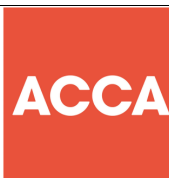


Peter Brown & Co

Chartered Certified Accountants and Registered Auditors

Acomb Grange
Grange Lane
York
YO23 3QZ

Tel/Fax 01904 781318



Also at 1st Floor, 14 Market Place, Pocklington, York, YO42 2AR. Tel 01759 301663 –
Director at Pocklington office - R J Woolley FCCA, CTA

Our ref «Reference__9901»/ENG102
Your ref

«Name__9904»
«Address_Line_1__9905»
«Address_Line_2__9906»
«Address_Line_3__9907»
«Address_Line_4__9908»
«Postcode__9909»

Tuesday, March 2, 2021

Dear «Name__9904»,

Letter of engagement for on line retainer for INSERT hours consultancy advice on charity matters

Introduction

We are pleased to accept your retainer instructions to act as advisors to you in relation to charity matters.

It is of the essence of this agreement that the time to be spent on such advice and consultancy is to be restricted to the number of hours shown above in a full calendar year from the date of this letter. Any time over this amount of hours will be the subject of charges to you on our normal professional terms. Such time shall be recorded by this firm and shall include any time spent with your business partners or employees.

It is both a requirement of the law relating to the provision of services and also good professional practice to set out clearly in writing the terms and conditions upon which we provide you with professional services.

This letter of engagement complies with this requirement. We would request that you carefully

Web sites – Specialist services to charities www.sorpaid.com
General Practice services www.certifiedaccounts.co.uk
E Mail - info@certifiedaccounts.co.uk

Registered as auditors in the United Kingdom by the Association of Chartered Certified Accountants

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Directors P Brown Bsc (Hons), FCCA,FCIE,DChA and R J Woolley FCCA,CTA

read through this letter to ensure there is no misunderstanding between us. If you agree to the terms and conditions set out, then please sign and return the spare copy to us. If there is any point upon which you require clarification, then please contact us. If, within four weeks, we have not heard from you or received back the signed copy, we will assume that you are in agreement with the contents of this letter.

Nothing in this letter shall relate to any services to be provided to any persons other than yourself, or your business partners or employees.

This letter sets out the basis on which we are to act and the respective areas of responsibility of the directors. Any subsequent changes will be discussed with you, and where appropriate a new letter of engagement will be agreed.

We are bound by the ethical guidelines of the Association of Chartered Certified Accountants, and accept instructions to act for you on the basis that we will act in accordance with those ethical guidelines. A copy of these requirements can be viewed at our offices on request, or can be seen at www.accaglobal.com

A specific requirement of those guidelines is that you give us authority to correct errors by HM Revenue & Customs if these should occur, even if those errors may be in your favour.

1. Period of Engagement

- 1.1 This engagement will commence from the date of payment of your retainer fee and shall expire at the anniversary thereof. If any part of the hours advice time, as set out at the head of this letter, has not been used by that date, then the time may not be carried forward or set off against any other work carried out by this firm.

2. Responsibilities

- a) You agree that any advice we give shall be based entirely on the factual information supplied to us by yourselves. To the extent such factual information may be incorrect, then we can accept no liability arising therefrom.
- b) As part of our normal procedures we may request you to provide written confirmation of any oral information and explanations given to us during the course of our work.
- c) Our responsibility is limited to receiving information and enquiries from you in relation to matters concerning charity accounting, governance, examination, audit or charity taxation and related matters, and to advising you on the basis of the information presented to us.
- d) We have no responsibility to audit or validate any information presented to us.
- e) Enquiries and information may be communicated by telephone, post or email

3. Fees

- 3.1 The fee agree for this service is £140 for four hours retainer/ £75 for two hours retainer.
- 3.2 Payment for this must be received in advance of any services being provided
- 3.3 If it is necessary to carry out work outside the responsibilities outlined in this letter it will involve additional fees.
- 3.4 VAT will be added to all fees at the rate prevailing at the time.

Comment [Option 1]: Delete if not first year of appointment

- 3.5 If it becomes necessary for us to withdraw from the engagement at any time, for any reason, then our fees for time spent up to that point will be payable whether or not any particular matter has been completed.

4. Client Monies

- 4.1 Fees paid by you in advance for professional work to be performed and clearly identifiable as such shall not be regarded as clients' monies.

5. External Quality Control

- 5.1 As part of our ongoing commitment to providing a quality service, some of our files are periodically subject to an independent quality review. Our reviewers are highly experienced and professional people and, of course, are bound by the same requirements for confidentiality as our partners and staff. The services under this agreement will normally be supervised on a day to day basis by Mr P Brown.
- 5.2 As qualified accountants, we are also subject to statutory monitoring by our regulatory body, The Association of Chartered Certified Accountants, and this may involve examination of your files by the monitors.

