will not audit the information or those documents;
 - 11.3. to authorise us to approach such third parties as may be appropriate, for information that we consider necessary to deal with the company's affairs;
 - 11.4. to provide us with information in sufficient time for the company's CTSA return to be completed and submitted by the due date following the end of the tax year;
 - 11.5. to provide information on matters affecting the company's tax liability for the accounting period in respect of which instalments are due at least four weeks before the due date of each instalment; this information should include details of trading profits and other taxable activities up to the date the information is provided, together with estimates to the end of the accounting period;
 - 11.6. to provide us with information on advances or loans made to directors, shareholders or their associates during an accounting period and any repayments made or write-offs authorised within three months of the end of the relevant accounting period;

- 11.7. to forward to us HMRC statements of account, copies of notices of assessment, letters and other communications received from HMRC in time to enable us to deal with them as may be necessary within the statutory time limits. Even where we have been registered as the company's agent with HMRC it is still essential that you let us have copies of any correspondence received, because HMRC are not obliged to send us copies of all communications issued to you; and
- 11.8. that the company is not a member of a group or consortia for corporation tax purposes.
12. Even though you are engaging us to help you meet your corporation tax obligations, the directors on behalf of the company are legally responsible for:
- 12.1. ensuring that the CTSA return (including XBRL tags and iXBRL file) and any other returns submitted are correct and complete;
- 12.2. filing any returns by the due date; and
- 12.3. paying tax on time.
- Failure to do any of the above may lead to penalties and/or interest.
13. Legal responsibility for approval of the return cannot be delegated to others. You agree to check that returns that we have prepared for the company are correct and complete before approving them.
14. You are no less responsible for errors in unapproved returns, submitted on the basis of the information provided to and processed by us, than if you had confirmed your approval of the returns.
14. You will keep us informed of material changes in circumstances that could affect the tax liabilities of the company. If the directors are unsure whether the change is material, please tell us so that we can assess its significance.
15. The work carried out within this engagement will be in respect of the company's tax affairs. Any work to be carried out for the directors on a personal basis will be set out in a separate letter of engagement.

Excluded, ad hoc and advisory work

16. The scope of our services provided to you will normally be only as set out above and all other services which we may offer are specifically excluded. However we may, but will not be obliged to, provide advice or assistance with other matters from time to time at your request. These may be the subject of a separate engagement letter at our option and may be subject to a separate fee. Examples of such work that you may wish to instruct us to undertake include:
- 16.1. advising you on ad hoc transactions (for example the sale or purchase of assets); advising you when corporation tax is due on loans by the company to

directors or shareholders or their associates, and calculating the payments due or the amount repayable when the loans are repaid;

- 16.2. advising you on and preparing enhanced expenditure claims and reliefs, including those relating to research and development;
 - 16.3. advising you on, and preparing analyses of, expenditure and detailed capital allowance claims for renovation of buildings;
 - 16.4. preparation and submission of a group allocation allowance statement;
 - 16.5. preparation and submission of a corporate interest restriction return; and
 - 16.6. assistance with country-by-country reporting notifications, senior accounting officer reporting obligations, and the company tax strategy document.
17. For personal service companies, or where you are engaging with a personal service company, we will agree with you a separate fee for any such work you instruct us to undertake. Examples of such work that you may wish to instruct us to undertake include:
- 17.1. helping you determine deemed employment status under IR35 rules for work undertaken for clients by the company;
 - 17.2. where deemed employment status under the IR35 rules applies to work undertaken for clients by the company, calculating the deemed employment payment where deemed employment status under the IR35 rules applies to work undertaken for clients by the company and accounting through payroll to HMRC for the tax and NIC etc;
 - 17.3. where the off-payroll working rules apply and your company pays deemed employees' personal service companies, accounting via payroll for tax and NIC etc on the payments; and
 - 17.4. where you have contractors working for you via their own personal service companies, helping you to determine whether you are "small" under the off-payroll working rules and, if you are large or medium sized, helping you to determine the deemed employment status of those contractors and assist you in preparing employment status determination statements to give to labour supply agencies and those contractors.

PART I – PAYROLL SERVICES

SCHEDULE OF SERVICES

This schedule should be read in conjunction with the engagement letter and the terms of business. Only those paragraphs stated in the engagement letter agreed with a client shall be applicable to that client. The exact scope of work and the detail of exactly how and when it will be carried out will be agreed with the client from time to time.

