



TaxSense MULTI ENTITY/SERVICES LETTER OF ENGAGEMENT

Accountants

PLEASE USE A DARK INKED PEN TO RECORD WHICH SECTIONS APPLY (PREFERABLY BLACK)

Section 1:

Client Name:	
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Section 2:

Address:		
Postcode:		Date:

Section 3:

CLIENT LEGAL ENTITY SECTION [Only one box MUST be ticked. the legal name of the entity must be stated above.]

Sole Trader	<input type="checkbox"/>	(tick)	Partnership	<input type="checkbox"/>	(tick)	Limited Company	<input type="checkbox"/>	(tick)
Individual	<input type="checkbox"/>	(tick)				Limited Liability Partnership	<input type="checkbox"/>	(tick)

Section 4:

THE SERVICES SECTION [Tick all services that the client wishes the firm to provide]
Identify only the services to be provided by the firm to the legal entity stated above. The services selected above are the services to be provided by the firm to the client.

ANNUAL ACCOUNTS Sole-traders & partnerships only	<input type="checkbox"/>	FINANCIAL STATEMENTS Limited companies and LLP's only	<input type="checkbox"/>	PAYROLL SERVICES	<input type="checkbox"/>
BOOKKEEPING SERVICES	<input type="checkbox"/>	VAT SERVICES	<input type="checkbox"/>	MANAGEMENT ACCOUNTS	<input type="checkbox"/>
Construction Industry Scheme (CIS) Admin	<input type="checkbox"/>	Self Assessment Annual Taxation Return (SA100) Individuals only (inc. company directors/partners)			<input type="checkbox"/>
MANAGEMENT ACCOUNTS					
Monthly	<input type="checkbox"/>	We understand that you require us to prepare the management accounts of your business for the month/quarter ended;			
Quarterly	<input type="checkbox"/>	<input type="text"/> and subsequent months/quarters			

Section 5:

THE PROVISION OF SERVICES TERM SECTION

18 months 24 months 36 months 48 months 60 months

Minimum term agreement: automatically renewable. Unless you cancel this agreement as set out elsewhere then this agreement will automatically renew at the end of the term.

You have instructed us to prepare your financial statements/annual accounts/personal tax services for the year ended and subsequent years. Payroll services; bookkeeping; VAT; management accounts; unless stated otherwise shall be provided from the date of acceptance by the firm.

If you wish us to deal with earlier years please tick here

Dear Sir/Madam,

This letter confirms the basis on which we provide services to you so as to avoid any misunderstandings of our respective responsibilities.

We will not be responsible for earlier years. You or your previous advisers will deal with outstanding returns, assessments and other matters relating to earlier periods and will agree the position with the tax authorities. It is our policy to confirm in writing advice upon which you may wish to rely and must carry the signature of the principle which will never be provided by any form of electronic communication method such as but not exclusively email. You have been provided with and accepted the firms fixed price quotation provided separately.

Nature of services

This agreement supersedes any verbal or written representation including a quotation of fees by any representative of the firm. Where there is any discrepancy between any terms written and provided prior to the signing of this agreement then the terms in this agreement shall always apply.

The legal parties

'Client': Means the person or person or entity [limited company; sole trader; partnership; Limited Liability Partnership] named above; (stated above) or legally appointed representative of the partnership such as the managing partner, or director of a limited company.

'Firm': Means Taxsense Accountants see foot of this agreement for full trading style.

Preamble

This is a multi entity agreement and the terms of this agreement apply as follows:

Section 1: Client Name

Section 2: Client Address

Section 3: Client Legal Entity

Section 4: Services

Section 5: Provision of Services term (in months)

Section 6: Specific Services - Services Specific to Legal Entity

Section 7: Specific Services – Services NOT Specific to Legal Entity

Section 8: General

Section 9: Signature

Section 10: Acceptance

The tick marks or crosses in the boxes alongside the legal entity and services set out in sections a, b & c are the basis of a. Who the client entity is; b. The services that are to be provided by the firm to the client and c. The minimum term period over which the client wishes the firm to provide those services.

Specific legal terms:

The client legal entity terms shall apply to the type of legal entity stated at the head of this agreement (CLIENT ENTITY NAMED ABOVE). Example: Where the legal entity is a limited company then the legal conditions for a limited company shall apply.

Specific services:

Only those services ticked or marked in the services section shall apply to this agreement. For the purposes of clarity if the client is unsure of which articles of this agreement apply then they should make their concerns known in writing to the firm at their head office within 28 days of the date of the signing of this agreement.

Extent of liability of fellow directors and business partners:

Where one person (in the case of limited companies an officer of the company; limited liability partnerships a partner; partnerships a partner; or someone claims to be one of the aforementioned) signs this agreement then this agreement shall apply to all officers, directors, partners and controllers, and shall be bound by those terms as though they had signed them in person, unless they inform the firm otherwise in writing at the firm's head office by recorded delivery letter within 28 days of the agreement being signed.

This letter and the articles laid out here are the terms that relate to the agreement between the above named parties ['client' and 'firm']

Section 6 – Services Specific to Legal Entity: Personal Tax for Individuals

Article 1 – Ref: PTI

In this section only the terms which relate to the specific legal entity ticked (marked) in the legal entities section shall apply to this agreement. Example where a partnership only the sections relating to the partners and partnership shall apply.

Self Assessment Annual Taxation Return (SA100)

PERSONAL TAX – INDIVIDUALS

[Your spouse is legally responsible for [his/her] own tax affairs and should be dealt with independently. However, if both spouses sign this letter you agree that we can disclose to your spouse such details of your financial affairs as are required to consider your combined tax position.]

- (a) We shall be pleased to act as your personal tax advisers in the UK with effect from the date of signing this document.
- (b) We will prepare your personal income tax return together with all supporting schedules and prepare your self-assessment of tax.
- (c) We will forward to you your tax return form and supporting schedules in duplicate for your approval and signature. Once the return has been approved and signed (see verbal approvals elsewhere in this agreement) by you and returned to us, we will submit it with the computations to the Inland Revenue. You authorise us to file the return electronically under the Inland Revenue Electronic Lodgement Service.
- (d) We will advise you as to amounts of tax and National Insurance contributions to be paid and the dates by which you should make the payments, including payments on account and the balancing payment, and if appropriate we will initiate repayment claims when tax and national insurance contributions appear to have been overpaid.
- (e) We will deal with the Inland Revenue regarding any amendments required to your return and prepare any amended returns which may be required.
- (f) We will advise as to claims and elections arising from the tax return and from information supplied by you and, where instructed by you, we will make such claims and elections in the form and manner required by the Inland Revenue.
- (g) You have asked us to undertake all correspondence with the Inland Revenue on your behalf. To avoid any problems would you please send to us any forms or correspondence received from the Inland Revenue as soon as you receive them. In particular would you please ensure that no payments are made to the Inland Revenue without our confirmation that the demands are correct. HMRC tax investigations and correspondence relating to the same and or any penalty or fine imposed by HMRC are specifically excluded from any fixed fee quotation.
- (h) The Inland Revenue has powers to charge both interest and penalties if there is a delay in submitting a tax return. Such charges are automatic if the tax return is submitted after 31st January following the end of the tax year, or if any payments are made after the respective due dates. HMRC tax investigations and correspondence relating to the same and or any penalty or fine imposed by HMRC are specifically excluded from any fixed fee quotation.
- (i) The Inland Revenue audits a number of tax returns each year, many of these audits are the result of a random selection. Assistance in respect of such an audit beyond the answering of straightforward queries regarding entries on the tax return is additional work and will result in separate charges. We will keep you fully informed before undertaking any extra work in respect of such an audit.
- (j) We will provide our professional services outlined in this letter with reasonable care and skill. However, we will not be responsible for any losses, penalties, surcharges, interest or additional tax liabilities arising from the supply by you or others of incorrect or incomplete information, or your or others' failure to supply any appropriate information or your failure to act on our advice or respond promptly to communications from us or the tax authorities.

Section 6 – Services Specific to Legal Entity: Personal Tax for Individuals

Article 1 – Ref: PTI

- (k) You agree that we can approach such third parties as may be appropriate for information that we consider necessary to deal with your affairs.
- (l) Please sign and return the enclosed Inland Revenue form 64-8, which authorises the Inland Revenue to send us copies of formal notices. In practice, the Inland Revenue will treat this as authority to correspond with us, in which case they will not correspond with you except to the extent that they are formally required to do so. However, this authority does not apply to all Inland Revenue correspondence, and even where it does, the Inland Revenue sometimes overlook it. You should therefore always send us the originals or copies of all communications you receive from the Inland Revenue. We will be pleased to advise on any other taxation matters referred to us and would strongly encourage you to approach us before entering into any complex or unusual transactions in order that we can assess their tax implications.
- (j) the firm will not take instructions prior to the signing of this letter by all relevant parties and a copy has been signed by the firms principle or their officially appointed representative, even where in writing by the client or where accepted by the firm by anyone other than the principle or their officially appointed representative.
- (k) where the firm issue this letter of engagement to the client and it is not signed by the client and the firm commence operating as the clients accountants then unless the client informs the firm otherwise in writing within 7 days of the date that the letter of engagement was delivered by the client (delivered means: by hand the trading offices of the client or where posted 4 days after posting) this agreement will be deemed to apply as though it had been signed by the client.

Your responsibilities: provision of information by you

You are legally responsible for making correct returns by the due date and for payment of tax on time. Failure to meet the deadlines may result in automatic penalties, surcharges and/or interest.

