



Terms and Conditions

Scope of our Work

We will advise you on the accounting effect of specific matters on which you instruct us from time to time. We are not general advisers and we shall not be responsible for any failure to advise you on any matter which falls outside the scope of your instructions.

You engage us to act in respect of the services that you have chosen, which we will provide in accordance with our schedule of services.

Our Fees

In accordance with our normal payment terms you will be required to pay the said amount by standing order. If an invoice is issued then we will provide a gross sum invoice and will deduct any weekly payments from our fee. The balance of which is due upon presentation of the invoice. There is no right of set off against any invoice from this firm.

This weekly fee is inclusive of VAT and it is agreed that a weekly invoice will not be rendered. We agree to account for VAT on the amounts paid and received by us for the purpose of this agreement. If for whatever reason weekly invoices are required we (at our discretion) will issue weekly invoices for the sums received and they will have effect as if they had been raised on the date the payments were received by us.

It may be necessary to incur fees of solicitors, barristers, valuers or other experts. We will discuss any such need with you prior to issuing instructions on your behalf. All such fees will be charged to you and we may ask you to put us in funds to pay them as they are incurred.

Limitation of liability

We specifically draw your attention to the paragraph headed 'Liability' within the enclosed standard terms and conditions of engagement which sets out the basis upon which we limit our liability to you and to others.

Salhan Accountants Limited Directors and Employees

Salhan Accountants Limited is a limited company and no personal duty is owed to you by any individual director or employee of Salhan Accountants Limited. Accordingly it is a term of our engagement that you will not bring a claim in respect of any loss or damage against any of our directors or employees.



SERVICE - LIMITED COMPANY

1. Our service to you.

Each year our service to you will be as set out below. Every new financial year will represent a separate assignment:-

Accounting Services.

- On the basis of the information you provide we shall prepare financial statements for the company in accordance with the Companies Acts.
- We have no statutory duty to report on the company's financial statements and we shall not, therefore, make any statement for the public record in connection with these accounts. However, as the company taxation agent we shall include a report with the accounts which are submitted to HMRC.
- Our work will not be an audit of the accounts in accordance with Auditing Standards. Accordingly, we shall not seek any independent evidence to support the entries in the accounting records, or to prove the existence, ownership, or valuation of assets, completeness of income, liabilities or disclosures in the accounts. Nor shall we assess the reasonableness of any estimates or judgments made in the preparation of the accounts. Consequently our work will not provide any assurances that the accounting records are free from material misstatements, whether caused by fraud, other irregularities or error.
- We have a professional responsibility not to allow our name to be associated with accounts which we consider may be misleading. Therefore, although we are not required to search for such matters, should we become aware, for any reason, that the accounts may be misleading, and the matters cannot be dealt with by means of adjustments to the accounts, we shall notify you in writing of the reasons.
- As part of our normal procedures, we may ask you to provide written confirmation of any information and explanations given by you orally in the course of our work.
- You consider that the company is exempt from audit for the year ended. You have acknowledged, on the balance sheet, your responsibilities for ensuring that the company keeps accounting records which comply with Section 221 of



- The Companies Act 2006 (as amended), and for preparing financial statements which give a true and fair view of the state of affairs of the company and of its profit or loss for the financial year.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these financial statements.

Taxation Services.

- We will prepare from the accounts and other information and explanations provided by you the company's corporation tax return and computations, together with all supporting schedules and where necessary, amended returns.
- We will send you the tax return and supporting schedules for you to approve and sign. We will then submit it, with the accounts and computations, to HMRC.
- We will advise you of the amounts of corporation tax to be paid and the dates by which the company should make the payments.

Changes in the law

- 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.
- 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



2. Responsibilities of the directors.

As directors of the company, you are responsible for ensuring that the company maintains proper accounting records and for preparing financial statements which give a true and fair view and which have been prepared in accordance with the Companies Acts.

You are responsible for determining whether, in respect of the year, the company meets the conditions for exemption from an audit of the accounts set out in the Act, and for determining whether, in respect of the year, the exemption is not available for any of the reasons in the Act.

You are also responsible for making available to us and when required, all the company's accounting records, and other relevant records and related information.

You are responsible for the accuracy and completeness of the information supplied to us, which entails ensuring that internal controls are adequate and that appropriate accounting policies are selected and applied.

We have agreed that you will be responsible for:

- (a) Maintaining records of all receipts and payments of cash;
- (b) Maintaining records of invoices issued and received;
- (c) Reconciling balances whether that be monthly or annually (subject to your written instructions) with the bank statements;
- (d) Preparing details of the following at the year end (subject to your written instructions):
 - 1) stocks and work in progress;
 - 2) fixed assets;
 - 3) amounts owing to creditors;
 - 4) amounts owing by customers; and
 - 5) accruals and prepayments.



- 6) If you fail to do the above, we reserve the right to charge you for the additional work we have to do to obtain the above information. This charge will be made in accordance with our standard terms.

3. Your responsibilities: provision of information by you.

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

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 we will not audit the information or those documents.

To provide us with information in sufficient time for the company's tax returns to be completed.

To forward to us receipt copies of notices of assessment, letters and other communications received from HMRC to enable us to deal with them as may be necessary within the statutory time limits.

To keep us informed about significant changes in your circumstances if they are likely to affect your tax position.

4. Other services and general tax advice.

In accordance with our terms and conditions of business any ad-hoc and advisory work will be charged at our normal hourly rates unless otherwise agreed in writing.