RESPONSIBILITIES AND SCOPE FOR PAYROLL SERVICES

1. We will prepare your UK payroll for each payroll period to meet UK employment tax requirements, specifically:
 - 1.1. calculating the pay as you earn (PAYE) income tax deductions, including at the Scottish and Welsh rates of income tax, if applicable;
 - 1.2. calculating the employees' national insurance contributions (NIC) deductions;
 - 1.3. calculating the employer's NIC liabilities;
 - 1.4. calculating statutory payments, for example, statutory sick pay and/or statutory maternity pay;
 - 1.5. calculating reclaims of statutory payments, for example, maternity payments;
 - 1.6. calculating employee and employer pension contributions for employees who are members of workplace pension schemes (including those who are auto-enrolled) on the basis of the information that you provide to us;
 - 1.7. processing any employee and employer pension contribution refunds through the payroll on the basis of the information that you provide to us;
 - 1.8. calculating other statutory and non-statutory deductions; and
 - 1.9. submitting information online to HMRC under Real Time Information (RTI) for PAYE.
2. Before the time of payment through the payroll or due date, we will prepare and send to you the following documents for delivering information to HMRC:
 - 2.1. payroll summary report showing the reconciliation from gross to net for each employee and all relevant payroll totals;
 - 2.2. the data included within each Full Payment Submission (FPS) for taxable pay for each employee;
 - 2.3. a payslip for each employee;
 - 2.4. a form P45 for each leaver;

- 2.5. a report showing your PAYE and NIC liability, student loan repayments etc and due date for payment; and
- 2.6. a workplace pension contributions report showing:-
 - 2.6.1. any employee and employer pension contributions payable in respect of each employee to the respective workplace pension scheme(s) of which they are members and the due date(s) for payment;
 - 2.6.2. any employee pension contribution refunds payable to any employee; and
 - 2.6.3. any employer pension contribution refunds due to you for any employee who has ceased membership of the scheme(s).
3. We will submit each FPS online to HMRC. The FPS must normally reach HMRC on or before the contractual payday (ie, the date that employees are entitled to be paid) but we will file it for you on, or before, the actual day that monies change hands if you have made us aware of that date in order to be compliant with PAY regulations. You must ensure the data provided to us is complete and accurate and your attention is drawn to your legal responsibilities as set out below.
4. For each tax month we will prepare, if appropriate, an Employer Payment Summary (EPS) from the information and explanations that you provide to us. (Examples of EPS data include statutory payments, employment allowance, construction industry scheme deductions, or confirmation that no payments were, or will be, made to employees during that tax month or for future tax months).
5. We will submit the EPS online to HMRC. The EPS must reach HMRC by the 19th of the month following the tax month to which it relates. You must ensure that the data provided to us is complete and accurate and your attention is drawn to your legal responsibilities as set out below.
6. At the end of the tax year we will:
 - 6.1. prepare the final FPS (or EPS) and submit this to HMRC. The due date for submitting the final FPS is on or before the last actual payday of the tax year (however as made clear above we will still require to know the contractual pay day too as that is held within the FPS), failing which, the final EPS for the year must reach HMRC by 19 April following the end of the tax year. You must ensure that the data provided to us is complete and accurate and your attention is drawn to your legal responsibilities as set out below; and
 - 6.2. prepare and send to you Form P60 for each employee on the payroll at the year-end so you can give them to employees by the statutory due date of 31 May following the end of the tax year.
7. In respect of the operation of the Construction Industry Scheme for subcontractors (CIS) we will;

- 7.1. where requested, advise you on the operation of CIS and/or help you as agreed with your compliance with the scheme;
- 7.2. include CIS figures on any given return we submit to HMRC on your behalf, but only where you make us aware that CIS figures need to be included on such return and where those figures are available to us at least 5 days before the due date for that return;
- 7.3. notify you if we become aware that you need to comply with the requirements of CIS where you are not already doing so. But please note that we will not be liable for your failure to register for or comply with the scheme unless we are specifically asked to advise on whether and how the scheme may apply to you.
8. We will deal with any compliance check or enquiry by HMRC into the payroll data submitted and correspond with HMRC as necessary. We will prepare and submit any amended returns or data for previous tax years. Such work will not be included within any fixed fee agreed, and we reserve the right to (and normally will) make additional charges for this work.
9. We will deal with any online secure messages sent to us by HMRC, or forwarded to us by you, in respect of your payroll, for example, code number notifications, student loan repayment notices etc.
10. We will submit national insurance number (NINO) verification requests as appropriate to verify or obtain a NINO for a new employee.
11. Any enquiries from individual employees regarding their pay or other payroll details will be referred back to you.
12. To enable us to carry out our work, you agree:
 - 12.1. that all information required to be delivered online is submitted on the basis of full disclosure;
 - 12.2. to provide full information necessary for dealing with your payroll affairs and workplace pension scheme contributions and refunds; we will rely on the information and documents being true, correct and complete and will not audit the information or those documents;
 - 12.3. to agree with us the name(s) of the person(s) authorised by you to notify us of changes in employees and in rates of pay and other information relevant to the services provided under this schedule; we will process the changes only if notified by that/those individual(s);
 - 12.4. to advise us in writing of changes of payroll pay dates;