To enable us to carry out our work you agree:

- (a) that all returns are to be made on the basis of full disclosure of all sources of income, charges, allowances and capital transactions;
- (b) To provide full information necessary for dealing with your affairs: we will rely on the information and documents being true, correct and complete and will not audit the information or those documents;
- (d) To provide us with information in sufficient time for your tax return to be completed and submitted by the due date following the end of the tax year. In order that we can do this, we need to receive all relevant information by the time requested. If you have asked us to submit your self-assessment tax return by 30 September following the end of the tax year so that the Inland Revenue calculate your tax liability and notify you of your 31 January balancing payment [and code out the first £1,000 of any underpayment]: in order to meet this date you agree to provide us with all relevant information by 30th July;
- (e) To forward to us on receipt copies of all Inland Revenue statements of account, [PAYE coding notices,] notices of assessment, letters and other communications received from the Inland Revenue to enable us to deal with them as may be necessary within the statutory time limits; and
- (f) To keep us informed about significant changes in your circumstances if they are likely to affect your tax position.
- (g) The firm operate a planned processing scheduling system. The client will be allocated an accounts data delivery date when all accounting data must be provided by the client to the firm, generally speaking this period is 90 days after the clients company financial year end. Handling additional data after this date is charged at the firms prevailing hourly rate shown elsewhere in this agreement. The firm reserve the right to waive all or some of that amount at their absolute discretion without prejudice to any part of this agreement.
- (h) Failure to provide the data stated in (e) above within the stated time constraints might lead to a delay in preparing the company's year-end accounts.
- (i) Provide within 90 days of your financial year end all accounting data necessary for the firm to meet its obligations under this agreement.

Section 6 – Services Specific to Legal Entity: Personal Tax for Sole Traders

Article 2 - Ref: PTST

In this section only the terms which relate to the specific legal entity ticked (marked) in the legal entities section shall apply to this agreement. Example where a partnership only the sections relating to the partners and partnership shall apply.

Self Assessment Annual Taxation Return (SA100)

PERSONAL TAX – SOLE TRADERS

[Your spouse is legally responsible for [his/her] own tax affairs and should be dealt with independently. However, if both spouses sign this letter you agree that we can disclose to your spouse such details of your financial affairs as are required to consider your combined tax position.]

- (a) We shall be pleased to act as your personal tax advisers in the UK with effect from the date of signing this document.
- (b) We will prepare your personal income tax return together with all supporting schedules and prepare your self-assessment of tax.
- (c) We will forward to you your tax return form and supporting schedules in duplicate for your approval and signature. Once the return has been approved and signed (see verbal approvals elsewhere in this agreement) by you and returned to us, we will submit it with the computations to the Inland Revenue. You authorise us to file the return electronically under the Inland Revenue Electronic Lodgement Service.
- (d) We will advise you as to amounts of tax and National Insurance contributions to be paid and the dates by which you should make the payments, including payments on account and the balancing payment, and if appropriate we will initiate repayment claims when tax and national insurance contributions appear to have been overpaid.
- (e) We will deal with the Inland Revenue regarding any amendments required to your return and prepare any amended returns which may be required.
- (f) We will advise as to claims and elections arising from the tax return and from information supplied by you and, where instructed by you, we will make such claims and elections in the form and manner required by the Inland Revenue.
- (g) You have asked us to undertake all correspondence with the Inland Revenue on your behalf. To avoid any problems would you please send to us any forms or correspondence received from the Inland Revenue as soon as you receive them. In particular would you please ensure that no payments are made to the Inland Revenue without our confirmation that the demands are correct. HMRC tax investigations and correspondence relating to the same and or any penalty or fine imposed by HMRC are specifically excluded from any fixed fee quotation.
- (h) The Inland Revenue has powers to charge both interest and penalties if there is a delay in submitting a tax return. Such charges are automatic if the tax return is submitted after 31st January following the end of the tax year, or if any payments are made after the respective due dates. HMRC tax investigations and correspondence relating to the same and or any penalty or fine imposed by HMRC are specifically excluded from any fixed fee quotation.
- (i) The Inland Revenue audits a number of tax returns each year, many of these audits are the result of a random selection. Assistance in respect of such an audit beyond the answering of straightforward queries regarding entries on the tax return is additional work and will result in separate charges. We will keep you fully informed before undertaking any extra work in respect of such an audit.
- (j) We will provide our professional services outlined in this letter with reasonable care and skill. However, we will not be responsible for any losses, penalties, surcharges, interest or additional tax liabilities arising from the supply by you or others of incorrect or incomplete information, or your or others' failure to supply any appropriate information or your failure to act on our advice or respond promptly to communications from us or the tax authorities.
- (k) You agree that we can approach such third parties as may be appropriate for information that we consider necessary to deal with your affairs.

Section 6 – Services Specific to Legal Entity: Personal Tax for Sole Traders

Article 2 - Ref: PTST

- (l) Please sign and return the enclosed Inland Revenue form 64-8, which authorises the Inland Revenue to send us copies of formal notices. In practice, the Inland Revenue will treat this as authority to correspond with us, in which case they will not correspond with you except to the extent that they are formally required to do so. However, this authority does not apply to all Inland Revenue correspondence, and even where it does, the Inland Revenue sometimes overlook it. You should therefore always send us the originals or copies of all communications you receive from the Inland Revenue. We will be pleased to advise on any other taxation matters referred to us and would strongly encourage you to approach us before entering into any complex or unusual transactions in order that we can assess their tax implications.
- (j) the firm will not take instructions prior to the signing of this letter by all relevant parties and a copy has been signed by the firms principle or their officially appointed representative, even where in writing by the client or where accepted by the firm by anyone other than the principle or their officially appointed representative.
- (k) where the firm issue this letter of engagement to the client and it is not signed by the client and the firm commence operating as the clients accountants then unless the client informs the firm otherwise in writing within 7 days of the date that the letter of engagement was delivered by the client (delivered means: by hand the trading offices of the client or where posted 4 days after posting) this agreement will be deemed to apply as though it had been signed by the client.

Your responsibilities: provision of information by you

You are legally responsible for making correct returns by the due date and for payment of tax on time. Failure to meet the deadlines may result in automatic penalties, surcharges and/or interest.

To enable us to carry out our work you agree:

- (a) that all returns are to be made on the basis of full disclosure of all sources of income, charges, allowances and capital transactions;
- (b) To provide full information necessary for dealing with your affairs: we will rely on the information and documents being true, correct and complete and will not audit the information or those documents;
- (d) To provide us with information in sufficient time for your tax return to be completed and submitted by the due date following the end of the tax year. In order that we can do this, we need to receive all relevant information by the time requested. If you have asked us to submit your self-assessment tax return by 30 September following the end of the tax year so that the Inland Revenue calculate your tax liability and notify you of your 31 January balancing payment [and code out the first £1,000 of any underpayment]: in order to meet this date you agree to provide us with all relevant information by 30th July;
- (e) To forward to us on receipt copies of all Inland Revenue statements of account, [PAYE coding notices,] notices of assessment, letters and other communications received from the Inland Revenue to enable us to deal with them as may be necessary within the statutory time limits; and
- (f) To keep us informed about significant changes in your circumstances if they are likely to affect your tax position.
- (g) The firm operate a planned processing scheduling system. The client will be allocated an accounts data delivery date when all accounting data must be provided by the client to the firm, generally speaking this period is 90 days after the clients company financial year end. Handling additional data after this date is charged at the firms prevailing hourly rate shown elsewhere in this agreement. The firm reserve the right to waive all or some of that amount at their absolute discretion without prejudice to any part of this agreement.
- (h) Failure to provide the data stated in (e) above within the stated time constraints might lead to a delay in preparing the company's year-end accounts.
- (i) Provide within 90 days of your financial year end all accounting data necessary for the firm to meet its obligations under this agreement.

Section 6 – Services Specific to Legal Entity: Personal Tax for Partnership Partners

Article 3 - Ref: PTP

In this section only the terms which relate to the specific legal entity ticked (marked) in the legal entities section shall apply to this agreement. Example where a partnership only the sections relating to the partners and partnership shall apply.