We will be pleased to assist you generally in tax matters if you so require. To enable us to do this we will need to be instructed 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 undertaken.

It is our policy to confirm in writing advice upon which you may wish to rely.

5. Excluded services.

All services other than those specified are by their nature excluded services, the excluded services include but not limited to

- Obligations under IR35. Tax and VAT enquiries.



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

SERVICE - VAT RETURNS

Recurring compliance work

1. We will prepare your quarterly VAT returns on the basis of the information and explanations supplied by you.
2. 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.
3. 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 services

4. In accordance with our terms and conditions of business any ad-hoc and advisory work will be charged at our normal hourly rates unless otherwise agreed in writing. Examples of such work include:

- Reviewing and advising a suitable partial exemption method to use in preparing the return;
- Dealing with all communications relating to your VAT returns, Intrastat returns/EC Sales List 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 such as Excise Duty/Customs Duty/Landfill Tax/Insurance Premium Tax/Aggregates Levy/Climate Change Levy 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

5. Where specialist advice is required in certain areas we may need to seek this from or refer you to appropriate specialists.

Changes in the law

6. 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.

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

Your responsibilities

8. You are legally responsible for:

- (a) Ensuring that your returns are correct and complete;
- (b) Filing any returns by the due date; and
- (c) 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 we have prepared for you are complete before he/she approves and signs them.

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

(a) That all returns are to be made on the basis of full disclosure;

(b) That you are responsible for ensuring that the information provided is, to the best of your knowledge, accurate and complete. The VAT returns are reviewed solely on the basis of the information provided by you and we accept no responsibility for any VAT liabilities arising due to inaccuracies or omissions in the information you provide which may lead to a misdeclaration on which penalties and interest may arise;

(c) That we can approach such third parties as may be appropriate for information we consider necessary to deal with the VAT returns; and

(d) 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 15 days before submission to complete our work. If the records are provided later or are incomplete or unclear thereby delaying the review 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 a minimum fee of £150 for so doing.

10. 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.

11. You will forward to us HMRC statements of account, copies of notices of assessment, letters and other communications received from HMRC in time to enable us to deal with them as may be necessary within the statutory time limits. 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.



12. 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.

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

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

SERVICE - PAYROLL SERVICES

Recurring compliance work

1. We will prepare your UK payroll to meet UK employment tax requirements, specifically:

- Calculating the pay as you earn (PAYE) deductions;
- Calculating the employees' 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

2. 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 totals;
- 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.

3. We will prepare the following by the statutory due dates at the end of the payroll year:

- Form P60 for each employee on the payroll at the year-end;
- Year ending of filing or P60 for all staff who were on the payroll during the payroll year

Ad hoc and advisory work



5. In accordance with our terms and conditions of business any ad-hoc and advisory work will be charged at our normal hourly rates unless otherwise agreed in writing. Examples of such work include:

- 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.

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

Changes in the law

7. 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.

8. 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

9. You are legally responsible for:

- (a) Ensuring that your payroll returns are correct and complete;
- (b) Filing any returns by the due date; and
- (c) Making payment of tax and 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 we have prepared for you are correct and complete before you approve and sign them.

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

(a) That all returns are to be made on the basis of full disclosure;

(b) To provide full information necessary for dealing with your payroll affairs: we will rely on the information and documents being true, correct and complete and will not audit the information or those documents;

(c) To agree with us the name[s] of the person[s] authorised by you to notify us of changes in employees and in rates of pay. We will process the changes only if notified by that/those individual[s];

(d) To advise us in writing of changes of payroll pay dates;

(e) 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:

- all new employees and details of their remuneration packages;
- all leavers and details of termination arrangements;
- all changes to remuneration packages;
- all pension scheme changes; and
- any changes to the employees' bank accounts;



(f) 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

(g) To authorise us to approach such third parties as may be appropriate for information that we consider necessary to deal with your affairs.

11. 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 of £50 for work carried out in a shorter time period.

SERVICE - ACCOUNTANCY AND FINANCIAL RESOURCING

1. Our service to you.

Each year our service to you will be as set out below. Every new financial year will represent a separate assignment:-

Financial Outsourcing

On the basis of the information that you will provide, we will prepare one or more of the following:

- Sales and Purchase ledger on daily, weekly or monthly basis.
- VAT returns*.
- Either monthly, two monthly or quarterly Management Accounts or Cashflow Analysis will be prepared.



- A payment tracker of your suppliers and a debtors list of payments from your customers will be maintained.
- You will have access to and support for www.salhan-openspace.com. Client account will be setup for upload and download of data and records.
- Finance Director analysis is provided
- Payroll and Pension Processing*

**separate services*

Accounting Services.

Please refer to our 'Service - Accountancy' Section

Taxation Services.

Please refer to our 'Service - Taxation' Section

Changes in the law

- 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.
- 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.



Responsibilities of the directors.

As directors of the company, you are responsible for ensuring that the company maintains proper accounting records and for preparing financial statements which give a true and fair view and which have been prepared in accordance with the Companies Acts.

You are responsible for determining whether, in respect of the year, the company meets the conditions for exemption from an audit of the accounts set out in the Act, and for determining whether, in respect of the year, the exemption is not available for any of the reasons in the Act.

You are also responsible for making available to us and when required, all the company's accounting records, and other relevant records and related information.

You are responsible for the accuracy and completeness of the information supplied to us, which entails ensuring that internal controls are adequate and that appropriate accounting policies are selected and applied.