6. Limitation of Liability

- 6.1 The advice which we give to you is for your sole use and does not constitute advice to any third party to whom you may communicate it. There are no third parties that we have agreed should be entitled to rely on any work under this letter of engagement
- 6.2 A person who is not party to this agreement shall have no right under the Contracts (Rights of Third Parties) Act 1999 to enforce any term of this agreement. This clause does not affect any right or remedy of any person, which exists or is available otherwise than pursuant to that Act.
- 6.3 We will provide the professional services outlined in this letter with reasonable care and skill. However, we will not be responsible for any losses, penalties, surcharges, interest or any other liabilities arising from the supply by you or others of incorrect or incomplete information, or from the failure by you or others to supply any appropriate information or your failure to act on our advice or respond promptly to communications from us or the authorities.
- 6.4 Unless we are instructed to the contrary, we shall proceed on the basis of the instructions we have received from you and will rely on you to tell us as soon as possible if anything occurs which renders any information previously given to us as incorrect or inaccurate. We shall not be responsible for any failure to advise or comment on any matter which falls outside the specific scope of your instructions. We cannot accept any responsibility for any event, loss or situation unless it is one against which it is the expressed purpose of these instructions to provide.
- 6.5 Because rules, regulations and legislation frequently change, we must ask you to keep us informed of any changes in your circumstances that may affect any service we provide and ask us to review any advice already given if a transaction is delayed, or if an apparently similar transaction is to be undertaken.
- 6.6 Because of the limited nature of the work covered by this engagement letter and the degree to which the full circumstances of any situation may not have been fully explored or researched, our liability under this letter is limited to the amount of the fee paid.

Comment [Option 2]: Practitioners who wish to include provisions intended to limit their liabilities in the event of a claim by a client are strongly advised to take legal advice on this complex matter

7. Other Services

7.1 We will be pleased at any time to advise you on any business or taxation matters which you care to refer to us .

8. Quality of Service

- 8.1 We aim to provide a high quality of service at all times. If you would like to discuss with us how our service could be improved or if you are dissatisfied with the service that you are receiving please let us know by contacting Peter Brown. If you have any queries in relation to specific matters you should also refer to Peter Brown
- 8.2 We undertake to look into any complaint carefully and promptly and to do all we can to explain the position to you. If we do not answer your complaint to your satisfaction you may take up the matter with the Association of Chartered Certified Accountants.

9 Electronic Communication

- 9.1 As Internet communications are capable of data corruption we do not accept any responsibility for changes made to such communications after their dispatch. For this reason it may be inappropriate to rely on advice contained in an e-mail without obtaining written confirmation of it. We do not accept responsibility for any errors or problems that may arise through the use of internet communication and all risks connected with sending commercially sensitive information relating to your business are borne by you and are not our responsibility. If you do not accept this risk, you should notify us in writing that e-mail is not an acceptable means of communication. E-mail may be used to enable us to communicate with you. As with other means of delivery this carries with it the risk of inadvertent misdirection or non delivery. It is the responsibility of the recipient to carry out a virus check on any attachments received.

10 Applicable Law

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

11 Data Protection Act 1998

- 11.1 To enable us to discharge the services agreed under this engagement, and for other related purposes including updating and enhancing client records, analysis for management purposes and statutory returns, crime prevention and legal and regulatory compliance, we may obtain, use, process and disclose personal data about you. You have a right of access, under data protection legislation, to the personal data that we hold about you. For the purposes of the Data Protection Act 1998, the Data Controller in relation to personal data supplied about you is Peter Brown.

12. Proceeds of Crime Act 2002 and Money Laundering Regulations 2007

Please note that under the Proceeds of Crime Act 2002 and the Money Laundering Regulations 2007 your right to confidentiality is overridden by operation of law by our duty to make any relevant report to, or provide any document or information disclosed to the Serious Organised Crime Office (SOCA). We are subject to severe penalties if we do not observe the law in this area.

13. Professional Liability insurance

In order to comply with Statutory Instrument 2009/2999 we are required to provide the following information relating to our professional indemnity insurance arrangements:-

The contact details of the insurer are

Lockton Companies International Limited
Lockton House, 6 Bevis Marks, London, EC3A 7AF

Policy number 145364

The territorial coverage of the insurance arrangements are :-

Worldwide excluding work carried out in or connected with USA or Canada

14. Agreement of Terms

14.1 Once it has been agreed, this letter will remain effective until it is replaced, or until it expires at the anniversary of the retainer payment. We shall be grateful if you could confirm your agreement of the terms of this letter by signing the enclosed copy and returning it to us immediately.

Yours faithfully

Peter Brown & Co

I/We confirm that I/we have read and understood the contents of this letter and agree that it accurately reflects my/our fair understanding of the services that I/we require you to undertake.

Signed Date

For and on behalf of

«Name__9904»