

APPENDIX B1

PERSONAL TAX – INDIVIDUALS, SOLE TRADERS & COUPLES

SCHEDULE OF SERVICES

This schedule should be read in conjunction with the engagement letter and the standard terms & conditions.

Recurring compliance work

1. We will prepare your self-assessment tax returns together with any supplementary pages required from the information and explanations that you provide to us. After obtaining your approval and signature, we will submit your returns to HM Revenue & Customs (“HMRC”)
2. We will prepare your business accounts in accordance with generally accepted accounting practices from the books, accounting records and other information and explanations provided to us on your behalf.
3. We will calculate your income tax, national insurance contributions (“NIC”) and any capital gains tax liabilities and tell you how much you should pay and when. We will advise on the interest, penalty and surcharge implications if tax or NIC is paid late. We will also check HMRC’s calculation of your tax and NIC liabilities and initiate repayment claims if tax or NIC has been overpaid.
4. Other than as regards tax credits (see below) we will advise you as to possible tax return related claims and elections arising from information supplied by you. Where instructed by you, we will make such claims and elections in the form and manner required by HMRC.
5. We will review PAYE notices of coding provided to us and advise accordingly.

Ad hoc and advisory work

6. Where you have instructed us to do so, we will also provide such other taxation ad hoc and advisory services as may be agreed between us from time to time. These may be the subject of a separate engagement letter at our option. Where appropriate we will discuss and agree an additional fee for such work when it is commissioned by you. Examples of such work included:
 - Advising on ad hoc transactions, preparing additional supplementary pages to your tax return and calculating any related liabilities
 - Dealing with any enquiry opened into your tax return by HMRC
 - Preparing any amended returns which may be required and corresponding with HMRC as necessary
 - Advising on the rules relating to and assisting with VAT registration
7. Where specialist advice is required on occasions we may need to seek this from or refer you to appropriate specialists.

Tax credits

8. If we agree to advise you on tax credits we will issue a separate letter or schedule to cover this area. Tax credits are in effect a social security benefit. Your entitlement or otherwise will depend

not only on your own circumstances but also those of your household and we would require all relevant information to advise in this regard.

Changes in the law

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

Your responsibilities

11. You are legally responsible for:

- Ensuring that your self-assessment tax returns are correct and complete;
- Filing any returns by the due date;
- Making payment of tax on time.

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

Taxpayers who sign their returns cannot delegate this legal responsibility to others. You agree to check that returns that we have prepared for you are complete before you approve and sign them.

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

- That all returns are to be made on the basis of full disclosure of all sources of income, charges, allowances and capital transactions;
- 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;
- To authorise us to approach such third parties as may be appropriate for information that we consider necessary to deal with your affairs, and;
- To provide us with information in sufficient time for your tax return to be completed and submitted by the 31st January following the end of the tax year. In order that we can do this, we need to receive all relevant information by 31st October. Where feasible we may agree to complete your return within a shorter period but may charge an additional fee for so doing. We draw your attention to paragraph 11 of Schedule C which relates to the timing of providing your tax information to us.

13. You will keep us informed of material changes in your circumstances that could affect your tax liability. If you are unsure whether the change is material or not please let us know so we can assess the significance.

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

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

APPENDIX B3

PARTNERSHIPS

SCHEDULE OF SERVICES

This schedule should be read in conjunction with the engagement letter and the standard terms & conditions.

Recurring compliance work

16. We will prepare the Partnership self-assessment tax returns and the annual Partnership Statements together with any supplementary pages required from the information and explanations that the Partnership provides to us. After obtaining the approval and signature of the Partner nominated to deal with the Partnership's tax affairs, we will submit these to HM Revenue & Customs ("HMRC")
17. We will prepare the Partnership business accounts in accordance with generally accepted accounting practices from the books, accounting records and other information and explanations provided by you and to us on your behalf.
18. We will calculate the income tax and capital gains tax computations based on the Partnership's business accounts for inclusion in the Partnership tax return.
19. If instructed we will provide each partner or their agent with details of the partner's allocations from the return to enable partners to fill in their self-assessment tax returns.
20. We will advise you as to possible tax return related claims and elections arising from information supplied by the Partnership. Where instructed by you we will make such claims and elections in the form and manner required by HMRC.

Ad hoc and advisory work

21. Where you have instructed us to do so, we will also provide such other taxation ad hoc and advisory services as may be agreed between us from time to time. These may be the subject of a separate engagement letter at our option. Where appropriate we will discuss and agree an additional fee for such work when it is commissioned by you. Examples of such work included:
 - Advising on ad hoc transactions, preparing additional supplementary pages to your tax return and calculating any related liabilities
 - Dealing with any enquiry opened into the Partnership tax return by HMRC
 - Preparing any amended returns which may be required and corresponding with HMRC as necessary
 - Advising on the rules relating to and assisting with VAT registration
22. Where specialist advice is required on occasions we may need to seek this from or refer you to appropriate specialists.

Changes in the law

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

24. We will accept no liability for losses arising from changes in the law or the interpretation thereof that are first published after the date on which the advice is given.

Your responsibilities

25. The Partners are legally responsible for:

- Ensuring that the Partnership self-assessment tax returns are correct and complete;
- Filing any returns by the due date;
- Making payment of tax on time.

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

Taxpayers who sign their returns cannot delegate this legal responsibility to others. The Nominated Partner agrees to check that returns and partnership statements that we have prepared for the Partnership are complete before you approve and sign them.