We have agreed that you will be responsible for:

- (e) Maintaining records of all receipts and payments of cash;
- (f) Maintaining records of invoices issued and received;
- (g) Reconciling balances whether that be monthly or annually (subject to your written instructions) with the bank statements;
- (h) Preparing details of the following at the year end (subject to your written instructions):
 - 7) stocks and work in progress;
 - 8) fixed assets;
 - 9) amounts owing to creditors;
 - 10) amounts owing by customers; and
 - 11) accruals and prepayments.
- 12) If you fail to do the above, we reserve the right to charge you for the additional work we have to do to obtain the above information. This charge will be made in accordance with our standard terms.



6. Your responsibilities: provision of information by you.

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

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 we will not audit the information or those documents.

To provide us with information in sufficient time for the company's tax returns to be completed.

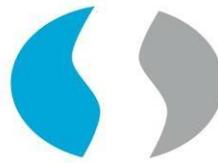
To forward to us receipt copies of notices of assessment, letters and other communications received from HMRC to enable us to deal with them as may be necessary within the statutory time limits.

To keep us informed about significant changes in your circumstances if they are likely to affect your tax position.

7. Other services and general tax advice.

In accordance with our terms and conditions of business any ad-hoc and advisory work will be charged at our normal hourly rates unless otherwise agreed in writing.

We will be pleased to assist you generally in tax matters if you so require. To enable us to do this we will need to be instructed 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 undertaken.

It is our policy to confirm in writing advice upon which you may wish to rely.

8.Excluded services.

All services other than those specified are by their nature excluded services, the excluded services include but not limited to

- Obligations under IR35/ off payrolling.
- Forms P11D
- FORMS CT61

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

HMRC errors: A copy of these guidelines is available for inspection in our offices.

SERVICE - Payroll Services – auto enrolment

Initial set up

1. You are responsible for establishing the staging date applicable for your payroll. You will advise us if you bring forward, postpone or otherwise delay any aspect of your staging. We will assist you in establishing the staging date that applies. This is the date that you, as an employer, must start to auto enrol your workers.
2. Using the data supplied by you in order for us to prepare your payroll, we will identify those individuals who would qualify as a 'worker' for auto enrolment purposes and will produce a list of them. We will send you this list together with the definition of a

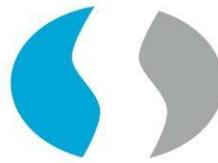


'worker' and if required and requested Pension Regulator guidance on how to assess workers earnings and if the worker is under a UK contract. You should review this definition for any individual not included on the payroll records, and inform us of any changes.

3. We will help you to establish which category each worker falls into, whether entitled worker, eligible jobholder or non-eligible jobholder.
4. You will have a pension scheme that meets the automatic enrolment qualifying criteria and we recommend that you take appropriate independent advice. Your choice of scheme is through the National Employment Savings Trust (NEST);

We will not provide advice on the choice of a scheme, but refer you to guidance issued by the Pensions Regulator on pension scheme selection.

5. You are responsible for providing the required statutory information to your workers.
6. You will enrol all eligible jobholders into an eligible pension scheme on the appropriate date. We will assist you with this process. If required, we will prepare and send to you for distribution a notice for each eligible jobholder telling them that they have been or will be enrolled, and setting out what that means for them, and also detailing their right to opt out (and to opt back in again). We will send information about the eligible jobholders to the pension scheme. (For eligible jobholders who are already active members of a qualifying scheme, we will prepare a notice for you to send them giving them information about the scheme. This is the only action required for such members).
7. If required, we will prepare and send to you a notice to send to each non-eligible jobholder that sets out certain information about opting in to an automatic enrolment scheme and what this means for them. They do not need to be automatically enrolled but have the right to opt in. If the non-eligible jobholder chooses to opt in, you will enrol them onto the scheme on receipt of an opt-in notice. We will assist you with this process. We will send information to the pension scheme about those non-eligible jobholders who choose to opt in.
8. If required, we will prepare and send to you a notice to send to each entitled worker, giving them information about joining a pension scheme and what it means for them.



You will arrange membership to a scheme for those entitled workers who choose to join and complete a joining notice. This can be a different scheme to the one used for auto enrolment. We will assist you with this process.

9. You are required within five calendar months of your staging date to make a declaration of compliance with the Pensions Regulator. If required by you in writing to assist we will on receipt of the scheme information from you, and the pension scheme provider, assist you in making the declaration with the Pensions Regulator.

Recurring compliance work

10. As part of the preparation of your UK payroll for each payroll period we will:

- a. Calculate the deductions to be made from each worker's pay
- b. Calculate the contribution you as employer are obliged to make to the scheme
- c. Process through the payroll any refunds from the scheme

11. We will include the pension payments on the following documents:

- a. The payroll summary report showing the reconciliation from gross to net for each employee and all relevant payroll totals
- b. The payslips for each employee (unless payslips are not required)
- c. A report showing your total pension contributions (employees and employers) and due date for payment

12. You must re-enrol eligible job-holders every three years. We recommend that you establish a process for this review. We believe a review of the workforce who have



ceased membership of the scheme or who have opted-out three years from the staging date, and every three years thereafter with a view to re-enrolling opted out eligible jobholders if they are still eligible for auto-enrolment, would suffice. We will assist you with this review by providing at the outset a document detailing the requirement. At the time of the review, if required and requested by you, we will prepare a notice for you to give to the eligible jobholder telling them that they have been enrolled, and setting out what that means for them, and also detailing their right to opt out (and to opt back in again).