- 12.5. to notify us at least 5 working days before the payroll pay date of all transactions or events which may need to be reflected in the payroll for the period, including details of:
- all new employees (including full names, address, date of birth, gender, national insurance number, their start date and starter form) and details of their remuneration package (including benefits-in-kind to be payrolled);
 - for employees whose benefits-in-kind are being payrolled, their names, the identity of the benefits-in-kind, and the cash equivalent amounts to be included in payroll;
 - for employees who are active pension scheme members, name of pension scheme, pensionable pay, employee and employer contribution rates, dates from/to which contributions and qualifying earnings payable;
 - names and dates of birth of all apprentices aged under 25;
 - names and dates of birth of all employees aged under 21;
 - all changes to remuneration packages (including benefits-in-kind to be payrolled);
 - employee expenses which need to be included in payroll to account for either income tax or Class 1 NIC or both;
 - expenses for each employee if the expense is to be reimbursed gross through payroll as an addition to net pay;
 - information necessary to enable us to calculate statutory payments, ie, statutory sick pay, statutory maternity pay, statutory adoption pay, statutory paternity pay, statutory shared parental pay, statutory parental bereavement pay;
 - irregular and/or ad hoc payments and the dates to be paid; and
 - all leavers, their annual salary before any salary sacrifices, how often paid, unworked notice period, contractual payment in lieu of notice (PILON), date of termination of employment, age, number of years' service, the last payment prior to termination and when paid, and the components parts of the termination package, including statutory redundancy pay, compensation for loss of office, any bonus payable on termination and any payments made after the leaving date;
- 12.6. to notify us within 5 working days of your receiving or becoming aware of any opt-out notices or any other requests to cease membership of a scheme, so that we can cease to calculate any relevant pension contributions and process any required refunds;
- 12.7. to be fully conversant with the IR35 rules for off-payroll working and to notify us immediately if you suspect or become aware that these rules may already apply to you or may start to apply to you as a result of an action you intend to take (eg taking on a new client or supplier/contractor);
- 12.8. to register with HMRC in advance of the tax year, to notify which benefits-in-kind are to be payrolled for which employees (as agents, we cannot do this);

- 12.9. to keep us informed of changes in circumstances that could affect the payroll; if you are unsure whether a change is material, please tell us so we can assess its significance; and
 - 12.10. to authorise us to approach such third parties as may be appropriate, for information that we consider necessary to deal with your payroll.
13. If the information required to complete the payroll services set out above is received later than the dates specified above or agreed with us, we will still endeavour to process the payroll and returns to meet the filing deadlines; but we will not be liable for any costs or other losses arising if the payroll is late or the returns are filed late in these circumstances. We may charge an additional fee for work carried out in a shorter time period.
14. If specialist advice is required, we may need to seek this from, or refer you to, appropriate specialists.
15. Even though you are engaging us to help you meet your payroll obligations, you are legally responsible for:
- 15.1. ensuring that the data in your payroll submissions is correct and complete;
 - 15.2. complying with auto-enrolment obligations;
 - 15.3. making any submissions by the due date; and
 - 15.4. paying tax and NIC on time.
- Failure to do any of the above may lead to penalties and/or interest.
16. Employers cannot delegate these legal responsibilities to others.
17. You are no less responsible for errors in unapproved returns, submitted on the basis of the information provided to and processed by us, than if you had confirmed your approval of the returns.
18. If you require us to make a correction after the FPS or EPS has been submitted, you will let us know as soon as possible and, ideally, before the next payroll run. We may charge an additional fee for doing so.
19. 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. Even where we have been registered as your agent with HMRC it is still essential that you let us have copies of any correspondence received, because HMRC are not obliged to send us copies of all communications issued to you. You should also keep a note of any telephone communication you have with HMRC's tax credits helpline or DWP's universal credits helpline, including the date and time of the call, and the name of the helpline operator(s).

20. You confirm that the IR35 rules for off-payroll working do not apply to you, either as a deemed employee of a client or as an employer of deemed employees.

Excluded, ad hoc and advisory work

21. The scope of our services provided to you will normally be only as set out above and all other services which we may offer are specifically excluded. However we may, but will not be obliged to, provide advice or assistance with other matters from time to time at your request. These may be the subject of a separate engagement letter at our option and may be subject to a separate fee. Examples of such work that you may wish to instruct us to undertake include:

21.1. work in connection with employee workplace pension schemes other than that detailed above including helping with setting up and administering workplace pension schemes, including referring you to appropriate specialists where necessary;

21.2. advising you on or processing payroll amounts in relation to deemed employment status personal service companies under IR35 rules, including:-

21.2.1. where deemed employment status applies or may apply to work undertaken for clients by you; or

21.2.2. where you have contractors working for you through their own personal service companies;

21.3. assisting you in the operation of the Construction Industry Scheme (CIS) for subcontractors;

21.4. registering you for PAYE or CIS;

21.5. conducting PAYE, and benefits and expenses health checks; and

21.6. advising on ad hoc transactions, for example, termination payments to employees.

PART J – BENEFITS-IN-KIND RETURNS

SCHEDULE OF SERVICES

This schedule should be read in conjunction with the engagement letter and the terms of business. Only those paragraphs stated in the engagement letter agreed with a client shall be applicable to that client. The exact scope of work and the detail of exactly how and when it will be carried out will be agreed with the client from time to time.