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

- That all returns are to be made on the basis of full disclosure of all sources of income, charges, allowances and capital transactions;
- To provide full information necessary for dealing with the Partnership affairs: we will rely on the information and documents being true correct and complete and will not audit the information or those documents;
- To authorise us to approach such third parties as may be appropriate for information that we consider necessary to deal with your affairs, and;
- To provide us with information in sufficient time for the Partnership tax return to be completed and submitted by the 31st January following the end of the tax year. In order that we can do this, we need to receive all relevant information by 31st October. Where feasible we may agree to complete your return within a shorter period but may charge an additional fee for so doing.

27. You will keep us informed of material changes in circumstances that could affect the tax liabilities of the partners including, by way of example, changes in the partners in the Partnership. If you are unsure whether the change is material or not please let us know so we can assess the significance.

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

29. The work carried out within this engagement will be in respect of the Partnership's tax affairs. Any work to be carried out for the individual partners will be set out in a separate letter of engagement.

30. You are responsible for monitoring the Partnership's monthly turnover to establish whether it is liable to register for VAT if it is not already registered. If you do not understand what you need to do, please ask us. If it exceeds the VAT registration threshold and it wishes us to assist you in notifying HMRC of its liability to be VAT registered we will be pleased to assist in the VAT registration process. You should notify us of your instructions to assist in your VAT registration in good time to enable a VAT registration form to be submitted within the time limit of one month following the month in which you exceed the VAT registration threshold in force at that time. We

will not be responsible if you fail to notify us in time and incur a late registration penalty as a result.

31. Our services as set out above are subject to the limitations on our liability set out in the engagement letter and in paragraph 18 in our standard terms & conditions.

APPENDIX B4

LIMITED LIABILITY PARTNERSHIPS (LLP)

SCHEDULE OF SERVICES

This schedule should be read in conjunction with the engagement letter and the standard terms & conditions.

Recurring compliance work

32. We will prepare the LLP self-assessment tax returns and the annual Partnership Statements together with any supplementary pages required from the information and explanations that the LLP provides to us. After obtaining the approval and signature of one of the nominated Members of the LLP responsible for dealing with the LLP's tax affairs, we will submit these to HM Revenue & Customs ("HMRC")
33. We will prepare the Partnership business accounts in accordance with generally accepted accounting practices from the books, accounting records and other information and explanations provided by you and to us on your behalf.
34. We will calculate the income tax and capital gains tax computations based on the LLP's business accounts for inclusion in the Partnership tax return.
35. If instructed we will provide each member or their agent with details of the member's allocations from the return to enable members to fill in their self-assessment tax returns.
36. We will advise you as to possible tax return related claims and elections arising from information supplied by the LLP. Where instructed by you we will make such claims and elections in the form and manner required by HMRC.

Ad hoc and advisory work

37. Where you have instructed us to do so, we will also provide such other taxation ad hoc and advisory services as may be agreed between us from time to time. These may be the subject of a separate engagement letter at our option. Where appropriate we will discuss and agree an additional fee for such work when it is commissioned by you. Examples of such work included:
 - Advising on ad hoc transactions, preparing additional supplementary pages to your tax return and calculating any related liabilities
 - Dealing with any enquiry opened into the Partnership tax return by HMRC
 - Preparing any amended returns which may be required and corresponding with HMRC as necessary
 - Advising on the rules relating to and assisting with VAT registration
38. Where specialist advice is required on occasions we may need to seek this from or refer you to appropriate specialists.

Changes in the law

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

40. We will accept no liability for losses arising from changes in the law or the interpretation thereof that are first published after the date on which the advice is given.

Your responsibilities

41. The Members are legally responsible for:

- Ensuring that the Partnership self-assessment tax returns are correct and complete;
- Filing any returns by the due date;
- Making payment of tax on time.

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

Taxpayers who sign their returns cannot delegate this legal responsibility to others. The Nominated Member of the LLP agrees to check that returns and partnership statements that we have prepared for the LLP are complete before he/she approves and signs them.

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

- That all returns are to be made on the basis of full disclosure of all sources of income, charges, allowances and capital transactions;
- To provide full information necessary for dealing with the LLP's affairs: we will rely on the information and documents being true correct and complete and will not audit the information or those documents;
- To authorise us to approach such third parties as may be appropriate for information that we consider necessary to deal with the LLP's affairs, and;
- To provide us with information in sufficient time for the Partnership tax return to be completed and submitted by the 31st January following the end of the tax year. In order that we can do this, we need to receive all relevant information by 31st October. Where feasible we may agree to complete your return within a shorter period but may charge an additional fee for so doing.

43. You will keep us informed of material changes in circumstances that could affect the tax liabilities of the members including, by way of example, changes in the members in the LLP. If you are unsure whether the change is material or not please let us know so we can assess the significance.
44. You will forward to us HMRC statements of account, copies of notices of assessment, letters and other communication received from HMRC in time to enable us to deal with them as may be necessary within the statutory time limits. Although HMRC have the authority to communicate with us when form 64-8 has been signed and submitted it is essential that you let us have copies of any correspondence received because HMRC are not obliged to send us copies of all communications issued to you.
45. The work carried out within this engagement will be in respect of the Partnership's tax affairs. Any work to be carried out for the individual members will be set out in a separate letter of engagement.
46. You are responsible for monitoring the LLP's monthly turnover to establish whether it is liable to register for VAT if it is not already registered. If you do not understand what you need to do, please ask us. If it exceeds the VAT registration threshold and it wishes us to assist you in notifying HMRC of its liability to be VAT registered we will be pleased to assist in the VAT registration process. You should notify us of your instructions to assist in your VAT registration in good time to enable a VAT registration form to be submitted within the time limit of one month following the month in which you exceed the VAT registration threshold in force at that time. We

will not be responsible if you fail to notify us in time and incur a late registration penalty as a result.