Ad hoc and advisory work

13. We will also provide such other taxation ad hoc and advisory services as may be agreed 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 include:

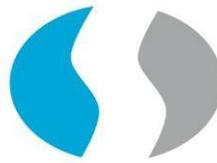
- dealing with any enquiry from the Pensions Regulator
- preparing any amended records which may be required and corresponding with the Regulator as necessary

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

Changes in the law

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

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



Your responsibilities

16. You are legally responsible for:

- ensuring that your payroll and pensions records are correct and complete; and
- making payment of pension contributions on time

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

17. You will keep and retain the records required by law. These include:

- Records about jobholders and workers: eg name, date of birth, National Insurance number, gross earnings, contributions, gender, address, status within the pension scheme, opt-in notice, opt-out notice and joining notice
- Records about the pension scheme: eg employer pension scheme reference, scheme name and address and other information in respect of specific pension schemes

18. You are responsible for choosing an eligible scheme and for regularly reviewing its suitability.

19. You are responsible for providing all relevant information to the trustees or managers of the Pension scheme within the statutory period.

20. You are responsible for the monitoring of workers age and earnings and agree to advise us on any change in categorisation or status of your workers.

21. You are responsible for monitoring opt-in and opt-out requests and where workers with the right to opt-in or opt-out exercise that right. If required and requested by you we will assist you in providing appropriate information for you to provide to the jobholder.



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

- to provide full information necessary for dealing with your workers' pensions: 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 names of people authorised by you to notify us of changes in employees and in rates of pay. We will process the changes only if notified by those individuals.
- to advise us in writing of changes of payroll pay dates;
- to notify us at least working days prior to the payroll date of all transactions or events which may need to be considered in relation to auto enrolment obligations for the period, including details of:
 - all new workers and details of their remuneration packages
 - all leavers and details of termination arrangements for all workers
 - changes in categorisation or status of your workers
 - all opt-in and opt-out requests from your workers
 - all remuneration changes for all workers
 - all pension scheme changes

23. You will keep us informed of material changes in circumstances that could affect the pension scheme, workers and deductions. 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 to authorise us to approach such third parties as may be appropriate for information that we consider necessary to deal with your affairs.

24. If the information required to complete the services set out above is received less than 7 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 of £25.00



minimum and furthermore at £20.00 per hour for work carried out in a shorter time period.

SERVICES PERSONAL TAX – INDIVIDUALS

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 an income and expenditure account 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 tell you how much you should pay and when.

Ad hoc and advisory work

4. 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 include:



- 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; and advising on the rules relating to and assisting with VAT registration.
5. Where specialist advice is required on occasions we may need to seek this from or refer you to appropriate specialists.

Tax Credits

6. If we agree in writing 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

7. 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.

8. 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

9. You are legally responsible for:

- (a) Ensuring that your self-assessment tax returns are correct and complete;



(b) Filing any returns by the due date; and

(c) 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.

10. 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;

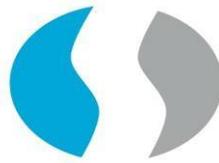
(b) To provide full information necessary for dealing with your affairs: we will rely on the information and documents being true, correct and complete and will not audit the information or those documents;

(c) To authorise us to approach such third parties as may be appropriate for information that we consider necessary to deal with your affairs; and

(d) To provide us with information in sufficient time for your tax return to be completed and submitted by the end of the tax year. In order that we can do this, we need to receive all relevant information in time. Where feasible we may agree to complete your return within a shorter period but may charge an additional fee for doing so.

11. 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 that we can assess the significance.

12. You will forward to us HMRC statements of account, copies of notices of assessment, letters and other communications received from HMRC in time to enable us to deal with them as may be necessary within the statutory time limits. 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.

13. 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 you in the VAT registration process. You should notify us of your instructions to assist in your VAT registration in good time to enable a VAT registration form to be submitted within the time limit of one month following the month in which you exceed the VAT registration threshold in force at that time. We will not be responsible if you fail to notify us in time and incur a late registration penalty as a result.

14. The fee that we will charge, you are required to pay in accordance with our payment terms.

General Terms

Preamble.

These terms form the basis of our agreement and are our standard terms of business.

These terms may be updated from time to time. By signing up to the services we offer you agree to review our Terms of Service regularly. Your continued use of our services will mean that you agree to any changes in our terms. You can request a copy of our latest terms by email.

In carrying out our work as your agent, if authorised by you. Our acting as agent does not absolve you of your obligations to comply with all relevant legislations.

Terms

These terms should be read in conjunction with, and are subject to the attached letter and schedule of services and any applicable terms and conditions which are available on our website(s), but otherwise form the entire agreement between us in respect of this matter to the exclusion of all other correspondence or discussions. Should you instruct us in respect of another matter in the future, a separate letter of engagement may be issued in respect of that matter, but until then, the terms of our engagement in respect of that matter, will be the same as the terms of our engagement in this matter.

Your continuing instructions for us to represent you will amount to acceptance of these terms and conditions of business to include retainer letter.



Salhan Accountants Limited

In these terms “we” or “our” refers to Salhan Accountants Limited a limited company registered in England and Wales with number 04555307. Individuals referred to in these terms and elsewhere as “directors” are directors of Salhan Accountants Limited.

Overriding obligations

We accept instructions to act for you on this basis. In particular you give us the authority to correct errors which in our view may affect any submission made to HMRC where we become aware of them, even after any termination of our engagement.

The parties agree that the protection of our reputation is of fundamental importance. This firm will not allow its name to be associated with any inaccurate information. Accordingly, the client authorises this firm to override any obligations in law or otherwise to make a disclosure to any authority if we deem it necessary that a disclosure is required in meeting our overriding objective.