RESPONSIBILITIES AND SCOPE FOR BENEFITS-IN-KIND RETURN SERVICES

1. We will prepare forms P11D, as may be required for each employee including directors, and form P11D(b) based on the accounts, information and explanations provided to us on your behalf.
2. We will submit the forms P11D for any benefits/employees for whom benefits are provided but not payrolled with the form P11D(b) after the form P11D(b) has been approved by you.
3. We will prepare and send to you the P11D information for you to forward to your employees and directors by the statutory due date (currently 6 July following the end of the tax year).
4. We will calculate your Class 1A NIC liability on the benefits and expenses that you are obliged to pay HMRC by the due date, and send payment instructions to you.
5. We will deal with any compliance check or enquiry by HMRC into the benefits-in-kind returns submitted, prepare any amended returns which may be required and correspond with HMRC as necessary. Such work will not be included within any fixed fee agreed, and we reserve the right to (and normally will) make additional charges for this work.
6. To enable us to carry out our work, you agree:
 - 6.1. that all returns are to be made on the basis of full disclosure;
 - 6.2. to provide full information necessary for dealing with your benefits-in-kind; we will rely on the information and documents being true, correct and complete and will not audit the information or those documents;
 - 6.3. to notify us after the end of the tax year of all transactions or events which may need to be reflected in the forms P11D or P11D(b) for the period, including details of all employees who received benefits during the year and full details of those benefits;
 - 6.4. to authorise us to approach such third parties as may be appropriate that we consider necessary to deal with completing the benefits-in-kind returns; and

- 6.5. to approve the returns so they can be submitted on or before the filing deadline (currently 6 July after the end of the tax year).
7. Even though you are engaging us to help you meet your end-of-year benefits-in-kind return obligations, you are legally responsible for:
 - 7.1. ensuring that your declaration on form P11D(b) is true to the best of your knowledge and belief and therefore that the entries on the related forms P11D are correct and complete;
 - 7.2. filing any returns by the due date after the end of the tax year; and
 - 7.3. making payment of Class 1A NIC on time.Failure to do any of the above may lead to penalties and/or interest.
8. The provider of the benefits-in-kind cannot delegate this legal responsibility to others. You agree to check that the forms that we have prepared for you are correct and complete before approving them.
9. You are no less responsible for errors in unapproved returns, submitted on the basis of the information provided to and processed by us, than if you had confirmed your approval of the returns.
10. 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. Even where we have been registered as your agent with HMRC it is still essential that you let us have copies of any correspondence received, because HMRC are not obliged to send us copies of all communications issued to you and, in most cases, will not do so.

Excluded, ad hoc and advisory work

11. The scope of our services provided to you will normally be only as set out above and all other services which we may offer are specifically excluded. However we may, but will not be obliged to, provide advice or assistance with other matters from time to time at your request. These may be the subject of a separate engagement letter at our option and may be subject to a separate fee. Examples of such work that you may wish to instruct us to undertake include:
 - 11.1. advising in relation to payrolling benefits-in-kind;
 - 11.2. advising in relation to salary sacrifice and other optional remuneration arrangements;
 - 11.3. advising on PAYE settlement agreements and/or approved expenses scale rates; and
 - 11.4. conducting PAYE and benefits and expenses health checks.

PART K – VAT RETURNS

SCHEDULE OF SERVICES

This schedule should be read in conjunction with the engagement letter and the terms of business. Only those paragraphs stated in the engagement letter agreed with a client shall be applicable to that client. The exact scope of work and the detail of exactly how and when it will be carried out will be agreed with the client from time to time.

RESPONSIBILITIES AND SCOPE FOR VAT RETURN SERVICES

1. We will prepare or review (as agreed) your UK VAT returns on the basis of the information and explanations supplied by you.
2. Where applicable, we will also prepare or review (as agreed) your UK Intrastat returns, EC Sales Lists or mini one-stop shop (MOSS) returns on the basis of the information and explanations supplied by you.
3. Where appropriate, we will calculate the partial exemption annual adjustment.
4. Where appropriate, we will calculate the annual Capital Goods Scheme adjustment.
5. We will forward to you the completed return calculations and related information for you to review. Once approved by you, we will submit the returns and other requisite information to HMRC.
6. Based on the information you provide to us, we will tell you how much VAT you should pay and when.
7. Where appropriate, we will initiate repayment claims if tax has been overpaid. We will advise on the interest and penalty implications if UK VAT is paid late.
8. We will deal with any compliance check or enquiry by HMRC into the VAT returns, Intrastat returns, EC Sales Lists and/or MOSS returns, prepare any amended returns which may be required and correspond with HMRC as necessary. Such work will not be included within any fixed fee agreed, and we reserve the right to (and normally will) make additional charges for this work.
9. To enable us to carry out our work, you agree:
 - 9.1. that all returns are to be made on the basis of full disclosure;
 - 9.2. that you are responsible for ensuring that the information provided is, to the best of your knowledge, accurate and complete; the returns are prepared or reviewed solely on the basis of the information provided by you and we accept no responsibility for any VAT liabilities arising due to inaccuracies or omissions in the information that you provide which may lead to a misdeclaration on which penalties and interest may arise;