47. Our services as set out above are subject to the limitations on our liability set out in the engagement letter and in paragraph 18 in our standard terms & conditions.

APPENDIX B5

CORPORATION TAX

SCHEDULE OF SERVICES

This schedule should be read in conjunction with the engagement letter and the standard terms & conditions.

Recurring compliance work

48. We will prepare the company's corporation tax self-assessment (CTSA) returns. After obtaining the approval and signature of an authorised nominated director, we will submit these to HM Revenue & Customs ("HMRC")
49. We will prepare the corporation tax computation and supporting schedules required for preparation of the company tax return from accounts, information and explanations provided to us on your behalf.
50. We will tell you how much corporation tax the company should pay and when. If appropriate, we will initiate repayment claims when tax has been overpaid. We will advise on the interest and penalty implications if corporation tax is paid late.
51. We will inform you if instalment payments of corporation tax are due for an accounting period and the dates they are payable. We will calculate the quarterly instalments which should be made on the basis of information supplied by you by the date agreed.
52. We will advise you as to possible tax return related claims and elections arising from information supplied by you. Where instructed by you we will make such claims and elections in the form and manner required by HMRC.

Ad hoc and advisory work

53. Where you have instructed us to do so, we will also provide such other taxation ad hoc and advisory services as may be agreed between us from time to time. These may be the subject of a separate engagement letter at our option. Where appropriate we will discuss and agree an additional fee for such work when it is commissioned by you. Examples of such work included:
 - Advising you when corporation tax is due on loans by the company to directors or shareholders or their associates and calculating the payments due or the amount repayable when the loans are repaid; and
 - Dealing with any enquiry opened into the company's CTSA return by HMRC
 - Preparing any amended returns which may be required and corresponding with HMRC as necessary
 - Advising on the rules relating to and assisting with VAT registration
54. Where specialist advice is required on occasions we may need to seek this from or refer you to appropriate specialists.

Changes in the law

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

56. We will accept no liability for losses arising from changes in the law or the interpretation thereof that are first published after the date on which the advice is given.

Your responsibilities

57. The directors on behalf of the company are legally responsible for:

- Ensuring that the CTSA returns are correct and complete;
- Filing any returns by the due date;
- Making payment of tax on time.

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

The signatory to the return cannot delegate this legal responsibility to others. The signatory agrees to check that returns that we have prepared for the company are complete before he/she approves and signs them.

58. To enable us to carry out our work the directors agree:

- That all returns are to be made on the basis of full disclosure of all sources of income, charges, allowances and capital transactions;
- To provide full information necessary for dealing with the company's affairs: we will rely on the information and documents being true correct and complete and will not audit the information or those documents;
- To authorise us to approach such third parties as may be appropriate for information that we consider necessary to deal with the company's affairs, and;
- To provide us with information in sufficient time for the company's CTSA return to be completed and submitted within 9 months following the end of the company's accounting reference date. In order that we can do this, we need to receive all relevant information within 7 months of the company's accounting reference date. Where feasible we may agree to complete the CTSA return within a shorter period but may charge an additional fee for so doing.
- To provide information on matters affecting the company's tax liability for the accounting period in respect of which instalment payments are due at least four weeks before the due date of each instalment. This information should include details of trading profits and other taxable activities up to the date the information is provided together with estimates to the end of the accounting period.
- To provide us with information on advances or loans made to directors, shareholders or their associates during an accounting period and any repayments made or write offs authorised at least within three months of the end of the relevant accounting period.

59. The directors will keep us informed of material changes in circumstances that could affect the tax liabilities of the company. If you are unsure whether the change is material or not please let us know so we can assess the significance.

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

61. The work carried out within this engagement will be in respect of the company's tax affairs. Any work to be carried out for the directors or shareholders on a personal basis will be set out in a separate letter of engagement.
62. You are responsible for monitoring the company's monthly turnover to establish whether it is liable to register for VAT if it is not already registered. If you do not understand what you need to do, please ask us. If it exceeds the VAT registration threshold and it wishes us to assist you in notifying HMRC of its liability to be VAT registered we will be pleased to assist in the VAT registration process. You should notify us of your instructions to assist in your VAT registration in good time to enable a VAT registration form to be submitted within the time limit of one month following the month in which you exceed the VAT registration threshold in force at that time. We will not be responsible if you fail to notify us in time and incur a late registration penalty as a result.
63. Our services as set out above are subject to the limitations on our liability set out in the engagement letter and in paragraph 18 in our standard terms & conditions.

APPENDIX B6

PAYROLL SERVICES

SCHEDULE OF SERVICES

This schedule should be read in conjunction with the engagement letter and the standard terms & conditions.

Recurring compliance work

64. We will prepare your UK payroll for each payroll period to meet UK employment tax requirements, specifically:
- Calculating the pay as you earn (PAYE) deductions;
 - Calculating the employee's National Insurance Contributions (NIC) deductions;
 - Calculating the employer's NIC liabilities
 - Calculating statutory payments for example Statutory Sick Pay and or Statutory Maternity Pay and
 - Calculating other statutory and non-statutory deductions
65. We will prepare and send to you the following documents for each payroll period at or before the time of payment:
- Payroll summary report showing the reconciliation from gross to net for each employee and all relevant payroll periods;
 - A payslip for each employee unless not required;
 - A P45 for each leaver; and
 - A report showing your PAYE and NIC liability and due date for payment.
66. We will prepare and send to you the following documents by the statutory due dates at the end of the payroll year:
- Form P60 for each employee on the payroll at the year end;
 - A summary of the employer's annual declarations including the total payroll payments and deductions for your approval
67. We will submit your Real Time Information reports to HMRC after the payroll has been approved.