We will not be liable for any loss, damage or cost arising from our compliance with this overriding obligations.

Basis of Charging

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

Our fees are generally rendered on either the basis of time spent on a particular matter or on an agreed fee basis. The basis of charging does, however, depend upon the type of work we are undertaking on your behalf.

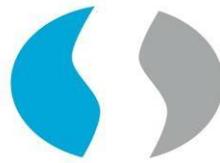
If we provide you with an estimate of our fees for any specific work, then the estimate will not be contractually binding unless we explicitly state in writing that that will be the case.

Where we are providing you the fee for the compliance service, the minimum term is one year.

Fixed fee basis of charging:

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

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



It is our normal practice to ask clients to pay weekly by direct debit or standing order and to periodically adjust the weekly payment by reference to actual billings.

Please make all payments to us by cheque, telegraphic transfer, wire or BACS drawn in sterling on an account in your name.

Time spent basis of charging:

If we agree to calculate our charges on a time spent basis, we will take into account all of the time spent on your affairs which will include meetings with you and perhaps others; any time spent travelling; considering; preparing and working on papers; correspondence; and making and receiving telephone calls and all preparatory work including attending tribunals (where necessary), travelling and waiting time. Routine letters that we write, and routine telephone calls that we make and receive will be charged as units of 1/10th of an hour. Other letters and calls will be charged on a time basis.

Where involvement is required of two fee earners such as at a meeting with you for example, the time spent by both fee earners will be taken into account when calculating your charges.

If we are charging on a time spent basis our normal hourly rates (exclusive of VAT) are set out below unless otherwise agreed in writing. These will be increased annually on 31 March.

Director: £300.00

Accountant: £180.00

Trainee: £120.00

Administrator: £50.00

If you wish you may be set a limit on the charges and expenses to be incurred. This means you must pay those incurred up to the agreed limit without our needing to refer back to you. We will inform you as soon as it appears that the limit may be exceeded and will not exceed the limit without first obtaining your consent.

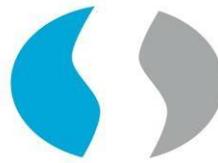
To enable you to monitor and budget for costs we shall deliver bills to you regularly, usually on a monthly basis while the work is in progress or when a set level of charges has been reduced. We will send a final bill after completion of the work.

We will endeavour to keep you updated as to costs information at regular intervals or as and when you request it.

Payment Guarantee

Where we advise companies whose shares are owned by other companies (their "parent companies"), the parent companies shall be responsible for any charges properly payable which are not paid by any subsidiary.

Where we advise partnerships, each of the partners is jointly and severally liable for any charges properly payable.



Billing

Ordinarily, for accountancy compliance work we will provide an estimated fee for the work. In this case you agree to pay the estimated fee by way of a standing order. Parties agree that the company can increase the estimated weekly fee to the actual time spent if the work exceeds the estimated fee being the weekly amount charged. If an invoice is issued then we will provide a gross sum invoice and will deduct any weekly payments from our fee. The balance of any fee will be due upon presentation of the invoice. There will be no right of set off against any invoice of this firm. In the event we do not receive payment by standing order then we will bill monthly and our invoices are due for payment upon delivery of the invoice. Our fees are exclusive of VAT which will be added where it is chargeable. Any disbursements we incur on your behalf and expenses incurred in the course of carrying out our work for you will be added to our invoices where appropriate. A VAT invoice will be issued to you upon receipt of your payment.

Unless otherwise agreed to the contrary our fees do not include the costs of any third party, counsel or other professional fees.

We fully reserve our right to charge interest on late paid invoices at the rate of 8% per annum above the Official Bank Rate of the Bank of England under the Late Payment of Commercial Debts (Interest) Act 1998 (as amended). We also reserve the right to suspend our services or to cease to act for you on giving written notice if payment of any fees is unduly delayed. As payment on time is a fundamental aspect of this agreement if we cease to act we will not be liable for any loss, damage or costs arising therefrom.

If you do not accept that an invoiced fee is fair and reasonable or due you must notify us within

10 days of receipt in writing (with proof of delivery such as delivery by recorded delivery or a read receipt via email) setting out full details of why the invoiced fee is disputed. In the absence of such notification it is agreed as a specific aspect of this agreement that the client has compromised any potential fee dispute and the client accepts that the client will be deemed to have accepted that payment is due.

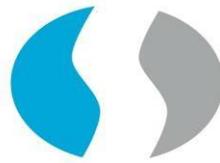
If a client company, trust or other entity is unable or unwilling to settle our fees we reserve the right to seek payment from the individual (or parent company) giving us instructions on behalf of the client and you agree that we shall be entitled to enforce any sums due against the Group Company or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

We reserve the right to cancel the engagement between us with immediate effect in the event that:

1. you become insolvent, bankrupt, or reach an arrangement with creditors, or if we reasonably believe that the events listed above are reasonably likely to happen; or
2. you breach your obligations under these terms and conditions, and fail to remedy such breach within 7 days of being required to do so in writing.

Ad-hoc and advisory work

Where you have instructed us do so, we will also provide such other ad-hoc and advisory services as may be agreed between us in writing from time to time (as referred to above). These may be the subject of a separate engagement letter at our option. This will be carried



out at our normal hourly rates as referred to above unless otherwise discussed between us and agreed in writing.