Self Assessment Annual Taxation Return (SA100)

PERSONAL TAX – PARTNERSHIP PARTNERS

- a) [Your spouse is legally responsible for [his/her] own tax affairs and should be dealt with independently. However, if both spouses sign this letter you agree that we can disclose to your spouse such details of your financial affairs as are required to consider your combined tax position.]
- b) We shall be pleased to act as your personal tax advisers in the UK with effect from the date of signing this document.
- c) We will prepare the partnership accounts. [All other partners to sign separate letter of engagement for their own tax affairs and self assessment forms] We will forward to you the partnership tax return form [SA800] and supporting schedules in duplicate for your approval and signature the SA800 partnership need only be signed by a single managing partner. Once the return has been approved and signed by the managing partner and returned to us, we will submit it with the computations to the Inland Revenue. Please note provision for verbal authorisation set out elsewhere in this agreement. You authorise us to file the return electronically under the Inland Revenue Electronic Lodgement Service.
- d) We will prepare partners personal income tax (where they have signed a separate [individual] letter of engagement) together with all supporting schedules and prepare your self-assessment of tax.
- e) We will forward to you your tax return form and supporting schedules in duplicate for your approval and signature. Once the return has been approved and signed by you and returned to us, we will submit it with the computations to the Inland Revenue. You authorise us to file the return electronically under the Inland Revenue Electronic Lodgement Service.
- f) We will advise you as to amounts of tax and National Insurance contributions to be paid and the dates by which you should make the payments, including payments on account and the balancing payment, and if appropriate we will initiate repayment claims when tax and national insurance contributions appear to have been overpaid.
- g) We will deal with the Inland Revenue regarding any amendments required to your return and prepare any amended returns which may be required.
- h) We will advise as to claims and elections arising from the tax return and from information supplied by you and, where instructed by you, we will make such claims and elections in the form and manner required by the Inland Revenue.
- i) You have asked us to undertake all correspondence with the Inland Revenue on your behalf. To avoid any problems would you please send to us any forms or correspondence received from the Inland Revenue as soon as you receive them. In particular would you please ensure that no payments are made to the Inland Revenue without our confirmation that the demands are correct.
- j) The Inland Revenue has powers to charge both interest and penalties if there is a delay in submitting a tax return. Such charges are automatic if the tax return is submitted after 31st January following the end of the tax year, or if any payments are made after the respective due dates.
- k) The Inland Revenue audits a number of tax returns each year, many of these audits are the result of a random selection. Assistance in respect of such an audit beyond the answering of straightforward queries regarding entries on the tax return is additional work and will result in separate charges. We will keep you fully informed before undertaking any extra work in respect of such an audit.
- l) We will provide our professional services outlined in this letter with reasonable care and skill. However, we will not be responsible for any losses, penalties, surcharges, interest or additional tax liabilities arising from the supply by you or others of incorrect or incomplete information, or your or others' failure to supply any appropriate information or your failure to act on our advice or respond promptly to communications from us or the tax authorities.

Section 6 – Services Specific to Legal Entity: Personal Tax for Partnership Partners

Article 3 - Ref: PTP

- m) You agree that we can approach such third parties as may be appropriate for information that we consider necessary to deal with your affairs.
- n) Please sign and return the enclosed Inland Revenue form 64-8, which authorises the Inland Revenue to send us copies of formal notices. In practice, the Inland Revenue will treat this as authority to correspond with us, in which case they will not correspond with you except to the extent that they are formally required to do so. However, this authority does not apply to all Inland Revenue correspondence, and even where it does, the Inland Revenue sometimes overlook it. You should therefore always send us the originals or copies of all communications you receive from the Inland Revenue. We will be pleased to advise on any other taxation matters referred to us and would strongly encourage you to approach us before entering into any complex or unusual transactions in order that we can assess their tax implications.
- o) The firm will not take instructions prior to the signing of this letter by all relevant parties and a copy has been signed by the firm's principle or their officially appointed representative, even where in writing by the client or where accepted by the firm by anyone other than the principle or their officially appointed representative.
- p) Where the firm issues this letter of engagement to the client and it is not signed by the client and the firm commences operating as the client's accountants then unless the client informs the firm otherwise in writing within 7 days of the date that the letter of engagement was delivered by the client (delivered means: by hand the trading offices of the client or where posted 4 days after posting) this agreement will be deemed to apply as though it had been signed by the client

Your responsibilities: provision of information by you

You are legally responsible for making correct returns by the due date and for payment of tax on time. Failure to meet the deadlines may result in automatic penalties, surcharges and/or interest.

To enable us to carry out our work you agree:

- (a) that all returns are to be made on the basis of full disclosure of all sources of income, charges, allowances and capital transactions;
- (b) To provide full information necessary for dealing with your affairs: we will rely on the information and documents being true, correct and complete and will not audit the information or those documents;
- (d) To provide us with information in sufficient time for your tax return to be completed and submitted by the due date following the end of the tax year. In order that we can do this, we need to receive all relevant information by the time requested. If you have asked us to submit your self-assessment tax return by 31 January balancing payment [and code out the first £1,000 of any underpayment]: in order to meet this date you agree to provide us with all relevant information by 30th July;
- (e) To forward to us on receipt copies of all Inland Revenue statements of account, [PAYE coding notices,] notices of assessment, letters and other communications received from the Inland Revenue to enable us to deal with them as may be necessary within the statutory time limits; and
- (f) To keep us informed about significant changes in your circumstances if they are likely to affect your tax position.
- (g) Provide within 90 days of your financial year end all accounting data necessary for the firm to meet its obligations under this agreement.
- (h) The firm operates a planned processing scheduling system. The client will be allocated an accounts data delivery date when all accounting data must be provided by the client to the firm, generally speaking this period is 90 days after the client's company financial year end. Handling additional data after this date is charged at the firm's prevailing hourly rate shown elsewhere in this agreement. The firm reserves the right to waive all or some of that amount at their absolute discretion without prejudice to any part of this agreement.
- (i) Failure to provide the data stated in (e) above within the stated time constraints might lead to a delay in preparing the company's year-end accounts.

Section 6 – Services Specific to Legal Entity: Financial Statements for Limited Companies

Article 4 - Ref: FSLTD

In this section only the terms which relate to the specific legal entity ticked (marked) in the legal entities section shall apply to this agreement. Example where a partnership only the sections relating to the partners and partnership shall apply.

Self Assessment Annual Taxation Return (SA100)

FINANCIAL STATEMENTS – LIMITED COMPANIES

Responsibilities of Directors

As director of the company, under the Companies Act 2006 you are responsible for ensuring that the company maintains proper accounting records and for preparing accounts in accordance with that Act.

Guidance for company directors–

- 1) Act in the company's best interests, taking everything you think relevant into account
- 2) Obey the company's constitution and decisions taken under it
- 3) Be honest, and remember that the company's property belongs to it and not to you or to its shareholders
- 4) Be diligent, careful and well informed about the company's affairs. If you have any special skills or experience, use them
- 5) Make sure the company keeps records of your decisions
- 6) Remember that you remain responsible for the work you give to others.
- 7) Avoid situations where your interests conflict with those of the company. When in doubt disclose potential conflicts quickly
- 8) Seek external advice where necessary, particularly if the company is in financial difficulty

You will keep records of sales invoices, purchase invoices, receipts and payments, together with any other documents relating to the company's transactions and activities. It will also be necessary for you to provide a record of stock at the company's year end. A private company is required to file its accounts at Companies House within 9 months of the year end. The company will be liable to a fine if it fails to do so. In order to avoid this we will produce statutory accounts, suitable for filing, within the required period, provided all your records are complete and presented to us within 90 days of the year end, and all subsequent queries are promptly and satisfactorily answered.

We agree to act as your agent and to:

- (a) Submit the accounts to the Registrar of Companies;
- (b) Complete and submit the company's annual return;
- (c) Complete and submit any other forms required by law to be filed at Companies House, provided that you 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; and
- (d) Maintain the statutory books.
- (e) Reimburse the firm the cost of any statutory fees fines or penalties that are paid by the firm on behalf of the client entity. Please note (c), (d) and (e) are not included in any fixed fee agreement and shall be charged as per the schedule of rates on an open time-spent basis.

Our responsibilities

In relation to the accounts, we will prepare the company's accounts on the basis of the information that is provided to us. We will also draft the accounts in accordance with the provisions of the Companies Act, and related Accounting Standards for approval by the Board.

Should our work lead us to conclude that the company is not entitled to exemption from an audit of the accounts, or should we be unable to reach a conclusion on this matter, then we will advise you of this.

It was agreed that we should carry out the following accounting and other services:

Section 6 – Services Specific to Legal Entity: Financial Statements for Limited Companies

Article 4 - Ref: FSLTD

- (a) write up the accounting records of the company insofar as they are incomplete when presented to us;
- (b) complete the postings to the nominal ledger; and
- (c) prepare the accounts for approval by yourselves.
- (d) the firm will not take instructions prior to the signing of this letter by all relevant parties and a copy has been signed by the firms principle or their officially appointed representative, even where in writing by the client or where accepted by the firm by anyone other than the principle or their officially appointed representative.
- (e) where the firm issue this letter of engagement to the client and it is not signed by the client and the firm commence operating as the clients accountants then unless the client informs the firm otherwise in writing within 7 days of the date that the letter of engagement was delivered by the client (delivered means: by hand the trading offices of the client or where posted 4 days after posting) this agreement will be deemed to apply as though it had been signed by the client.

Corporation Tax

We will prepare, in respect of each accounting period of the company, a computation for corporation tax purposes adjusted in accordance with the provisions of the Taxes Acts. We will also prepare the corporation tax return (form CT600) required under the Corporation Tax Self Assessment regulations. The corporation tax return, together with the supporting corporation tax computations, will be sent to you for approval and signature prior to submission to the Inspector of Taxes. It should be recognised that in law a taxpayer cannot contract out of his fiscal responsibilities and that computations and return forms are prepared by us as agent for the company. You are legally responsible for making correct returns and for payment of tax on time. If we ask you for information to complete the tax return and it is not provided within the time-scale requested, so that the preparation and submission of the return are delayed, we accept no responsibility for any penalty or interest that may arise. We will advise you of the corporation tax payments to which the company will be liable, together with the due date of payment. You must inform us immediately if the company pays or receives any interest or makes any other payment, or transfers any asset to any shareholder. Where necessary we will deal with any queries raised by the Inspector of Taxes and negotiate with the Revenue on any question of taxation interest or penalties which may arise.