Ad hoc and advisory work

68. Where you have instructed us to do so, we will also provide such other taxation ad hoc and advisory services as may be agreed between us from time to time. These may be the subject of a separate engagement letter at our option. Where appropriate we will discuss and agree an additional fee for such work when it is commissioned by you. Examples of such work included:

- Dealing with any enquiry by HMRC into the payroll returns; and
- Preparing any amended returns which may be required and corresponding with HMRC as necessary.

69. Where specialist advice is required on occasions we may need to seek this from or refer you to appropriate specialists.

Changes in the law

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

71. We will accept no liability for losses arising from changes in the law or the interpretation thereof that are first published after the date on which the advice is given.

Your responsibilities

72. The directors on behalf of the company are legally responsible for:

- Ensuring that your payroll returns are correct and complete;
- Filing any returns by the due date;
- Making payment of tax on time.

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

Signatories to returns cannot delegate this legal responsibility to others. You agree to check that returns that we have prepared for the company are complete before he/she approves and signs them.

73. To enable us to carry out our work the directors agree:

- That all returns are to be made on the basis of full disclosure;
- To provide full information necessary for dealing with your payroll affairs: we will rely on the information and documents being true correct and complete and will not audit the information or those documents;
- To agree with us the name(s) of the person(s) authorised by you to notify us of any changes in employees and in rates of pay. We will process the changes only if notified by that/those individual(s);
- To advise us in writing of changes of payroll pay dates;
- To notify us at least 5 working days prior to the payroll date of all transactions or events which may need to be reflected in the payroll for the period, including details of:
 - i. all new employees and details of their remuneration packages
 - ii. all leavers and details of their termination arrangements
 - iii. all changes to remuneration packages
 - iv. all pension scheme changes; and
 - v. any changes to the employees' bank accounts

- You will keep us informed of changes in circumstances that could affect the payroll. If you are unsure whether the change is material or not please let us know so that we can assess the significance; and
 - To authorise us to approach such third parties as may be appropriate for information that we consider necessary to deal with your affairs.
74. If the information required to complete the payroll services set out above is received less than 5 days before the payroll date we will still endeavour to process the payroll to meet the agreed payroll date but we will not be liable for any costs or other losses arising if the payroll is late in these circumstances. We may charge an additional fee for work carried out in a shorter time period.
75. Our services as set out above are subject to the limitations on our liability set out in the engagement letter and in paragraph 18 in our standard terms & conditions.

APPENDIX B7

RETURNS OF EXPENSES & BENEFITS-IN-KIND, CLASS 1A NATIONAL INSURANCE CONTRIBUTIONS

SCHEDULE OF SERVICES

This schedule should be read in conjunction with the engagement letter and the standard terms & conditions.

Recurring compliance work

76. We will prepare forms P11D and P9D as may be required for each employee including directors based on the accounts, information and explanations provided to us on your behalf.
77. We will submit the forms P11D and P9D with the form P11D(b) after the form P11D(b) has been signed by you.
78. We will prepare and send to you the P11D information for you to forward to your employees and directors by the statutory due date.
79. We will calculate your Class 1A NIC liability on the benefits returned in forms P11D that you are obliged to pay HMRC by the due date and send payment instructions to you.

Ad hoc and advisory work

80. Where you have instructed us to do so, we will also provide such other taxation ad hoc and advisory services as may be agreed between us from time to time. These may be the subject of a separate engagement letter at our option. Where appropriate we will discuss and agree an additional fee for such work when it is commissioned by you. Examples of such work included:
 - Dealing with any straightforward enquiry opened into the benefits-in-kind returns by HMRC. More detailed enquiries may be the subject of a separate engagement
 - Preparing any amended returns which may be required and corresponding with HMRC as necessary.
 - Advising on Dispensations and PAYE Settlement Agreements; and
 - Conducting PAYE and benefits health checks.
81. Where specialist advice is required on occasions we may need to seek this from or refer you to appropriate specialists.

Changes in the law

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

Your responsibilities

84. You are legally responsible for:

- Ensuring that your declaration on form P11D(b) is true to the best of your knowledge and belief and therefore that the entries on the related forms P11D and P9D are correct and complete:
- Filing any returns by the due date after the end of the tax year; and
- Making payment of Class 1A NIC on time.

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

Signatories to returns cannot delegate this legal responsibility to others. You agree to check that returns that we have prepared for you are complete before you approve and sign them.

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

- That all returns are to be made on the basis of full disclosure;
- To provide full information necessary for dealing with your benefits-in-kind returns: we will rely on the information and documents being true correct and complete and will not audit the information or those documents;
- To notify us within 60 days after the end of the tax year of all transactions or events which may need to be reflected in the forms P11D and P9D for the period, including details of all employees during the year and details of their remuneration packages; and
- To authorise us to approach such third parties as may be appropriate that we consider necessary to deal with completing the benefits-in-kind returns.

86. If the information required to complete the benefits-in-kind returns set out above is received more than 60 days after the end of the tax year, we will still endeavour to process the information onto the benefits-in-kind returns to meet the submission date but we will not be liable for any costs or other losses arising if submission is late in these circumstances. We may charge an additional fee for work carried out in a shorter time period.

87. Our services as set out above are subject to the limitations on our liability set out in the engagement letter and in paragraph 18 in our standard terms & conditions.