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

Disbursements

When you instruct us, it is likely that we will have to incur certain expenses on your behalf. By instructing us, you are authorising us to incur on your behalf such expenses as we consider appropriate to those instructions. You will be responsible for reimbursing those expenses to us in full and on demand.

Such expenses are also known as “disbursements”. Any bills delivered will include disbursements and out-of-pocket expenses incurred or to be incurred on your behalf. These can include solicitors’ fees, court fees, expert’s fees, travelling expenses, photocopying charges, courier charges, facsimile charges and similar.

VAT is payable on some expenses and will be charged at the prevailing rate.

Conflict of Interest

We have checked our records and we are not aware of any basis on which we have a conflict of interest which would preclude us from acting for you.

It may be that we are asked by an existing or future client to act on their behalf where that matter may be similar to this matter. We will not be restricted from doing so unless there is an actual conflict.

We may refuse to act for you, or cease acting for you, if we become aware of a conflict of interest which we are unable to resolve.

Client Money

The parties agree that we do accept client money all payments received from the client are agreed to be applied as part of our fees for the work we do or are instructed to do. Accordingly, the parties agree no interest is due or payable to the client. It is further an agreed term that no separation of funds is required as any receipts will be deemed to be funds due from the client to our firm.

Advice on investments

If during a transaction you need advice on investments, we may have to refer you to someone who is authorised by the Financial Services Authority, as we are not.

In the event we receive any introductory fee the parties agree that we do not need to disclose any referral fee.

Intellectual property rights

We will retain all copyright, and all other intellectual property rights, in any document or other materials prepared by us during the course of carrying out the engagement.

Implementation



We will only assist with implementation of our advice if specifically instructed and agreed in writing.

Reliance on advice

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

If advice is not in writing the parties agree this firm has no responsibility to you if you rely upon it.

Internal disputes within a client

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

Quality of service

If you have any problem with the service we have provided to you then please let us know. The parties agree that in the first instance the client will refer all queries and complaints directly to us and we will try to resolve the complaint quickly. The parties agree that no further steps can be taken by the client until we have had the opportunity to fully consider the complaint. We require all complaints to be set out in writing and we will within 21 days acknowledge the complaint and set out how the complaint will be dealt with and the likely time scale. The client agrees to being estopped from bringing any complaint or claim until such time as we have processed the complaint internally.

For all other disputes if we are unable to mutually resolve any dispute then you agree that the matters in dispute will be arbitrated by an arbitrator appointed by the Centre for Effective Dispute Resolution (CEDR). Each party shall cover its own costs of the arbitration.

Lien

The parties agree the payment of fees on time is a fundamental requirement of this agreement. It is agreed that if this firm states that fees are outstanding then the client agrees that we are permitted to exercise a lien over all funds, documents and records in our possession relating to all engagements for you until all outstanding fees and disbursements are paid in full.

The client agrees to being estopped from bringing any action against us howsoever arising.

Confidentiality



Information of a confidential nature which you provide to us will be kept strictly confidential, subject to our obligations at law and set out in this agreement. However, if we are working on a matter in conjunction with your other advisers, we will assume, unless you notify us otherwise, that we may disclose any such information to and discuss it with such other advisers as appropriate.

Money Laundering Policy

As with other professional services firms we are subject to the law on money laundering and identification.

1. We are required to obtain satisfactory evidence of your identity. In the case of a private individual this must comprise of the production by you to us of the following original documents:-

a. a current passport or photo-card driving licence, together with

b. a recent:

electricity/gas/telephone/water bill; or

Council tax demand for the current year; or

bank, building society or mortgage statement; or

HM Revenue and Customs tax demand.

If you are not able to come to attend our offices to provide the documentation referred to above, you should send three original documents, for example, a utility bill and a council tax bill/mortgage or bank statement. However, please note that it is not advisable to send valuable items such as passports and driving licences through the post.

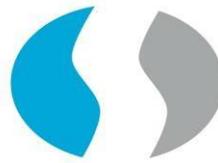
In the case of a corporate client we will carry out a company search the cost of which will be payable by you at the cost to us of obtaining the search. In addition, we are required to obtain the same checks as for a private client in relation to one of the directors or the shareholders who is instructing us or who is active in the management or control of the company.

Please note that we cannot provide you with any advice until we are satisfied that the anti money laundering and client identification requirements set out above have been satisfied.

2. At the start of any matter we will normally ask you to tell us the source of any funds you will be using. It is simplest for us if the source is an account, in your name, in a UK bank or building society. If the source is an unusual one such as an account in another country or in the name of someone other than you please tell us as early as possible including the reason.

3. We will accept cash provided we are satisfied with the legitimacy of the source of funds.

4. Where we are to pay money out to you we will normally do so by cheque in your favour or by payment to an account in your name. We are unwilling to send money to unknown third parties even upon your instructions to do so. If you do want us to pay surplus money out into the name of someone other than yourself, please tell us as early as possible, including the reason.



5. We are also obliged to report information to the authorities (which includes the National Crime Agency (see: <http://www.nationalcrimeagency.gov.uk/> for further information) in certain circumstances. In particular if it seems that any assets involved in your matter were derived from a crime we will have to report it to the relevant authorities. This can include even small amounts of money, and covers all offences, including for example tax evasion and benefit fraud. If we have to make a report we may not be able to tell you that we have done so notwithstanding your responsibility for the costs of us doing so.

Storage of Papers and Documents

The parties understand that the storage of books and records is a cost to us.

It is therefore agreed that the client will be required to collect their records within 21 days of the work being completed. Accordingly, the parties agree that a charge of £5 per month will be applicable. The company can seek the cost of courier to be remitted by the client along with a management fee of £50, which is to be paid by the client in advance.