To enable us to carry out our work you agree:

- (a) to make a full disclosure to us of all sources of income, charges, allowances and capital transactions and to provide full information necessary for dealing with the company's affairs. We will rely on the information and documents being true, correct and complete;
- (b) to respond quickly and fully to our requests for information and to other communications from us;
- (c) to provide us with information in sufficient time for the company's self-assessment tax return to be completed and submitted by the due date. In order to do this, we need to receive all relevant information no later than two months after the company's year-end each year; and
- (d) to forward to us on receipt copies of all statements of account, letters and other communications received from HM Revenue & Customs to enable us to deal with them as may be necessary within the statutory time limits.
- (e) the firm operate a planned processing scheduling system. The client will be allocated an accounts data delivery date when all accounting data must be provided by the client to the firm, generally speaking this period is 90 days after the clients company financial year end. Handling additional data after this date is charged at the firms prevailing hourly rate shown elsewhere in this agreement. The firm reserve the right to waive all or some of that amount at their absolute discretion without prejudice to any part of this agreement.
- (f) failure to provide the data stated in (e) above within the stated time constraints might lead to a delay in preparing the company's year-end accounts.

You agree that we can approach such third parties as may be appropriate for information that we consider necessary to deal with your affairs and undertake to authorise such third parties to communicate directly with us. [Please sign and return the enclosed HM Revenue & Customs form 64-8] which authorises HM Revenue & Customs to send us copies of formal notices. In practice, HM Revenue & Customs will treat this as authority to correspond with us, in which case they will not correspond with you except to the extent that they are formally required to do so. However, this authority does not apply to all HM Revenue & Customs correspondence, and even where it does, HM Revenue & Customs sometimes overlook it. You should therefore always send us the originals or copies of all communications you receive from HM Revenue & Customs.

You have agreed that you or your staff will:

- (a) keep the records of receipts and balances;
- (b) reconcile the balances monthly with the bank statements;
- (c) post and balance the purchase and sales ledgers;
- (d) extract a detailed list of ledger balances; and
- (e) prepare details of the annual stocktaking, suitably priced and extended in a form which will enable us to verify the prices readily by reference to suppliers' invoices.
- (f) provide within 90 days of the company's financial year end all accounting data necessary for the firm to meet its obligations under this agreement.

You/your management are responsible for the detection of irregularities and fraud. We would emphasise that we cannot undertake to discover any shortcomings in your systems or any irregularities on the part of your employees or others, although we will advise you of any such circumstances that we encounter in preparing your accounts, unless prohibited from doing so by the Anti Money Laundering Legislation. We will report, with any variations that we consider may be necessary, that in accordance with your instructions and in order to assist you to fulfil your responsibilities, we have compiled, without carrying out an audit, the accounts from your accounting records and from the information and explanations supplied to us. We have a professional duty to compile accounts which conform with generally accepted accounting principles. Furthermore, the accounts of a limited company are required to comply with the Companies Act 1985 and 2006 [amended] and applicable accounting standards. Where we identify that the accounts do not conform to accepted accounting principles, or if the accounting policies adopted are not immediately apparent, this will be made clear in our report, if it is not clear in the accounts.

Section 6 – Services Specific to Legal Entity: Financial Statements for Limited Liability Partnerships

Article 5- Ref: FSLLP

In this section only the terms which relate to the specific legal entity ticked (marked) in the legal entities section shall apply to this agreement. Example where a partnership only the sections relating to the partners and partnership shall apply.

Self Assessment Annual Taxation Return (SA100)

FINANCIAL STATEMENTS – LIMITED LIABILITY PARTNERSHIP

Responsibilities of Partners

As a partner of the Limited liability partnership, under the Companies Act 2006 you are responsible for ensuring that the Partnership maintains proper accounting records and for preparing accounts in accordance with that Act.

Guidance for Limited Liability Partners –

- 1) Act in the Partnership's best interests, taking everything you think relevant into account
- 2) Obey the Partnership's constitution and decisions taken under it
- 3) Be honest, and remember that the Partnership's property belongs to it and not to you or to its shareholders

Section 6 – Services Specific to Legal Entity: Financial Statements for Limited Liability Partnerships

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- 4) Be diligent, careful and well informed about the Partnership's affairs. If you have any special skills or experience, use them
- 5) Make sure the Partnership's keeps records of your decisions
- 6) Remember that you remain responsible for the work you give to others.
- 7) Avoid situations where your interests conflict with those of the Partnership's. When in doubt disclose potential conflicts quickly
- 8) Seek external advice where necessary, particularly if the Partnership is in financial difficulty

You will keep records of sales invoices, purchase invoices, receipts and payments, together with any other documents relating to the Partnership's transactions and activities. It will also be necessary for you to provide a record of stock at the Partnership's year end. A Limited Liability partnership is required to file its accounts at Companies House within 9 months of the year end. The Partnership will be liable to a fine if it fails to do so. In order to avoid this we will produce statutory accounts, suitable for filing, within the required period, provided all your records are complete and presented to us within 90 days of the year end, and all subsequent queries are promptly and satisfactorily answered.

We agree to act as your agent and to:

- (a) submit the accounts to the Registrar of Companies;
 - (b) complete and submit the Partnership's annual return;
 - (c) complete and submit any other forms required by law to be filed at Companies House, provided that you 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; and
- Maintain the statutory books.

Our responsibilities

In relation to the accounts, we will prepare the Partnership's accounts on the basis of the information that is provided to us. We will also draft the accounts in accordance with the provisions of the Companies Act, and related Accounting Standards for approval by the Partners.

Should our work lead us to conclude that the Partnership is not entitled to exemption from an audit of the accounts, or should we be unable to reach a conclusion on this matter, then we will advise you of this.

It was agreed that we should carry out the following accounting and other services:

- (a) write up the accounting records of the Partnership's insofar as they are incomplete when presented to us;
- (b) complete the postings to the nominal ledger; and
- (c) prepare the accounts for approval by yourselves.
- (d) the firm will not take instructions prior to the signing of this letter by all relevant parties and a copy has been signed by the firm's principle or their officially appointed representative, even where in writing by the client or where accepted by the firm by anyone other than the principle or their officially appointed representative.
- (e) where the firm issue this letter of engagement to the client and it is not signed by the client and the firm commence operating as the clients accountants then unless the client informs the firm otherwise in writing within 7 days of the date that the letter of engagement was delivered by the client (delivered means: by hand the trading offices of the client or where posted 4 days after posting) this agreement will be deemed to apply as though it had been signed by the client.

Taxation

We will prepare, in respect of each accounting period of the Partnership, a computation for taxation purposes adjusted in accordance with the provisions of the Taxes Acts. We will also prepare the tax return (form SA800) required under the Partnership Taxation regulations. The Partnership tax return, together with the supporting tax computations, will be sent to you for approval and signature prior to submission to the Inspector of Taxes. It should be recognised that in law a taxpayer cannot contract out of his fiscal responsibilities and that computations and return forms are prepared by us as agent for the company. You are legally responsible for making correct returns and for payment of tax on time. If we ask you for information to complete the tax return and it is not provided within the time-scale requested, so that the preparation and submission of the return are delayed, we accept no responsibility for any penalty or interest that may arise. We will advise you of the Partnership's tax payments to which the Partnership will be liable, together with the due date of payment. You must inform us immediately if the Partnership's pays or receives any interest or makes any other payment, or transfers any asset to any shareholder. Where necessary we will deal with any queries raised by the Inspector of Taxes and negotiate with the Revenue on any question of taxation interest or penalties which may arise.

To enable us to carry out our work you agree:

- (a) to make a full disclosure to us of all sources of income, charges, allowances and capital transactions and to provide full information necessary for dealing with the company's affairs. We will rely on the information and documents being true, correct and complete;
- (b) to respond quickly and fully to our requests for information and to other communications from us;
- (c) to provide us with information in sufficient time for the company's self-assessment tax return to be completed and submitted by the due date. In order to do this, we need to receive all relevant information no later than two months after the company's year-end each year; and
- (d) to forward to us on receipt copies of all statements of account, letters and other communications received from HM Revenue & Customs to enable us to deal with them as may be necessary within the statutory time limits.
- (e) the firm operate a planned processing scheduling system. The client will be allocated an accounts data delivery date when all accounting data must be provided by the client to the firm, generally speaking this period is 90 days after the clients company financial year end. Handling additional data after this date is charged at the firms prevailing hourly rate shown elsewhere in this agreement. The firm reserve the right to waive all or some of that amount at their absolute discretion without prejudice to any part of this agreement.
- (f) failure to provide the data stated in (e) above within the stated time constraints might lead to a delay in preparing the company's year-end accounts.

You agree that we can approach such third parties as may be appropriate for information that we consider necessary to deal with your affairs and undertake to authorise such third parties to communicate directly with us. [Please sign and return the enclosed HM Revenue & Customs form 64-8] which authorises HM Revenue & Customs to send us copies of formal notices. In practice, HM Revenue & Customs will treat this as authority to correspond with us, in which case they will not correspond with you except to the extent that they are formally required to do so. However, this authority does not apply to all HM Revenue & Customs correspondence, and even where it does, HM Revenue & Customs sometimes overlook it. You should therefore always send us the originals or copies of all communications you receive from HM Revenue & Customs.

You have agreed that you or your staff will:

- (a) keep the records of receipts and balances;
- (b) reconcile the balances monthly with the bank statements;
- (c) post and balance the purchase and sales ledgers;
- (d) extract a detailed list of ledger balances; and
- (e) prepare details of the annual stocktaking, suitably priced and extended in a form which will enable us to verify the prices readily by reference to suppliers' invoices.
- (f) provide within 90 days of the company's financial year end all accounting data necessary for the firm to meet its obligations under this agreement..