APPENDIX B8

VAT RETURNS

SCHEDULE OF SERVICES

This schedule should be read in conjunction with the engagement letter and the standard terms & conditions.

Recurring compliance work

88. We will prepare your VAT returns on the basis of information and explanations supplied by you.
89. Based on the information that you provide to us we will tell you how much you should pay and when. If appropriate we will initiate repayment claims where tax has been overpaid. We will advise on the interest and penalty implications if VAT is paid late.
90. Where appropriate we will calculate the partial exemption annual adjustment.
91. We will forward to you the completed return calculations for you to review before you approve the VAT return for onward transmission by you to HMRC.

Ad hoc and advisory work

92. Where you have instructed us to do so, we will also provide such other taxation ad hoc and advisory services as may be agreed between us from time to time. These may be the subject of a separate engagement letter at our option. Where appropriate we will discuss and agree an additional fee for such work when it is commissioned by you. Examples of such work included:
 - Reviewing and advising a suitable partial exemption method to use in preparing the return;
 - Dealing with all communications relating to your VAT returns addressed to us by HMRC or passed to us by you;
 - Making recommendations to you about the use of cash accounting, annual accounting, flat rate and other suitable methods of accounting for VAT; and
 - Providing you with advice on VAT as and when requested. Where the advice is provided in writing, the information provided and the query raised will be set out with our response to you.
93. Where specialist advice is required on occasions we may need to seek this from or refer you to appropriate specialists.

Changes in the law

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

Your responsibilities

96. You are legally responsible for:

- Ensuring that your returns are complete and correct;
- Filing any returns by the due date; and
- Making payment of tax on time.

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

Signatories to returns cannot delegate this legal responsibility to others. You agree to check that returns that we have prepared for you are complete before you approve and sign them.

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

- That all returns are to be made on the basis of full disclosure;
- That you are responsible for ensuring that the information provided is to the best of your knowledge accurate and complete. The VAT returns are prepared solely on the basis of information provided by you and we accept no responsibility for any VAT liabilities arising due to inaccuracies or omissions in the information you provide which may lead to a misdeclaration on which penalties and interest may arise;
- To provide us with all the records relevant to the preparation of your quarterly VAT returns as soon as possible after the return period ends. We would ordinarily need a minimum of 14 days before submission to complete our work. If the records are provided later or are incomplete or unclear thereby delaying the preparation and submission of the VAT return, we accept no responsibility for any default surcharge penalty that may arise. Where feasible we may agree to complete your return within a shorter period but may charge an additional fee for so doing.

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

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

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

101. If EC Sales Lists need to be completed you are responsible for obtaining all of your customers' VAT registration numbers in other member states and to check with HMRC for any that you are not completely satisfied with.

102. Our services as set out above are subject to the limitations on our liability set out in the engagement letter and in paragraph 18 in our standard terms & conditions.

APPENDIX B9

HM REVENUE & CUSTOMS (“HMRC”) TAX INVESTIGATIONS

SCHEDULE OF SERVICES

This schedule should be read in conjunction with the engagement letter and the standard terms & conditions.

Investigation by HMRC into [name of entity being investigated]

103. We will act on your behalf in the matter of the current investigation by HMRC.

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

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

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

- i. you are not cooperating with us and answering our enquiries fully and frankly; or
- ii. you are unwilling to make full disclosure or you refuse to do so

then we will immediately cease to act and inform HMRC of that fact (albeit not the reason for ceasing to act). In that event any fees you have already paid will not be reimbursed and any unbilled costs would be your liability.

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

Your responsibilities

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

- i. that all information to be given to HMRC in the course of the investigation is to be made on the basis of full disclosure of all sources of income, charges, allowances and capital transactions;
- ii. to provide full information necessary for dealing with the investigation;
- iii. to authorise us to communicate with such third parties as may be appropriate and that we consider necessary to deal with the investigation;
- iv. to provide information promptly to enable us to deal with the investigation expeditiously and to act in your interests in order to qualify for such reduction as may be appropriate for the cause of the error and the level of disclosure if there are tax liabilities or penalties for earlier years;
- v. to forward to us on receipt copies of all HMRC correspondence, statements of account, PAYE coding notices, notices of assessment, letters and other communication received from HMRC as may be relevant to the investigation to enable us to deal with them as may be necessary immediately upon receipt. Although HMRC have been authorised to communicate with us when form 64-8 has been signed and submitted it is essential that you let us have copies of any correspondence received because HMRC are not obliged to send us copies of all communications issued to you;
- vi. to keep us informed about significant changes in your circumstances if they are likely to affect the outcome of the investigation. If you are unsure

- whether the change is material or not please let us know so that we can assess the significance or otherwise; and
- vii. to notify us immediately of any insurance cover you have for enquiries into your tax returns by HMRC

109. Our services as set out above are subject to the limitations on our liability set out in the engagement letter and in paragraph 18 in our standard terms & conditions.

APPENDIX B10

COMPANY FINANCIAL REPORTING

SCHEDULE OF SERVICES

This schedule should be read in conjunction with the engagement letter and the standard terms & conditions.