- 9.3. to authorise us to approach such third parties as may be appropriate, for information we consider necessary to deal with the returns;
 - 9.4. to provide us with all the records relevant to the preparation of your returns in the agreed format (including digitally where MTD applies);
 - 9.5. to provide us with all those records as soon as possible after the return period ends; we would ordinarily need a minimum of 10 working days before submission to complete our work. If the records are provided later or are incomplete or unclear, we accept no responsibility for any 'default surcharge' penalty that may arise; if feasible, we may agree to complete your return within a shorter period but may charge an additional fee for so doing. Please note that EC Sales Lists (21 days) and MOSS returns (20 days) have tighter submission deadlines than the normal UK VAT returns;
 - 9.6. to satisfactorily answer any queries arising within 2 days of them being raised with you;
 - 9.7. to correctly apply VAT to all sales. If you are unsure what rate to charge (if any) on any particular supply, then please ask us. NB The rate to charge depends on the nature of the supply and the place of supply; and
 - 9.8. to identify any circumstances where VAT incurred by the company cannot be reclaimed, or private-use adjustment needs to be made eg goods for own consumption, fuel for private journeys etc.
10. If you are unsure which records we need, or when your VAT periods end, or of anything else with regard to VAT, please ask us.
11. Unless otherwise agreed, we will prepare the VAT returns on the "normal basis". You will notify us if any of the following are applicable to you :
- 11.1. The Flat Rate Scheme.
 - 11.2. Retail schemes.
 - 11.3. The Capital Goods Scheme.
 - 11.4. The Annual Accounting Scheme.
 - 11.5. Partial exemption.
 - 11.6. TOMS.
 - 11.7. EC sales or acquisitions.
12. We may advise you from time to time in relation to the above special schemes and requirements, but we will have no responsibility for identifying or recommending when they may apply or be advantageous to you.

13. Even though you are engaging us to help you meet your VAT return obligations, you are legally responsible for:

13.1. ensuring that your returns are correct and complete;

13.2. filing any returns by the due date; and

13.3. paying tax on time.

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

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

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

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

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

18. You will forward to us HMRC statements of account, copies of notices of assessment, letters and other communications received from HMRC, in sufficient time to enable us to deal with them as may be necessary within the statutory time limits. Even where we have been registered as your agent with HMRC it is still essential that you let us have copies of any correspondence received, because HMRC are not obliged to send us copies of all communications issued to you and, in most cases, will not do so.

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

20. You are responsible for deciding whether you should be registered for VAT. In doing so you must monitor the monthly turnover of each business you are involved with, and the combined monthly turnover of any which should or may be aggregated for VAT purposes. If you do not understand what you need to do, please ask us.

21. If you wish us to assist you in notifying HMRC of your liability to be VAT registered, you must give us clear instructions to assist you in the VAT registration process. You should notify us of your instructions in good time to enable the VAT registration application form to be submitted within the statutory time limit of one month following the month in which you exceeded the VAT registration threshold in force at that time. We will not be

responsible if you fail to notify us in time and incur a late registration penalty as a result. The same applies for equivalent non-UK taxes.

22. If you provide digital services to consumers in the EU, you are responsible either for registering for VAT in that member state, or for registering for VAT Mini One Stop Shop (MOSS) in the UK.
23. If EC Sales Lists need to be completed, you are responsible for obtaining all of your customers' VAT registration numbers in other member states and to check with HMRC any numbers that you are not completely satisfied with.

Excluded, ad hoc and advisory services

24. The scope of our services provided to you will normally be only as set out above and all other services which we may offer are specifically excluded. However we may, but will not be obliged to, provide advice or assistance with other matters from time to time at your request. These may be the subject of a separate engagement letter at our option and may be subject to a separate fee. Examples of such work that you may wish to instruct us to undertake include:
 - 24.1. reconciling VAT outputs with turnover;
 - 24.2. advising on ad hoc transactions;
 - 24.3. reviewing and advising on a suitable partial exemption method to use in preparing the return;
 - 24.4. advising you on any supplementary information to be submitted on a voluntary basis with the Making Tax Digital for VAT (MTD) returns;
 - 24.5. advising you on the requirements of MTD as they apply to you, including any exemptions or relaxations available to you;
 - 24.6. making recommendations to you about the use of cash accounting, annual accounting, flat-rate and other suitable methods of accounting for VAT; making recommendations to you about the use of MOSS if you supply digital services to consumers in the EU; and
 - 24.7. providing you with advice on VAT.

PART L – TAX INVESTIGATIONS

SCHEDULE OF SERVICES

This schedule should be read in conjunction with the engagement letter and the terms of business. Only those paragraphs stated in the engagement letter agreed with a client shall be applicable to that client. The exact scope of work and the detail of exactly how and when it will be carried out will be agreed with the client from time to time.