You/your management are responsible for the detection of irregularities and fraud. We would emphasise that we cannot undertake to discover any

Section 6 – Services Specific to Legal Entity: Financial Statements for Limited Liability Partnerships

Article 5- Ref: FSLLP

shortcomings in your systems or any irregularities on the part of your employees or others, although we will advise you of any such circumstances that we encounter in preparing your accounts, unless prohibited from doing so by the Anti Money Laundering Legislation. We will report, with any variations that we consider may be necessary, that in accordance with your instructions and in order to assist you to fulfil your responsibilities, we have compiled, without carrying out an audit, the accounts from your accounting records and from the information and explanations supplied to us. We have a professional duty to compile accounts which conform with generally accepted accounting principles. Furthermore, the accounts of a Limited Liability Partnership's are required to comply with the Companies Act 1985 and 2006 [amended] and applicable accounting standards. Where we identify that the accounts do not conform to accepted accounting principles, or if the accounting policies adopted are not immediately apparent, this will be made clear in our report, if it is not clear in the accounts.

Section 7 – Services NOT Specific to Legal entity: Payroll Services

Article 6 – Ref: PAYROLL

In this section only the services ticked (marked) in the services section shall apply to this agreement. Additional services can be applied later by a separate letter from the firm confirming that the additional service is added, in which case the terms set out within this agreement shall then apply.

PAYROLL PREPARATION, P.A.Y.E. AND N.I. SERVICES

We will not be responsible for earlier years. You or your previous advisers will deal with outstanding returns, assessments and other matters relating to earlier periods and will agree the position with the tax authorities. This includes any payroll transactions in the current tax year that the firm haven't completed all of the payroll transactions.

Payroll and year end returns

In order for us to prepare your payroll and year end returns we will require the following information from you:

- (a) Personal details of all employees (i.e., name, NI number, home address, etc.).
- (b) All P45s received by you.
- (c) If any casual labour is taken on, you are required to operate P46 procedures. Completed P46 forms should be passed to us for processing.
- (d) Notification within two weeks of any employee who is ill for four or more calendar days, including weekends, bank holidays etc. This will enable us to operate statutory sick pay for you.
- (e) Notification of any employee who becomes pregnant. This will enable us to operate statutory maternity pay.
- (f) Details of any money or benefits made available to employees by you or by a third party through you.
- (g) Hours worked, rates of pay, bonuses etc.
- (h) Notification of employees engaged by you or leaving your employment.
- (i) Any notice of coding received by you.

The end of year payroll returns must be received by HM Revenue & Customs by 19th May following the end of the tax year otherwise penalties will be levied. There may also be interest payable if the final tax and National Insurance payment, due by 19th April following the end of the tax year, is late. We cannot guarantee to have the returns etc. completed in time to meet this deadline unless we have all the relevant information within [five]* working days of the end of the tax year. We will assist in the preparation and submission of PAYE returns as required by the authorities concerned. However, it should be understood that our appointment as your agent does not absolve the company or its directors from their statutory responsibilities. We would draw your attention to the strict rules and time limits for the submission of such returns and the substantial penalties which may arise if these are not observed. It is therefore essential that we receive full information from you promptly to enable us to ensure that the returns are made on a timely basis. Completed returns will be sent to you for approval and signature prior to submission on the company's behalf.

P11D benefits for directors*/officers* and higher paid employees*

You have asked us to prepare forms P11D for your approval. To ensure these forms are correctly prepared we will require details of all benefits, perks or reimbursed expenses received by the directors*/officers*/higher paid employees.* (Note. A higher paid employee is someone who received (at the current level [2009]) at least £8,500 pa including the taxable value of benefits, perks and reimbursed expenses.) Information relating to P11D's shall be provided by the client to the firm before the last day of May of the relevant tax year.

HMRC penalties: There are penalties for the late submission of some payroll forms such as P35's and P11D. In order to avoid these, you must ensure that we receive complete and accurate details of all benefits and expenses for the payroll tax year (NB: not accounts year) within 14 days of the end of the payroll tax year. However, the liability for any penalties including the payment of the penalty remains that of the client and under no circumstances transferable or payable by the firm. As detailed above, we have agreed to operate your payroll/P11D system. We can also offer you advice in the following related areas:

- year end returns P14/P60 and P35;
- casual labour P46;
- subcontractors;
- benefits for employees and directors.

The client warrants that where throughout the tax year they have more than 5 employees on the payroll they will pay any additional billable charge payable for filing P14's, P60, P35's; likewise, where a P46 is filed; where information relating to benefits in kind are required to be entered on a form P11D for more than 3 employees in the tax year will pay additional charges; and additional charges for filing a P9D; construction Industry Scheme CIS; where the client is required to file a P32 form then up to 5 different contractors in total in the tax year are included in the fixed price quotation will pay extra fees for all additional sub-contractors; additional fees are charged at our published standard rate of fees available upon request.

Section 7 – Services NOT Specific to Legal Entity: Bookkeeping Services

Article 7 – Ref: BOOKKEEPING

In this section only the services ticked (marked) in the services section shall apply to this agreement. Additional services can be applied later by a separate letter from the firm confirming that the additional service is added, in which case the terms set out within this agreement shall then apply.

BOOKKEEPING SERVICES

This attachment confirms the basis on which we provide bookkeeping services to you so as to avoid any misunderstandings of our respective responsibilities. It also forms part of the main letter of engagement.

MAINTAINING ACCOUNTING RECORDS

It is agreed that we should carry out the following accounting and other services:

- (a) keep the records of receipts, payments and balances;
- (b) reconcile the balances monthly with the bank statements;
- (c) post and balance the purchase and sales ledgers;
- (d) extract a detailed list of ledger balances;
- (f) complete the postings to the nominal ledger; and
- (g) prepare the year end annuals for approval by yourselves.

Section 7 – Services NOT Specific to Legal Entity: Bookkeeping Services

Article 7 – Ref: BOOKKEEPING

You have agreed that you or your staff will:

- (e) prepare details of the annual stocktaking and work in progress, suitably priced and extended in a form which will enable us to verify the prices readily by reference to suppliers' invoices;
- (f) Where these services are provided on a fixed fee basis it is important to note that the price quoted by the firm is based upon information provided by the client and if the amount of work increases then the firm reserve the right to increase their fixed fee price accordingly or charge any work extra over that quoted on a time-spent basis.
- (g) The firm shall enter the clients accounting transactions from paper and electronic records onto the firms electronic proprietary software (the proprietary records remain the property of the firm at all times) provided to the firm, those proprietary records are intended for the use of the firm to produce a set of accounting records (known as annual accounts) for the clients.
- (h) This service is not intended to provide the client with regular updates as to their financial position other than set out elsewhere in this agreement for the provision of annual accounts.
- (i) This service is not an administrative service, where the client requests from the firm a copy document previously provided by the client to the firm then the firm shall charge a fee not less than £25 for duplicate copies of such a record.
- (j) This service does not include providing any monthly profit and loss account figures, that is provided by way of a separate service known as management accounts and this service must be requested separately.

You/your management are responsible for the detection of irregularities and fraud. We would emphasise that we cannot undertake to discover any shortcomings in your systems or any irregularities on the part of your employees or others, although we will advise you of any such circumstances that we encounter.

Section 7 – Services NOT specific to Legal Entity: VAT Services

Article - 8 Ref: VAT

In this section only the services ticked (marked) in the services section shall apply to this agreement. Additional services can be applied later by a separate letter from the firm confirming that the additional service is added, in which case the terms set out within this agreement shall then apply.

VAT RETURN SERVICES

You have asked us to undertake the completion of your VAT returns. We cannot be held responsible for any penalties or default surcharges arising from the late submission of VAT returns. However, we will endeavour to meet the relevant deadlines if we receive all the company's VAT records within 7 days of the end of the client entities VAT return period. You have undertaken that you/your staff will ensure that:

- (a) all relevant VAT records are forwarded to us within 7 days of the end of the VAT return period in one single parcel;
- (b) valid VAT invoices are received for all payments where VAT is being reclaimed;
- (c) the VAT rating of supplies is correctly dealt with, i.e. between positive and zero rates and exempt supplies;
- (d) we are notified in writing of any positive-rated own consumption;
- (e) any input VAT on non-business expenditure is clearly marked on supporting invoices;
- (f) we are notified each quarter of any payments to or for the benefit of directors or staff for fuel used for private mileage, together with the business mileage for each such person, for each quarter;
- (g) all supplies made by the business are shown in the records made available to us.
- (h) Where these services are provided on a fixed fee basis it is important to note that the price quoted by the firm is based upon information provided by the client and if the amount of work increases then the firm reserve the right to increase their fixed fee price accordingly or charge any work extra over that quoted on a time-spent basis.

It should be understood that our appointment as your agent does not absolve the individual/business/company/limited liability partnership/partnership or its directors/partners from their statutory responsibilities. We would draw your attention to the strict rules and time limits for the submission of such returns and the substantial penalties which may arise if these are not observed. It is therefore essential that we receive full information in one parcel from you promptly to enable us to ensure that the returns are made on a timely basis. Completed returns will be sent to you for approval and signature prior to submission on the company's behalf. Where the firm has agreed to complete the clients VAT return then the following applies. In order to allow the firm to file the clients VAT return on time the client agrees to provide the firm with all the information and data required to complete and file the clients VAT return in one parcel no later than 7 days after the end of the VAT quarter to which the VAT return applies. Any additional work shall be billed on an (Schedule of rate x 100% surcharge) emergency time spent rate. Where the firm provides a completed VAT return for the client's approval the client shall respond in goodtime no more than 24 hours.