Recurring compliance work

110. We will prepare the company's annual financial statements from accounts, information and explanations provided to us on your behalf.
111. Our work as compilers of the annual financial statements will not include an audit of the financial statements in accordance with Auditing Standards. Consequently our work will not provide assurance that the accounting records or the financial statements are free from material misstatement whether caused by fraud error or other irregularities.
112. We shall report to you 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 financial statements from the accounting records of the company and from the information and explanations provided to us.
113. We will prepare the company's abbreviated accounts based on those annual financial statements.
114. We have a professional duty to compile financial statements that conform generally to UK Generally Accepted Accounting Principles. Furthermore the financial statements of a limited company are required to comply with the Companies Act 2006 and applicable accounting standards.
115. If we conclude that the financial statements are misleading we will issue you with draft financial statements and will not issue an Accountant's Report. Furthermore these draft financial statements will be for management purposes only and not for distribution to third parties. Should this situation arise our fees for the work performed so far will be payable on presentation of our fee note.
116. As part of our normal procedures we may request that you provide written confirmation of any information or explanations given to us orally during the course of our work.
117. We will tell when those financial statements or abbreviated accounts need to be filed at Companies House and advise you, where appropriate, of any penalties that may be incurred for late filing.

Ad hoc and advisory work

118. Where you have instructed us to do so, we will also provide such other accounting ad hoc and advisory services as may be agreed between us from time to time. These may be the subject of a separate engagement letter at our option. Where appropriate we will discuss and agree an additional fee for such work when it is commissioned by you. Examples of such work included:
 - Advising you of specific accounting requirements under UK Generally Accepted Accounting Principles and application of those requirements to specific transactions, balances or disclosures.
 - Dealing with any enquiry opened into the company's filed accounts by Companies House or other regulatory bodies

- Preparing any amended financial statements which may be required and corresponding with Companies House or other regulatory bodies as necessary

119. Where specialist advice is required on occasions we may need to seek this from or refer you to appropriate specialists.

Changes in the law

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

121. We will accept no liability for losses arising from changes in the law or the interpretation thereof that are first published after the date on which the advice is given.

Your responsibilities

122. The directors on behalf of the company are legally responsible for:

- Ensuring that the company maintains proper accounting records and for preparing financial statements which give a true and fair view and which are prepared in accordance with the Companies Act 2006.
- Ensuring that, to the best of your knowledge and belief, financial information whether used by the company or for the financial statements is reliable.
- Determining whether in respect of the financial period concerned the company meets the conditions for exemption from an audit set out in section 477 of the Companies Act 2006 and for determining whether in respect of the year the exemption is not available for any of the reasons set out in section 476 of the Companies Act 2006;
- Ensuring that the activities of the company are conducted honestly and that its assets are safeguarded and for establishing procedures designed to deter fraudulent or other dishonest conduct and to detect any that occurs
- Ensuring that the company complies with laws and regulations applicable to its activities and for establishing procedures designed to prevent any non-compliance with the laws and regulations and to detect any that occur
- Making available to us as and when required all the company's accounting records and related financial information including minutes of management and shareholders' meetings necessary for the completion of the financial statements. You have also agreed to make full disclosure to us of all relevant information.
- Submitting any financial statements or accounts to Companies House by the filing deadline;

The signatory to the financial statements or accounts cannot delegate this legal responsibility to others. The signatory agrees that where financial statement or accounts have been signed on behalf of the board of directors a properly convened meeting of the board of directors has been held and that the financial statements or accounts were duly approved at that meeting.

123. To enable us to carry out our work the directors agree:

- That all financial statements are to be compiled on the basis of full disclosure of transactions and balances;

- To provide full information necessary for dealing with the company's affairs: we will rely on the information and documents being true correct and complete and will not audit the information or those documents;
- To authorise us to approach such third parties as may be appropriate for information that we consider necessary to deal with the company's affairs, and;
- To provide us with information in sufficient time for the company's financial statements to be compiled and submitted within 9 months following the end of the company's accounting reference date. In order that we can do this, we need to receive all relevant information within 6 months of the company's accounting reference date. Where feasible we may agree to compile the financial statements within a shorter period but may charge an additional fee for so doing.
- To provide us with information to assist identification of any related parties to the company in order to satisfy any relevant disclosure requirements.

124. The directors will keep us informed of material changes in circumstances that could affect the financial statements of the company. If you are unsure whether the change is material or not please let us know so we can assess the significance.

125. You will forward to us correspondence from Companies House or any other regulatory body in time to enable us to deal with them as may be necessary within the statutory time limits.

126. Our services as set out above are subject to the limitations on our liability set out in the engagement letter and in paragraph 18 in our standard terms & conditions.

APPENDIX B11

COMPANY MANAGEMENT REPORTING

SCHEDULE OF SERVICES

This schedule should be read in conjunction with the engagement letter and the standard terms & conditions.

Recurring compliance work

127. We will prepare the company's management accounts from accounts, information and explanations provided to us on your behalf.
128. Our work as compilers of the management accounts will not include an audit of the financial statements in accordance with Auditing Standards. Consequently our work will not provide assurance that the accounting records or the management accounts are free from material misstatement whether caused by fraud error or other irregularities.
129. We shall report to you 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 management accounts from the accounting records of the company and from the information and explanations provided to us.
130. We have a professional duty to compile management accounts that conform generally to UK Generally Accepted Accounting Principles.
131. If we conclude that the management accounts are misleading we will issue you with draft accounts and will not issue an Accountant's Report. Furthermore these draft accounts will be for management purposes only and not for distribution to third parties. Should this situation arise our fees for the work performed so far will be payable on presentation of our fee note.
132. As part of our normal procedures we may request that you provide written confirmation of any information or explanations given to use orally during the course of our work.