RESPONSIBILITIES AND SCOPE FOR TAX INVESTIGATION SERVICES

1. We will act on your behalf in the matter of any investigation by HMRC.
2. Where required, we will prepare a report on your behalf giving full disclosure of your tax affairs and, once agreed by you, submit it to HMRC.
3. We will negotiate with HMRC on any question of taxation, interest and penalties.
4. Such work will not be included within any fixed fee agreed, and we reserve the right to (and normally will) make additional charges for this work. We recommend that you take out insurance to assist with your costs in respect of enquiries and investigations by HMRC.
5. To enable us to carry out our work in relation to the investigation you agree:
 - 5.1. that all information to be given to HMRC in the course of the investigation is to be made on the basis of full disclosure of all sources of income, charges, allowances and capital transactions;
 - 5.2. to provide full information necessary for dealing with the investigation;
 - 5.3. to authorise us to communicate with such third parties as may be appropriate, and that we consider necessary to deal with the investigation;
 - 5.4. to provide information promptly to enable us to deal with the investigation expeditiously and to act in your interests in order to qualify for such reduction as may be appropriate for the cause of the error and the level of disclosure if there are tax liabilities or penalties for earlier years;
 - 5.5. to forward to us, immediately upon receipt, copies of all HMRC correspondence, statements of account, PAYE coding notices, notices of assessment, letters and other communications received from HMRC as may be relevant to the investigation to enable us to deal with them as may be necessary. Even where we have been registered as your agent with HMRC it is still essential that you let us have copies of any correspondence received, because HMRC are not obliged to send us copies of all communications issued to you and, in most cases, will not do so;

- 5.6. to keep us informed about significant changes in your circumstances if they are likely to affect the outcome of the investigation; if you are unsure whether the change is material, please let us know so that we can assess its significance or otherwise; and
- 5.7. to notify us immediately of any insurance cover you have for enquiries into your tax returns by HMRC.
6. The outcome of some income tax enquiries may be related to, or impact on, claims to tax credits and universal credit. We will not address the tax credits and universal credit issues unless we have explicitly agreed to do so.
7. We must make it clear that if, at any time, we consider that:
- 7.1. you are not cooperating with us and/or answering our enquiries fully and frankly; or
- 7.2. you are unwilling to make full disclosure or you refuse to do so;
- we will immediately cease to act and inform HMRC of that fact (albeit not the reasons for ceasing to act). In that event, any fees you have already paid will not be reimbursed and you will remain liable for any unbilled costs.
8. If specialist advice is required in connection with the investigation, we may need to seek this from, or refer you to, appropriate specialists.

PART M – UNPROMPTED TAXATION DISCLOSURES

SCHEDULE OF SERVICES

This schedule should be read in conjunction with the engagement letter and the terms of business. Only those paragraphs stated in the engagement letter agreed with a client shall be applicable to that client. The exact scope of work and the detail of exactly how and when it will be carried out will be agreed with the client from time to time.

RESPONSIBILITIES AND SCOPE FOR UNPROMPTED TAX DISCLOSURES

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

- 3.1. register you for an appropriate disclosure facility after you agree to that approach;
and
- 3.2. submit information to HMRC relating to your disclosure, once it is agreed by you.
4. We will negotiate with HMRC on any issue relating to taxation, interest and penalties with the aim of settling your United Kingdom taxation affairs.
5. We will, if instructed by you on a case-by-case basis:
 - 5.1. make appeals to HMRC against assessments and/or determinations of taxation and/or penalties issued by HMRC during the course of our work. These appeals may include requests for the collection of the amount assessed/determined to be postponed pending full resolution of the enquiry/investigation. We cannot guarantee that HMRC will accept the appeal and/or postponement application;
 - 5.2. request HMRC undertake an internal review of their decision(s) and make representations to the review officer; and
 - 5.3. make representations to HMRC on your behalf if HMRC indicates it intends to publish your details (eg as a deliberate defaulter).
6. The outcome of some income tax disclosures may be related to or impact on claims to tax credits and universal credit. We will not address the tax credits and universal credit issues unless we explicitly agree to do so.
7. We must make it clear that if at any time we consider that:
 - 7.1. you are not cooperating with us and answering our enquiries fully and frankly; or
 - 7.2. you do not fulfil your responsibilities as per paragraph 12 below; or
 - 7.3. you are unwilling to make full disclosure or you refuse to do sothen we will immediately cease to act and inform HMRC of that fact (albeit not the reasons for ceasing to act). In that event, any fees you have already paid will not be reimbursed and you will remain liable for any unbilled costs.
8. As part of the disclosure, either we (on your behalf) or HMRC may propose alternative dispute resolution to resolve matters. In such cases, we will negotiate on your behalf as part of this process. However, if the mediation is not successful and the case continues, the terms set out in this engagement letter will continue to apply to all work carried out on your behalf following the mediation.
9. Where specialist advice is required in connection with the voluntary disclosure, we may need to seek this from or refer you to appropriate specialists and/or tax counsel. We will only do this when instructed by you.
10. Such work will not be included within any fixed fee agreed, and we reserve the right to (and normally will) make additional charges for this work.