Management Accounts

Preparing management accounts involves us in completing the writing up of your books and records, insofar as they are incomplete when presented to us, from the information and explanations supplied to us and preparing draft accounts there from for your approval. We understand that where we are not carrying out full bookkeeping services for you then you have agreed that your staff will be responsible for:-

- (a) maintaining records of all receipts and payments of cash;
- (b) reconciling cash book balances monthly/quarterly* with the bank statements;
- (c) posting and balancing the purchase and sales ledgers; and
- (d) extracting a detailed list of ledger balances.

You will also provide estimates of any stocks at the end of each period. You understand that we will not be carrying out an audit and accordingly will not verify the assets and liabilities of the business, nor the items of expenditure and income. To carry out an audit would require additional work to comply with generally accepted auditing standards which we are not authorised to carry out. We would emphasise that we cannot undertake to discover any shortcomings in your systems or any irregularities on the part of your employees or others, although we will advise you of any such circumstances that we encounter in preparing your accounts. The accounts are prepared for your exclusive use within your business. They should not be shown to any other party without our prior consent. To ensure that anyone reading the accounts is aware that we have not carried out an audit, we will annex to the accounts a short report. This report must remain attached to any accounts shown to any other parties. Where these services are provided on a fixed fee basis it is important to note that the price quoted by the firm is based upon information provided by the client and if the amount of work increases then the firm reserve the right to increase their fixed fee price accordingly or charge any work extra over that quoted on a time-spent basis.

Where we are carrying out the work on your computer system.

Our involvement in the management accounts production process is constrained by the need to process and produce the accounts on your computer system, so preventing the operation of certain of our quality control procedures. The accounts are prepared for your exclusive use within your business and you undertake not to represent to any third party that the accounts have been prepared by us. The accounts are not suitable for submission within the self-assessment tax return, or for summary thereon.

Excluded services

You will continue to deal with other matters required by law, such as (This is not a complete and exclusive list of excluded services and shall serve only as an example):

Section 7 – Services NOT specific to Legal Entity: VAT Services

Article - 8 Ref: VAT

- obligations under IR35;
- Inheritance tax returns.
- Capital Gains Taxation returns.
- Research and development tax credits.
- HMRC Taxation enquiries and investigations.
- HMRC appeals.

You will deal with claims and any related correspondence, appeals or other matters in respect of working tax credits and child tax credits.

We will be pleased to advise on any of these matters if so requested

Section 7 – Services NOT Specific to Legal Entity

CIS Services

Article – 9: Ref CIS

In this section only the services ticked (marked) in the services section shall apply to this agreement. Additional services can be applied later by a separate letter from the firm confirming that the additional service is added, in which case the terms set out within this agreement shall then apply.

CONSTRUCTION INDUSTRY SCHEME ADMIN (CIS)

When you are acting in the role of a contractor we will record and file any monthly statements issued to sub-contractors, when you are acting in the role of a sub-contractor we will record and file any statements that are issued to you. Any information recorded on these statements will be based upon the information provided by you. You/your management are responsible for the detection of irregularities and fraud. We would emphasise that we cannot undertake to discover any shortcomings in your systems or any irregularities on the part of your other contractors or sub-contractors or others, although we will advise you of any such circumstances that we encounter. The end of year CIS returns must be received by HM Revenue & Customs by 19th May following the end of the tax year otherwise penalties will be levied. There may also be interest payable if the final payment, due by 19th April following the end of the tax year, is late. We cannot guarantee to have the returns etc. completed in time to meet this deadline unless we have all the relevant information within five working days of the end of the tax year [6th April]. We will assist in the preparation and submission of CIS returns as required by the authorities concerned. However, it should be understood that our appointment as your agent does not absolve the client company or its directors **CONSTRUCTION INDUSTRY SCHEME ADMIN (CIS) Continued.....** partnership or its partners from their statutory responsibilities. We would draw your attention to the strict rules and time limits for the submission of such returns and the substantial penalties which may arise if these are not observed. It is therefore essential that we receive full information from you promptly to enable us to ensure that the returns are made on a timely basis (no later than 7 days after the month end). Completed returns will be sent to you for approval and signature prior to submission on the client's behalf. Our fees in all circumstances are calculated on a time-spent basis, any fixed fee element is only a payment towards the final fee cost, and such regular payments serve only to reduce the client's liability to the firm and no other purpose.

Section 8 – General: This section applies to all legal entities

Article – 10: Ref GENERAL

In this section only the services ticked (marked) in the services section shall apply to this agreement. Additional services can be applied later by a separate letter from the firm confirming that the additional service is added, in which case the terms set out within this agreement shall then apply.

GENERAL SECTION (applies to all client entities)

You/your management are responsible for the detection of irregularities and fraud. We would emphasise that we cannot undertake to discover any shortcomings in your systems or any irregularities on the part of your employees or others, although we will advise you of any such circumstances that we encounter.

Verbal approvals: The firm will accept a verbal approval of legislative documents that require filing, the circumstances for accepting verbal approval are as follows; where any tax return or a document that the firm has agreed to file on behalf of the client is within 14 days of a deadline and where failure to file such a document will lead to the client being in default of their statutory obligations; from the client and or their management or legal representative. Where the firm file a document on a verbal approval the client warrants to provide a signed copy of that documents to the firm's offices within 14 days of the verbal approval.

Special discounts

If a special discount (such as has the Taxsense Foundation Scheme [TFS]) been applied to the quoted fees then a separate agreement must be signed that confirms the clients acceptance of those special terms dated the same or prior to the signing of this agreement, in such circumstances then that special document conditions will be allowed to run concurrent and in conjunction with this primary agreement. Any breach of any term in either agreement shall result in the repayment of all special discounts and cancelling of any future discounts applied to the firm's fees for services delivered or contracted to be provided by the firm to the client.

Fixed price quotation: A fixed price quotation means: A price agreed that shall apply for the first 12 months of any term and then be reviewed by the firm and be based upon the amount of time-spent by the firm on the client's similar work in the preceding period of up to 12 months. The initial fixed fee price is based upon the disclosure by the client to the firm's representative of the quantity (number of sheets of data) and nature of the accounting information to be provided to the firm for example: paperwork; spreadsheets; proprietary software such as 'sage'. The fixed price always assumes that the accounting information shall be provided by the client to the firm in electronic form using either the firm's own software or spreadsheet or sage proprietary software. A fixed price quotation is not a maximum or capped fee that can be charged by the firm to the client. It is a price for an agreed fixed amount of work to be provided by the firm to the client. Fixed price quotations are provided on the strict basis that the client will contract the firm to carryout services as set out in the agreement for a period no less than 18 months from the date of this agreement. Cancellation of a fixed price quotation the client warrants that they will only cancel this agreement during the last 30 days of this agreement in writing delivered at the firm's head office stated on this agreement; otherwise they further warranty to maintain this agreement for a further period of 18 months. Where a longer period is agreed at inception then that minimum period shall apply. Where the client breaches any such warranty then payment for the full term of this agreement are then due immediately, however, the firm reserve the right to waive all or some of that amount at their absolute discretion without prejudice to any part of this agreement.

Where the client demands early termination of this agreement the client does warranty to pay an amount to the firm not less than the total amount due under the fixed price quotation for the next period of 18 months after the date of early termination or the minimum term agreed in the term of the agreement section. The client further warranties that where the client fails to pay any invoice for any service provided by the firm within the payment terms stated on the invoice, or wishes to cancel services before the end of the agreed term (18 months automatically renewable) then the firm may retrospectively invoice the client on an hourly basis for any accountancy work, taxation or business advice provided prior to the payment terms where breached at an hourly rate not exceeding £250/hour and any payments will fall due immediately. The firm reserve the right to waive all or some of that amount at their absolute discretion without prejudice to any part of this agreement.

Business advice is provided to clients on an hourly basis as per our published rates, as at 1st January 2011 that rate is £250 per hour. Where the client has been provided with a fixed price quotation then the hourly rate will be waived for business advice, except where agreed in advance by the client and is subject to the following terms; that the client engages the firm as their accountancy representatives for the services stated elsewhere in this agreement for a minimum period of 18 months with automatic renewal; that all accountancy services invoices are paid within the payment terms stated on the invoice. The amount and type of

Section 8 – General: This section applies to all legal entities

Article – 10: Ref GENERAL

business advice provided is at the absolute discretion of the firm. Where the client fails to settle any invoice issued by the firm for any service or product, disputed or otherwise within the agreed payment terms, generally 7 days, or breaches any other parts of this agreement, then any business advice services provided prior to the payment term breach will become payable immediately. It is our policy to confirm in writing advice upon which you may wish to rely and must carry the signature of the principle which will never be provided by any form of electronic communication method such as but not exclusively email.

Other services: including general accountancy and tax advice

We will be pleased to assist you generally in tax matters if you so require. To enable us to do this you will need to instruct us in good time. Because tax rules change frequently you must ask us to review any advice already given if a transaction is delayed, or if an apparently similar transaction is to be undertaken. It is our policy to confirm in writing advice upon which you may wish to rely and must carry the signature of the principle which will never be provided by any form of electronic communication method such as but not exclusively email. The accounts are prepared for your exclusive use within your business. They should not be shown to any other party without our prior consent. To ensure that anyone reading the accounts is aware that we have not carried out an audit, we will annex to the accounts a short report. This report must remain attached to any accounts shown to any other parties.