Ad hoc and advisory work

133. Where you have instructed us to do so, we will also provide such other accounting ad hoc and advisory services as may be agreed between us from time to time. These may be the subject of a separate engagement letter at our option. Where appropriate we will discuss and agree an additional fee for such work when it is commissioned by you. Examples of such work included:
 - Advising you of specific accounting requirements under UK Generally Accepted Accounting Principles and application of those requirements to specific transactions, balances or disclosures.
134. Where specialist advice is required on occasions we may need to seek this from or refer you to appropriate specialists.

Changes in the law

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

Your responsibilities

137. The directors on behalf of the company are legally responsible for:

- Ensuring that the company maintains proper accounting records and for preparing financial statements which give a true and fair view and which are prepared in accordance with the Companies Act 2006.
- Ensuring that, to the best of your knowledge and belief, financial information whether used by the company or for the financial statements is reliable.
- Ensuring that the activities of the company are conducted honestly and that its assets are safeguarded and for establishing procedures designed to deter fraudulent or other dishonest conduct and to detect any that occurs
- Ensuring that the company complies with laws and regulations applicable to its activities and for establishing procedures designed to prevent any non-compliance with the laws and regulations and to detect any that occur
- Making available to us as and when required all the company's accounting records and related financial information including minutes of management and shareholders' meetings necessary for the completion of the accounts. You have also agreed to make full disclosure to us of all relevant information.

The signatory to the management accounts cannot delegate this legal responsibility to others. The signatory agrees that where accounts have been signed on behalf of the board of directors a properly convened meeting of the board of directors has been held and that the accounts were duly approved at that meeting.

138. To enable us to carry out our work the directors agree:

- That all accounts are to be compiled on the basis of full disclosure of transactions and balances;
- To provide full information necessary for dealing with the company's affairs: we will rely on the information and documents being true correct and complete and will not audit the information or those documents;
- To authorise us to approach such third parties as may be appropriate for information that we consider necessary to deal with the company's affairs, and;
- To provide us with information in sufficient time for the company's accounts to be compiled and within your internal reporting deadlines. In order that we can do this, we need to receive all relevant information 1 week prior to that deadline. Where feasible we may agree to compile the accounts within a shorter period but may charge an additional fee for so doing.

139. The directors will keep us informed of material changes in circumstances that could affect the accounts of the company. If you are unsure whether the change is material or not please let us know so we can assess the significance.

140. Our services as set out above are subject to the limitations on our liability set out in the engagement letter and in paragraph 18 in our standard terms & conditions.

APPENDIX B12

MAINTENANCE OF COMPANY ACCOUNTING RECORDS

SCHEDULE OF SERVICES

This schedule should be read in conjunction with the engagement letter and the standard terms & conditions.

Recurring compliance work

141. We will compile the company's accounting records from accounts, information and explanations provided to us on your behalf.
142. Our work as processors of the accounting records will not include an audit of the financial statements in accordance with Auditing Standards. Consequently our work will not provide assurance that the accounting records or the management accounts are free from material misstatement whether caused by fraud error or other irregularities.
143. As part of our normal procedures we may request that you provide written confirmation of any information or explanations given to use orally during the course of our work.

Ad hoc and advisory work

144. Where you have instructed us to do so, we will also provide such other accounting ad hoc and advisory services as may be agreed between us from time to time. These may be the subject of a separate engagement letter at our option. Where appropriate we will discuss and agree an additional fee for such work when it is commissioned by you. Examples of such work included:
- Advising you of specific accounting requirements under UK Generally Accepted Accounting Principles and application of those requirements to specific transactions, balances or disclosures.
145. Where specialist advice is required on occasions we may need to seek this from or refer you to appropriate specialists.

Changes in the law

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

Your responsibilities

148. The directors on behalf of the company are legally responsible for:
- Ensuring that the company maintains proper accounting records and for preparing financial statements which give a true and fair view and which are prepared in accordance with the Companies Act 2006.
 - Ensuring that, to the best of your knowledge and belief, financial information whether used by the company or for the financial statements is reliable.

- Ensuring that the activities of the company are conducted honestly and that its assets are safeguarded and for establishing procedures designed to deter fraudulent or other dishonest conduct and to detect any that occurs
- Ensuring that the company complies with laws and regulations applicable to its activities and for establishing procedures designed to prevent any non-compliance with the laws and regulations and to detect any that occur
- Making available to us as and when required all the company's accounting records and related financial information including minutes of management and shareholders' meetings necessary for the completion of the accounts. You have also agreed to make full disclosure to us of all relevant information.

149. To enable us to carry out our work the directors agree:

- That all accounts are to be compiled on the basis of full disclosure of transactions and balances;
- To provide full information necessary for dealing with the company's affairs: we will rely on the information and documents being true correct and complete and will not audit the information or those documents;
- To authorise us to approach such third parties as may be appropriate for information that we consider necessary to deal with the company's affairs, and;
- To provide us with information in sufficient time for the company's accounting records to be maintained within your internal reporting deadlines. Where feasible we may agree to maintain the accounting records within a shorter period but may charge an additional fee for so doing.

150. The directors will keep us informed of material changes in circumstances that could affect the accounts of the company. If you are unsure whether the change is material or not please let us know so we can assess the significance.

151. Our services as set out above are subject to the limitations on our liability set out in the engagement letter and in paragraph 18 in our standard terms & conditions.

APPENDIX B13

ACCOUNTANT'S FACTUAL REPORT OF FINDINGS ON SERVICE CHARGE ACCOUNTS

SCHEDULE OF SERVICES

This schedule should be read in conjunction with the engagement letter and the standard terms & conditions.

You consider that the lease does not require an audit. This letter sets out the basis on which we are to report on the service charge statement and the respective responsibilities of ourselves and the landlord.

Your responsibility for the preparation of the service charge statement.