Save to the above after completing the work, we are entitled to keep all your papers and documents while there is money owing to us for our charges and expenses. We will keep our file of papers (except for any of your papers that you ask to be returned to you) for a reasonable period of time. We keep the file on the understanding that we have the authority to destroy it 6 months after the date of the final bill. If you are no longer a client the parties agree that we are at liberty to destroy your records as storage is a cost to our business.

If we retrieve papers or documents from storage in relation to continuing or new instructions to act in connection with your affairs, we will not normally charge for such retrieval. However, we may make a charge based on the time spent producing stored papers or documents to you or another at your request. We may also charge for reading, correspondence or other work necessary to comply with the instructions given by you or on your behalf.

If for any reason at any time (whether during this engagement or after it has terminated) we are required compulsorily to disclose documentation or give information orally or in writing relating to this matter or your affairs pursuant to a court order or a notice or demand service by any person who has the authority to compel disclosure by law, then we shall comply with such requirement and be entitled to be paid the cost of doing so by you at our then prevailing hourly rates. If any such documentation or information is subject to privilege you agree that we are authorised to waive privilege that may exist pursuant to our overriding objective. Accordingly you agree that we will be entitled to be paid by you for any time spent and expenses spent on the matter.

Termination

Where you have entered into an annual contract for the compliance and financial resourcing, the contract will renew automatically for the following one year unless a clear one year notice is provided before one year comes to an end.

In some circumstances, you may consider we ought to stop acting for you, for example, if you cannot give clear or proper instructions on how we are to proceed, or if it is clear that you have lost confidence in how we are carrying out your work. We may stop acting for you



with good reason, for example, if you do not pay an interim bill or fail to comply with our request for a payment on account or upon other reasonable grounds.

In the event of termination a final invoice will be delivered which is payable upon receipt. If you or we decide that we will no longer act for you then you will pay our charges on an hourly basis and expenses as set out above.

Should we have no contact with you for a reasonable period of time we may issue to your last known address a disengagement letter and thereby cease to act.

We reserve the right to suspend/terminate our service if any of the invoices are unpaid or any sums requested to be paid on account are not paid in accordance with our terms of engagement.

Where the provisions of the Consumer Protection (Distance Selling) Regulations 2000 apply (non business-to-business contracts where goods or services are supplied without any face-to-face contact), consumers normally have the right to cancel the contract within 7 working days of its conclusion. Unless you instruct us otherwise, you authorise us to commence work for you before the expiry of 7 working days from the date on which you receive our engagement letter and your cancellation right will end when we commence work instead of at the end of the normal 7 working day period. You can cancel your instructions by contacting us in writing by post, fax or e-mail. However, once we have started work on your matter, you may be charged for the work we have done up until we receive your notice of cancellation.

For any tax and investigation planning, you may terminate your instructions to us in writing at any time by agreement giving not less than 21 clear days notice but we will be entitled to keep all of your papers and documents while there is money owing to us for our charges and expenses incurred up until the time of termination

Termination will be without prejudice to any rights that may have accrued to either of us prior to termination.

In the event of termination of this contract, we are not obliged nor do we agree to assist you with any arrangements for the completion of work in progress at that time. In that event, we shall not be required to carry out further work and shall not be responsible or liable for any consequences arising from termination.

Upon termination of this contract you agree that there will be no refund of fees already paid by you.

In the event that we are required to prepare a handover file for another file we will charge a fee in accordance with our charge out rates subject to a minimum fee of £100 + vat to cover the normal administration costs of such a task. Payment will be required before a handover file is prepared.

Email

We may correspond with you by email unless you advise us in writing that you do not wish us to do so. You acknowledge that email may not be secure. Email will be treated as written



correspondence and we are entitled to assume that the purported sender of an email is the actual sender and that any express or implied approval or authority referred to in an email has been validly given. You consent to us monitoring and reading any email correspondence travelling between you and any mail recipient at Salhan Accountants Limited.

Liability

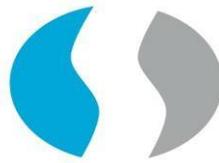
(1) Our Liability

Nothing in these terms and conditions shall limit or exclude our liability for:

- a. death or personal injury caused by our negligence, or the negligence of our employees, agents or subcontractors;
- b. fraud or fraudulent misrepresentation; or
- c. any other liability for which exclusion or limitation is prohibited by law.

Subject to the above:

- a. we shall under no circumstances whatever be liable to you, whether in contract, tort (including negligence), breach of statutory duty, or otherwise, for any loss of profit, or any indirect or consequential loss arising under or in connection with the contract between us; and
- b. The aggregate liability of our total liability to you in respect of all other losses arising out of or in connection with our engagement to act in connection with any individual matter where you receive a specific invoice or invoices, whether in contract, tort (including negligence), breach of statutory duty, or otherwise, shall be limited to 3 times the lowest fee charged but capped in aggregate to a maximum of £20,000.00.
- c. Where there is more than one addressee the limit of liability specified at b) supra will be allocated between the addressees. It is agreed that such allocation will be entirely a matter for the addressees, who shall be under no obligations to inform us of it, provided always that if (for whatever reason) no allocation is agreed, no addressee shall dispute the validity, enforceability or operation of the limit of liability on the ground that no such allocation was agreed.
- d. For the avoidance of doubt more than one addressee is intended to cover businesses in which shareholders/directors are common in the businesses. Similarly, an individual may have many business interest and they will be consider as a single addressee for the purpose of this agreement. Likewise a shareholder may have an interest in three businesses the maximum aggregate liability to that individual will be £20000.
- e. Proportionality. In respect of all services, our liability as set out at point b) supra suffered or incurred by the addressee(s) shall be limited to the proportion of the aggregate liability which may be justly or equitably attributed to us after taking into account the contributory negligence (if any) of the addressee(s) and any other third party found to be liable to contribute to the aggregate liability.