Disbursements

Reimburse the firm the cost of any statutory fees fines or penalties that are paid by the firm on behalf of the client entity.

Registered office and mailbox services

The firm charge a fee of not less than £10/week for use of their address as the client's limited companies registered office. Where any mail is sent to the firms address and then forwarded by any method to the client then a fee shall apply of £25 per item and £12/week. This fee may be waived by the firm at their absolute discretion.

HMRC (Inland Revenue)

HMRC audits a number of tax returns each year, many of these audits are the result of a random selection. Assistance in respect of such an audit beyond the answering of straightforward queries regarding entries on the tax return is additional work and will result in separate charges. We will keep you fully informed before undertaking any extra work in respect of such an audit.

- (j) We will provide our professional services outlined in this letter with reasonable care and skill. However, we will not be responsible for any losses, penalties, surcharges, interest or additional tax liabilities arising from the supply by you or others of incorrect or incomplete information, or your or others' failure to supply any appropriate information or your failure to act on our advice or respond promptly to communications from us or the tax authorities.
- (k) You agree that we can approach such third parties as may be appropriate for information that we consider necessary to deal with your affairs.
- (l) Please sign and return the enclosed Inland Revenue form 64-8, which authorises the Inland Revenue to send us copies of formal notices. In practice, the Inland Revenue will treat this as authority to correspond with us, in which case they will not correspond with you except to the extent that they are

formally required to do so. However, this authority does not apply to all Inland Revenue correspondence, and even where it does, the Inland Revenue sometimes overlook it. You should therefore always send us the originals or copies of all communications you receive from the Inland Revenue. We will be pleased to advise on any other taxation matters referred to us and would strongly encourage you to approach us before entering into any complex or unusual transactions in order that we can assess their tax implications.

- (j) the firm will not take instructions prior to the signing of this letter by all relevant parties and a copy has been signed by the firms principle or their officially appointed representative, even where in writing by the client or where accepted by the firm by anyone other than the principle or their officially appointed representative.
- (k) where the firm issue this letter of engagement to the client and it is not signed by the client and the firm commence operating as the clients accountants then unless the client informs the firm otherwise in writing within 7 days of the date that the letter of engagement was delivered by the client (delivered means: by hand the trading offices of the client or where posted 4 days after posting) this agreement will be deemed to apply as though it had been signed by the client.

Your responsibilities: provision of information by you

You are legally responsible for making correct returns by the due date and for payment of tax on time. Failure to meet the deadlines may result in automatic penalties, surcharges and/or interest.

To enable us to carry out our work you agree:

- (a) that all returns are to be made on the basis of full disclosure of all sources of income, charges, allowances and capital transactions;
- (b) To provide full information necessary for dealing with your affairs: we will rely on the information and documents being true, correct and complete and will not audit the information or those documents;
- (d) To provide us with information in sufficient time for your tax return to be completed and submitted by the due date following the end of the tax year. In order that we can do this, we need to receive all relevant information by the time requested. If you have asked us to submit your self-assessment tax return by 30 September following the end of the tax year so that the Inland Revenue calculate your tax liability and notify you of your 31 January balancing payment [and code out the first £1,000 of any underpayment]: in order to meet this date you agree to provide us with all relevant information by 30th July;
- (e) To forward to us on receipt copies of all Inland Revenue statements of account, [PAYE coding notices,] notices of assessment, letters and other communications received from the Inland Revenue to enable us to deal with them as may be necessary within the statutory time limits; and
- (f) To keep us informed about significant changes in your circumstances if they are likely to affect your tax position.
- (g) The firm operate a planned processing scheduling system. The client will be allocated an accounts data delivery date when all accounting data must be provided by the client to the firm, generally speaking this period is 90 days after the clients company financial year end. Handling additional data after this date is charged at the firms prevailing hourly rate shown elsewhere in this agreement. The firm reserve the right to waive all or some of that amount at their absolute discretion without prejudice to any part of this agreement.
- (h) Failure to provide the data stated in (e) above within the stated time constraints might lead to a delay in preparing the company's year-end accounts.
- (i) Provide within 90 days of your financial year end all accounting data necessary for the firm to meet its obligations under this agreement. Any work carried out where information is provided after this date shall be subject to a surcharge at 100% of the standard published schedule of rates.

Anti money laundering legislation

All accountants must comply with onerous duties imposed by the Proceeds of Crime Act 2002, the Terrorism Act 2000 and the Money Laundering Regulations 2007 (the "Anti Money Laundering Legislation"), which are intended to inhibit the activities of terrorists and other criminals by denying them access to technical expertise. If we fail to perform these duties, we risk imprisonment.

Before we accept your instructions, we may need to obtain 'satisfactory evidence' to confirm your identity. In certain circumstances, we may need to obtain evidence confirming the identities of third parties, the source of any funds or other property, the purpose of any instructions or any other matter. We may also need to obtain such evidence after we have begun to act on your instructions. We assume that our clients are honest and law abiding. However, if at any time, there appear to be grounds to suspect (even if we do not actually suspect) that your instructions relate to 'criminal property', we are obliged to make a report to the Serious Organised Crime Agency ("SOCA"), but we are prohibited from telling you that we have done so. In such circumstances, we must not act on your instructions without consent from SOCA. If SOCA do not refuse consent within 7 working days we may continue to act. If SOCA issue a refusal within that time, we must not act for a further 31 days from the date of the refusal. 'Criminal property' is property in any legal form, whether money, real property, rights or any benefit derived from criminal activity. It does not matter who carried out the criminal activity or how removed the property is from the original crime. Even if you

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are honest in your dealings, if your property represents a benefit from someone else's crime, we must still make a report. Activity is considered 'criminal' if it is a crime under UK law, no matter how trivial. For example, tax evasion is a criminal offence but an honest mistake is not. We will assume that all discrepancies are mistakes unless there is contrary evidence.

Client monies

We may, from time to time, hold money on your behalf. Such money will be held in trust in a client bank account, which is segregated from the firm's funds. If the total sum of money held on your behalf exceeds £2,000 for a period of more than 2 months, or such sum is likely to be held for more than 2 months, then the money will be placed in an interest-bearing client bank account. All interest earned on such money will be paid to you. Subject to any tax legislation, interest will be paid gross. If there are grounds to suspect (even if we do not actually suspect) that any monies held in a client account is derived directly or indirectly from any criminal activity whatsoever, we may not release such monies until we receive permission to do so from SOCA.

Fees and voluntary payments on account (our fees are not calculated on a monthly basis)

The firms published schedule of rate for different grades of employee and classes of work are set out in the firm's schedule of rates and fees. These are published on the firm's website and the client's online platform provided by the firm. The schedule of rates is subject to change and it is the client's responsibility to regularly view that schedule to keep them acquainted with any changes. That a client makes regular monthly payments does not imply that any services are provided on a monthly basis. The firms services are provided on a minimum term stated elsewhere in this agreement. None of the services are provided on a monthly purchase basis. In order to maintain the client's obligations under this agreement all the firms invoices to the client must be settled in full within 7 days of the date of the invoice. Monthly payments (standing order or direct debit or regular payments from debit cards or by paypal/worldpay) on account are made at the client's discretion and for their convenience in order to avoid a large single invoice. In order to prevent the client from breaching the terms of this agreement because of late payment or where an amount exceeding £1000 including VAT remains outstanding for more than 7 days the client warrants that the firm may request payment for such an amount by direct debit or charge those fees to one or more of the clients business or personal debit cards. The firms fees are always calculated on a time spent basis and presented in two ways:

1. On the basis of time spent on your affairs and the responsibility and skill involved by the staff of this firm.
2. Fixed fee element where fees are quoted in advance and subject to terms set out elsewhere in this agreement. Those fees have been calculated on a time spent basis on the estimate of time involved by way of the description of the service requirements provided by the client.

Instructions (verbal or in writing) that are carried out on an open time spent record shall be invoiced at the discretion of the firm and where matters are protracted the firm may apply interim invoices. These open time-spent records will not always be added to financial statements or invoices presented to the client from time to time. The client may request an additional open time-spent statement at any time by writing to the firm at its head office. From time to time the client may request that the firm provide references to third parties confirming the good standing or income for the client and or its employees all such references will be charged at the prevailing published rate of fees. Fixed fee basis is subject to fee reviews at the end of any financial period (usually annually).

Fixed fees will increase by at least the average UK retail price index (RPI) average annual rate during the preceding 12 months + 5% at each review (at least each year end). Fixed fees only apply to specific fixed services where a fixed fee is appropriate. Where we provide advice on any other basis it is provided as per the letter of engagement on a time spent basis.

Our terms relating to payment of amounts invoiced and not covered by standing orders, where appropriate, are strictly 7 days net. Interest will be charged on all overdue debts at the rate stated on the invoice, which is currently 0.416% (APR5.00%) [or, at the rate for the time being applicable under the Late Payment of Commercial Debts (Interest) Act 1998, whichever is the higher]. In the event that the entity (sole trader; partnership; limited liability partnership; limited company) is unable to meet its liability in respect of our outstanding fees as and when they fall due, or the entity client makes an arrangement with its creditors or enters in the case of a company liquidation then the entities (controller [shadow director/partner]; sole trader; partners; directors;) do warranty to become personally, jointly and severally liable in respect of all outstanding fees under the terms of this agreement.