152. You have undertaken to make available to us, as and when required, all the accounting records and related financial information including minutes of management meetings which we need to do our work. You will provide us with all information and explanations relevant to the preparation of the service charge statement and you will disclose to us all relevant information in full.
153. You are responsible for ensuring that, to the best of your knowledge and belief, the information relating to the preparation of the service charge statement is accurate and complete.
154. You will approve and sign the service charge statement to acknowledge responsibility for the statement.
155. You are responsible for ensuring that the property is maintained in accordance with the terms of the lease and that service charge monies are safeguarded as held on trust for the leaseholders in accordance with section 42, Landlord and Tenant Act 1987.

Our responsibilities as reporting accountants

156. We shall conduct our work in accordance with the guidance for a report of factual findings contained in *Residential Service Charge Accounts*, published by ACCA. The list of procedures performed and details of any sampling used in the course of the work will be provided upon request from the landlord.
157. The work to be undertaken is not a statutory audit carried out under International Standards of Auditing (UK and Ireland) in accordance with the requirements of the Companies Act 2006 and we do not have the Registered Auditor status required for such audits.
158. While we will perform the agreed procedures with reasonable skill and care and will report any misstatement, frauds or errors that are revealed by enquiries within the scope of the engagement, our work should not be relied upon to disclose all misstatements, frauds or errors that might exist.
159. We accept that, whether or not the Landlord meets the applicable obligations under the lease, we remain under an obligation to perform the work with reasonable care. The failure by the Landlord to meet its obligations under the lease or to provide such assistance as we require may cause us to be unable to provide the report in the agreed terms. In circumstances where we are unable to provide a report we may withdraw from the engagement.
160. We have a professional responsibility not to allow our name to be associated with financial information which we believe may be misleading. Therefore, although we are not required to search for such matters, should we become aware, for any reason, that the financial information may be misleading, we will discuss the matter with the Landlord with a view to agreeing appropriate adjustments and/or disclosures in the financial information. In circumstances where

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

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

Additional responsibilities

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

- Prepare the service charge statement from the accounting records maintained by you.

Limitation of liability

163. We will provide services as outlined in this letter with reasonable skill and care. Our liability to you is limited to losses, damages, costs and expenses caused by our negligence or wilful default. However, to the fullest extent permitted by law, we will not be responsible for any losses where you or others supply incorrect or incomplete information, or fail to supply any appropriate information or where you fail to act on our advice or respond promptly to communications from us.

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

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

Ad hoc and advisory work

166. Where you have instructed us to do so, we will also provide such other accounting ad hoc and advisory services as may be agreed between us from time to time. These may be the subject of a separate engagement letter at our option. Where appropriate we will discuss and agree an additional fee for such work when it is commissioned by you.

167. Where specialist advice is required on occasions we may need to seek this from or refer you to appropriate specialists.

Changes in the law

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

169. We will accept no liability for losses arising from changes in the law or the interpretation thereof that are first published after the date on which the advice is given.

170. Our services as set out above are subject to the limitations on our liability set out in the engagement letter and in paragraph 18 in our standard terms & conditions.

APPENDIX B14

COMPANY SECRETARIAL SERVICES

SCHEDULE OF SERVICES

This schedule should be read in conjunction with the engagement letter and the standard terms & conditions.

Your responsibilities

171. You agree to provide us with full information necessary for dealing with your Company Secretarial affairs as we will rely on the information and documents being true, correct and complete and we will not audit the information or those documents.
172. You will agree that we may approach such third parties as may be appropriate for information that we consider necessary to deal with your affairs.
173. You will provide us with information in sufficient time for your returns to be completed, approved and submitted.
174. You will provide us with signed certified copies of directors' and shareholders notices, minutes or resolutions within seven days of signing.
175. Where our office address is used as your company's registered office address, you authorise us to open all postal deliveries.

Our responsibilities

176. We will prepare your returns and any supporting schedules from the information and explanations provided by you. We will not audit or otherwise verify the underlying records
177. We will send the returns and any supporting schedules to you for you to approve and sign within seven days of you making the records available to us.
178. We will forward documents addressed to the registered office within two working days to the last recorded trading address of your business. Note that this excludes general circulars and generic marketing material which we will dispose of for recycling unless you specifically instruct us to forward.
179. We will complete other returns reflecting changes in directors, shareholders etc as requested.
180. We will maintain the statutory records and minutes on behalf of the Company Secretary, if one has been appointed, from the information provided.
181. As part of our normal procedures we may ask you to confirm in writing any information or explanations given to us orally during our work.

Limitation of liability

182. We will provide services as outlined in this letter with reasonable skill and care. Our liability to you is limited to losses, damages, costs and expenses caused by our negligence or wilful default. However, to the fullest extent permitted by law, we will not be responsible for any losses where you or others supply incorrect or incomplete information, or fail to supply any appropriate information or where you fail to act on our advice or respond promptly to communications from us.

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

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

Ad hoc and advisory work

185. Where you have instructed us to do so, we will also provide such other accounting ad hoc and advisory services as may be agreed between us from time to time. These may be the subject of a separate engagement letter at our option. Where appropriate we will discuss and agree an additional fee for such work when it is commissioned by you.

186. Where specialist advice is required on occasions we may need to seek this from or refer you to appropriate specialists.

Changes in the law

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

188. We will accept no liability for losses arising from changes in the law or the interpretation thereof that are first published after the date on which the advice is given.

189. Our services as set out above are subject to the limitations on our liability set out in the engagement letter and in paragraph 18 in our standard terms & conditions.