You acknowledge that the retainer/engagement is with Salhan Accountants Limited and no special duty is owed to you by any individual member or employee of Salhan Accountants Limited. Any advice given to you by any individual member or employee is done so on behalf of Salhan Accountants Limited and not in their individual capacity. Each and every member and employee shall be entitled to the benefit of this provision under the Contracts (Rights of Third Parties) Act 1999 (as amended) and any subsequent enactment.

(2) Exclusion of liability for loss caused by others

We will not be liable if such losses, damages, costs, penalties, surcharges, interest or additional tax liabilities are due to the acts or omissions of any other person or due to the provision to us of incomplete, misleading or false information or if they are due to a failure to act on our advice or a failure to provide us with relevant information.

Where we appoint third parties to provide advice or services to you, you acknowledge that we do so acting as agents on your behalf. The contract for the provision of such advice or services is between you and the person or organisation providing those services. We shall under no circumstances be liable to you whether in contract, tort (including negligence), breach of statutory duty or otherwise, for any loss suffered by you in connection with any advice or services provided to you by third parties.

(3) Exclusion of liability in relation to circumstances beyond our control

We will not be liable to you for any delay or failure to perform our obligations under this engagement letter if the delay or failure is caused by circumstances outside our reasonable control.

(4) Exclusion of liability relating to the discovery of fraud etc

We will not be responsible or liable for any loss, damage or expense incurred or sustained if information material to the service we are providing is withheld or concealed from us or misrepresented to us. This applies equally to fraudulent acts, misrepresentatives or wilful default on the part of any party to the transaction and their directors, officers, employers, agents or advisers.

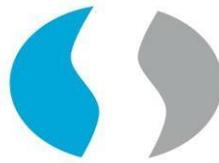
This exclusion shall not apply where such misrepresentation, withholding or concealment is or should (in carrying out the procedures which we have agreed to perform with reasonable care and skill) have been evident to us without further enquiry.

(5) Our advice is personal to you

You acknowledge that our advice is personal to you and is not intended to be relied upon by third parties. You shall not pass on advice that we provide to you to third parties. We shall not be liable for any loss suffered by third parties as a consequence of relying on advice which was intended for you. Except for the directors of Salhan Accountants Limited, who may enforce the benefit of any of these terms against you, no person other than a party to this agreement may enforce it by virtue of the Contracts (Rights of Third Parties) Act 1999.

Indemnity

You shall keep us fully indemnified, on demand, against all costs, claims, actions, expenses, losses or liabilities (including without limitation, economic loss and loss of profit (direct or indirect), indirect loss or consequential loss, and



our management time calculated on the basis of our standard hourly rates), resulting directly or indirectly from:

1. your failure to comply with this Agreement;
2. your actions or omissions which result in us having to notify or liaise with regulatory and law enforcement bodies (including but not limited to the National Crime Agency) in relation to us becoming aware of a crime or suspected crime;
3. us defending unsuccessful claims brought by you, against us, in relation to the contract between us; and
4. you making libellous, defamatory, or otherwise untrue statements about us, our business, or any of our officers or employees.

The Data Protection Act 1998 (“the Act”)

In relation to personal data provided to us to enable us to advise you, you are the data controller and we are the data processor. We will process such personal data on your behalf in accordance with your instructions.

We may, as part of the service we offer, wish to send you information relating to accounting and taxation developments and the legal and related services that we (or third parties) could offer, relating to the service that you have asked us to advise on. You acknowledge when you provide us with your contact details that that we may use the details you provide to us in the course of our relationship and to send such material to you, unless you notify us that you do not wish us to receive this information.

Marketing/publicity.

There may be occasions where we would like to make it known that we have acted for you in a particular market place. However, for the avoidance of doubt we will not provide any confidential information about your business or any particular transaction. By signing this contract you agree to this.

Interpretation

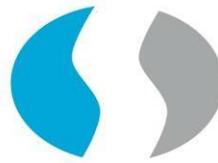
If any provision of this engagement letter or enclosed schedules is held to be void, then that provision will be deemed not to form part of this contract.

In the event of any conflict between these terms of business and the engagement letter or appendices, the relevant provision in the engagement letter or schedules will take precedence.

Governing Law

These terms of engagement are governed by English Law. Accordingly, the courts of England and Wales shall have exclusive jurisdiction to settle any disputes that may arise between us.

- 15th Floor, 54 Hagley Road, Birmingham, B16 8PE
- Tel: 0121 455 7475 / 0121 794 0620
- Fax: 0121 454 7534
- www.salhanaccountants.co.uk



SALHAN

Chartered Tax Advisers
and Chartered Accountants

About us

Salhan Accountants Limited is a UK limited company (registered number 4555307) whose registered office is at 54 Hagley Road, Edgbaston, Birmingham, B16 8PE Tel: 0121 455 7475 Fax: 01214547534 Email: enquiries@salhanaccountants.co.uk. We are registered for VAT purposes with number 825222454. Our normal office opening hours are from 9.00 am until 5.00 pm Monday to Thursday and 9.00am to 4.00 on Friday.