Commissions or other benefits

In some circumstances, commissions or other benefits may become payable to us in respect of introductions to other professionals or transactions we arrange for you, in which case you will be notified in writing of the amount, the terms of payment and receipt of any such commissions or benefits. While we are required to account to you for commissions received, you agree that we may retain any such commissions.

Ownership of records

In the event of non-payment of our fees for services rendered, we may exercise a particular right of lien over the books and records in our possession and withhold the documents until such time as payment of our invoice is received in full.

File destruction

Whilst certain documents may legally belong to you, unless you tell us not to, we intend to destroy correspondence and other papers that we store which are more than seven years old, other than documents which we think may be of continuing significance. If you require the retention of any document, you must notify us of that fact in writing.

Customer service

We are committed to providing a high standard of customer service. If you have any ideas as to how our service to you could be improved, or if you are dissatisfied with the service you are receiving, please let us know. In the event that you have a complaint, we will look into this carefully and promptly and do all we can to explain the position to you or address your concerns.

Third parties

All accounts, statements and reports prepared by us are for your exclusive use within your business or to meet specific statutory responsibilities. They should not be shown to any other party without our prior consent. No third party shall acquire any rights pursuant to our agreement to provide professional services.

Applicable law

This engagement letter is governed by, and construed in accordance with, English law. The Courts of England will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any matter arising from it. Each party irrevocably waives any right it may have to object to any action being brought in those courts, to claim that the action has been brought in an inappropriate forum, or to claim that those courts do not have jurisdiction.

Disclaimer

We will not be liable for any loss suffered by you or any third party as a result of our compliance with the Anti Money Laundering Legislation or any UK law or at all.

Additional terms

- a) This agreement constitutes the entire understanding between the parties relating to the subject matter of this agreement and, save as may be expressly either referenced to or referenced herein, supersedes all prior representations, writings, negotiations or understandings with respect thereto. Other than where specifically stated elsewhere in this agreement no statement or representation made by either party has been relied upon by the other in agreeing to enter into the contract. This clause constitutes a binding agreement between the parties that the full contractual terms are to be found in the document containing the clause and not elsewhere, and that accordingly any promises or assurances made in the course of the negotiations (which in the absence of such a clause might have effect as a collateral warranty) shall have no contractual force. This Agreement may only be amended by a written document duly executed by all parties.

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- b) The Firm's total liability to the Client in connection with the subject matter of this Agreement, whether in contract, or tort (including negligence) or arising in any other way, will not exceed in aggregate £5,000.

Any date, timetable or timescales that the Firm has given to the Client for the performance of any service or the delivery of any goods are merely estimates, and are not binding on the Firm. Should any services or products provided/supplied by the firm become/deemed/discovered defective within 12 months after the date of delivery to the client, the firm will either replace or repair or make good the services or products free of charge. The firm cannot be held negligent as a result of any errors or omissions

- c) Any service provision quotation provided by the firm to the client is valid for a period of 30 days from the date of this letter thereafter the fees are charged as per the published schedule of rates.
- d) A fixed fee quotation is to be reviewed on an annual basis where a new fee agreement is not agreed separately then the firm reserve the right to record all the hours worked thereafter on a time-spent basis and charge any hours as per the firms published schedule of rates. The monthly payment illustrations do not imply monthly services. In quotations monthly payments are for comparison purposes only and if made are done so on a voluntary payment on account basis.
- f) The prices quoted in this agreement are subject to VAT at the prevailing rate 20%.
- g) All quotations assume that services will be provided continuously for a period of at least 12 months, where the letter of engagement provides for a longer period then the longer period will be used to calculate the total outstanding fees payable. If the services are provided for any period less than 12 months, for any reason whatsoever, then the whole amount (for example any 12 month period value of fees) whichever is the greater fee (for example a [5] five year agreement of services) shall become payable. This applies to any part period in any and each of the client entity(s), and in any financial period.
- i) That a quotation is provided to the client doesn't oblige the firm to carry out such services.
- j) Any person who is an individual or where a partnership or limited liability partnership a person who is a partner of such and entity or is a director of a limited company or acts in a manner that could be considered to be acting as a controller (shadow director); shall by signing a letter of engagement provided by the firm to any representative who as legal responsibility consistent with a sole trader; partner or director of the entity accepts personal liability for all and any of the entities (sole trader business; partnership; limited liability partnership; limited company) liabilities (fees and other charges and interest) for any services or products that the firm has or continues or is legal contracted to be provided by the firm to the entity stated at the head of the letter of engagement.
- k) Special terms: The Taxsense Foundation Scheme TFS price is subject to other terms and conditions and is subject to acceptance by the firm.
- l) No action, regardless of form, arising out of the transactions in relation to this contract may be brought by either party more than three years after the cause of action has occurred without regard to the date the breach is discovered. Any action not brought within that three year time period shall be barred, without regard to any other limitations period set forth by law or statute.
- m) Issue of a pro-forma invoice by the firm to the client forms a legal binding extension of this agreement for a minimum period of 12 months from the date on the pro-forma invoice. Failure to issue a pro-forma invoice does not constitute a breach of this agreement by the firm and the full terms of this agreement shall apply.
- n) The rights and remedies provided by this Agreement are cumulative and (subject as otherwise provided in this Agreement) are not exclusive of any rights and remedies provided by law
- o) The firm may set off any payments made on account by the client to the firm against any of the firms invoices for goods and services provided to the client at the absolute discretion of the firm.
- q) A party is not liable for failure to perform the party's obligations if such failure is as a result of Acts of God (including fire, flood, earthquake, storm, hurricane or other natural disaster), war, invasion, act of foreign enemies, hostilities (regardless of whether war is declared), civil war, rebellion, revolution, insurrection, military or usurped power or confiscation, terrorist activities, nationalisation, government sanction, blockage, embargo, labor dispute, strike, lockout or interruption or failure of electricity or telephone service. No party is entitled to terminate this Agreement in such circumstances. If a party asserts Force Majeure as an excuse for failure to perform the party's obligation, then the nonperforming party must prove that the party took reasonable steps to minimise delay or damages caused by foreseeable events, that the party substantially fulfilled all non-excused obligations, and that the other party was timely notified of the likelihood or actual occurrence of an event described in (Force Majeure).
- r) The failure by one party to require performance of any provision shall not affect that party's right to require performance at any time thereafter, nor shall a waiver of any breach or default of this Contract constitute a waiver of any subsequent breach or default or a waiver of the provision itself.
- s) In the event of litigation relating to the subject matter of this Agreement, the non-prevailing party shall reimburse the prevailing party for all reasonable solicitors/legal fees and costs resulting there from.
- t) If any provision of this Contract is held unenforceable, then such provision will be modified to reflect the parties' intention. All remaining provisions of this Contract shall remain in full force and effect.
- u) All disputes, controversies, or claims arising out of or relating to this contract shall be submitted binding arbitration in accordance with the applicable rules of the Courts then in effect.
- v) All quotations are provided on the understanding that if the nature, quantity, frequency of work changes that the firm reserve the right to increase the amount of the fees on a prorated basis.
- w) Unless the client specifically requests in writing future requests by the client for additional services shall be calculated on a time-spent basis and invoiced on that basis stated elsewhere in this agreement that a quotation is not provided by the firm does not preclude them from billing as per the published schedule of work for any such work.
- x) Once agreed, this letter will remain effective from the date of signature until it is replaced. Additional services and variations of the letter of engagement; from time to time the client may instruct the firm verbally or in writing, those additional services when accepted by the firm in writing will be deemed to have been appended to this letter and shall form part of this agreement. This letter of engagement may be updated from time to time at the absolute discretion of the firm. Notice of termination must be given in writing and is subject to the terms of early termination.

Yours faithfully

Section 9 - Signature

Please confirm your agreement to the terms set out in this letter by signing below. If anything is unclear to you or you require any further information please let me know.

PLEASE USE A DARK INKED PEN TO RECORD WHICH SECTIONS APPLY (PREFERABLY BLACK)

I/We* confirm that I/we* have read and understood the contents of this letter and agree that it accurately reflects the services that I/we* have instructed you to provide.

Signed: Dated:

Name:

Second signatory

Signed: * Dated: *

Name:

For and on behalf of the Board.* (Where there is only one director/partner a second signature is not required as the sole director is deemed to be acting on behalf of the board). [Likewise, a single director/officer/partner who is acting in both the capacity of director/partner and chairperson may sign both as a director and on behalf of the board/partnership].

Third Party authorisation signature

If you wish us to disclose information to a third party other than those stated elsewhere in this agreement (for example a spouse or an employee) then please have them sign below.

Your spouse is legally responsible for [his/her] own tax affairs and should be dealt with independently. However, if both spouses sign this letter you agree that we can disclose to your spouse such details of your financial affairs as are required to consider your combined tax position.

Third Party signature 1.

Signed: Dated:

Name:

Third Party signature 2.

Signed: * Dated: *

Name:

Section 10 - Acceptance

[OFFICE USE ONLY DO NOT COMPLETE THIS SECTION TO BE COMPLETED BY TAXSENSE ACCOUNTANTS ONLY]

Upon signature of the principle the firm accepts the above named as a client(s) subject to the terms of this letter of engagement

Signed: _____ Dated: _____
Michelle Eames
The principle (or by the principles official appointed representative)

Only when this letter of engagement is accepted by the firm will instructions be accepted by the firm.

Padnell Grange
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Taxsense Accountants is the trading style of Michelle Eames



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