11. Where you request us to advise on ancillary matters connected with the disclosure to HMRC, we will confirm your instruction in this regard in writing and, if appropriate, issue to you a separate engagement letter to cover these ancillary matters. Where it is not appropriate to issue a separate engagement letter, we will carry out this additional advice under the terms of this engagement letter (although we reserve the right to charge an additional fee).
12. To enable us to carry out our work in relation to the voluntary disclosure you agree:
 - 12.1. that all information and documentation to be given to HMRC in the course of the voluntary disclosure is to be made on the basis of full disclosure of all sources of income, charges, allowances and capital transactions;
 - 12.2. to provide full information necessary for dealing with the voluntary disclosure;
 - 12.3. to authorise us to communicate with such third parties as may be appropriate and that we consider necessary to deal with the voluntary disclosure;
 - 12.4. to provide information promptly to enable us to deal with the voluntary disclosure expeditiously and to act in your interests in order to qualify for such reduction as may be appropriate for the cause of the error and the level of disclosure if there are tax liabilities or penalties for earlier years;
 - 12.5. to forward to us, immediately upon receipt, copies of all HMRC correspondence, statements of account, PAYE coding notices, notices of assessment, letters and other communications received from HMRC as may be relevant to the voluntary disclosure to enable us to deal with them as may be necessary. Even where we have been registered as your agent with HMRC it is still essential that you let us have copies of any correspondence received, because HMRC are not obliged to send us copies of all communications issued to you and, in most cases, will not do so;
 - 12.6. to keep us informed about significant changes in your circumstances if they are likely to affect the outcome of the voluntary disclosure. If you are unsure whether the change is material or not please let us know so that we can assess its significance or otherwise; and
 - 12.7. to notify us immediately of any insurance cover you have for this voluntary disclosure including any queries raised by HMRC following its submission.
13. To the extent that our advice covers non-UK tax aspects, you must confirm this with an appropriately qualified professional adviser in the relevant territory before any irrevocable action is taken. We would be pleased to liaise with them as appropriate.

PART N – SPECIALIST OR AD HOC TAXATION SERVICES

SCHEDULE OF SERVICES

This schedule should be read in conjunction with the engagement letter and the terms of business. Only those paragraphs stated in the engagement letter agreed with a client shall be applicable to that client. The exact scope of work and the detail of exactly how and when it will be carried out will be agreed with the client from time to time.

RESPONSIBILITIES AND SCOPE IN RELATION TO AD HOC TAXATION SERVICES

1. We will provide ad hoc tax advisory services as requested by you from time to time and as agreed by us in writing.
2. Our services may include telephone conversations, attendance at meetings and written advice, as and when requested by you.
3. If additional or specialist expertise is required, we may need to seek this from, or refer you to, a specialist.
4. Such work will not be included within any fixed fee agreed, and we reserve the right to (and normally will) make additional charges for this work.
5. You agree to provide full information necessary for us to advise in relation to your affairs. We will rely on the information and documents being true, correct and complete and will not audit the information or those documents.
6. If you require tax advice in relation to a proposed transaction, we recommend that you instruct us sufficiently in advance so that we have time to give properly considered advice before the transaction takes place.
7. You authorise us to approach such third parties as may be appropriate, for information that we consider necessary to provide the advice.
8. You will keep us informed of material changes in your circumstances that could affect the tax advisory services we are providing. If you are unsure whether the change is material, please let us know so that we can assess its significance.
9. 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. Even where we have been registered as your agent with HMRC it is still essential that you let us have copies of any correspondence received, because HMRC are not obliged to send us copies of all communications issued to you and, in most cases, will not do so. You should also keep a note of any telephone communication you have with HMRC, including the date and time of the call, and the name of the helpline operator(s).

PART 0 – COMPANY SECRETARIAL SERVICES

SCHEDULE OF SERVICES

This schedule should be read in conjunction with the engagement letter and the terms of business. Only those paragraphs stated in the engagement letter agreed with a client shall be applicable to that client. The exact scope of work and the detail of exactly how and when it will be carried out will be agreed with the client from time to time.

RESPONSIBILITIES AND SCOPE IN RELATION TO COMPANY SECRETARIAL SERVICES

1. A private limited company or limited liability partnership is required by statute to:
 - 1.1. maintain a registered office address at all times, being a physical address in England or Wales to which formal correspondence can be sent and at which formal notices can be served;
 - 1.2. correctly maintain certain records at all times (eg its statutory books, including details of its address(es), officers and share register); and
 - 1.3. file certain returns and information at Companies House, either annually (eg the confirmation statement) or within a specified time of an event occurring (eg changes to officers, PSCs, shares, address etc).

The company and/or its officers may be liable to a fine and/or criminal prosecution for failing to comply with these statutory obligations.

2. We will assist the directors and officers to fulfil these obligations, based on the information and explanations provided to us by you or on your behalf. You will disclose to us all relevant information in full and in a timely manner, and we will be entitled to rely on that information without carrying out additional checks on its accuracy or completeness.
3. Where we allow you to use our address as your registered office:
 - 3.1. we will forward to your home or trading address, within a reasonable amount of time, any correspondence or telephone messages we receive which we consider to be important. We will not forward any correspondence or telephone messages which we consider to be for the purposes of marketing to you; and
 - 3.2. you agree not to publicise our address as your trading address; if you do so, we reserve the right to charge such additional fees as we consider reasonable in respect of forwarding trading correspondence or telephone messages to you.
4. We will maintain the limited company or limited liability partnership's statutory books in a format in which they are required to be maintained.

5. We will act as your agent to:
 - 5.1. complete and submit the company's confirmation statement; and
 - 5.2. complete and submit any other forms which are required by law to be filed at Companies House from time to time.
6. We can assist you with incorporating a new company or striking off an existing one, though such work will not be included within any fixed fee agreed and we reserve the right to (and normally will) make additional charges for this work.
7. We accept no responsibility for fines or regulatory action taken against the directors if the statutory requirements relating to information at Companies House are not adhered to.
8. You agree to keep us fully informed of any relevant changes or events which are required to be notified to Companies House, within one week of the change or event. We will be entitled to assume there have been no changes to information held by Companies House unless you have told us otherwise.
9. You will forward to us any communications received from Companies House, in sufficient time to enable us to deal with them as may be necessary within the requisite time limits.
10. We will be acting as your agent in doing this work. The directors of a limited company or designated members of a limited liability partnership remain ultimately responsible at all times for compliance with its statutory obligations.

PART P – OTHER

SCHEDULE OF SERVICES

This schedule should be read in conjunction with the engagement letter and the terms of business. Only those paragraphs stated in the engagement letter agreed with a client shall be applicable to that client. The exact scope of work and the detail of exactly how and when it will be carried out will be agreed with the client from time to time.

RESPONSIBILITIES AND SCOPE IN RELATION TO OTHER SERVICES

1. During the course of our work we will notify you if we become aware of any matters not otherwise covered by our instructions but of which we feel you should be aware because such matter;
 - 1.1. represents an opportunity for you to save tax or improve your profitability or net worth; or
 - 1.2. requires your attention to avoid the possibility of a statutory or legal risk.

2. Other than as required by statute or the rules of our professional body, we will not actively seek to identify such matters unless specifically instructed to do so under the other provisions of our engagement.
3. There are many other areas in which we can be of assistance, and we will be pleased to discuss any matters with you. These other services include:
 - 3.1. strategic advisory advice including;
 - 3.1.1. strategic planning;
 - 3.1.2. operational reviews;
 - 3.1.3. project appraisal;
 - 3.1.4. mergers, acquisitions or joint ventures;
 - 3.1.5. raising equity or debt finance;
 - 3.1.6. shareholder agreements and other corporate governance devices;
 - 3.1.7. exit planning;
 - 3.1.8. restructuring.
 - 3.2. reports in support of returns or claims, e.g. insurance company certificates, government grants, etc.;
 - 3.3. references in support of loan applications or for other purposes;
 - 3.4. advice on the selection and implementation of computer systems.
 - 3.5. advice on the selection and recruitment of staff.
 - 3.6. management accounting, including such matters as cash flow statements, costing systems, etc, and advice on management;
 - 3.7. advice on your personal finances and/or tax position;
 - 3.8. a review of your VAT status, including (but not limited to):
 - 3.8.1. whether or not you are required to register for VAT (whether in the UK and/or other countries);
 - 3.8.2. whether you are required (or it is beneficial to you) to register for Making Tax Digital for VAT;
 - 3.8.3. whether you are required to register for VAT Mini One Stop Shop (MOSS) in the UK;

- 3.8.4. whether you are required to charge VAT on export sales (and/or to submit EC Sales Lists); and
- 3.8.5. whether you are otherwise complying with VAT requirements;
- 3.9. a review of your PAYE status, including (but not limited to):
 - 3.9.1. whether you are properly operating PAYE;
 - 3.9.2. whether you are correctly determining your employment status and that of your employees, workers and contractors (in particular in the context of IR35);
 - 3.9.3. whether you are complying with your pension obligations;
 - 3.9.4. whether you are properly declaring benefits-in-kind provided to you, your employees or others;
 - 3.9.5. whether you are complying with your obligations under the Construction Industry Scheme; and
 - 3.9.6. whether you are otherwise complying with PAYE requirements;
- 3.10. advice on business management and other financial matters.
- 4. Such work will not be included within any fixed fee agreed, and we reserve the right to (and normally will) make additional charges for this work.
- 5. We would remind you that you remain ultimately responsible at all times for your financial and taxation affairs.