

EU SERVICES DIRECTIVE**Regulatory Requirement:****RESPONSES**

1.	Name of firm	Rothmans Audit LLP
2.	Legal form	Limited Liability Partnership
	Havant Office	
3.	Postal address	24 Park Road South, Havant, Hants PO9 1HB
4.	Fax number Email address	+44 (0) 23 9247 4022 havant@rothmansllp.com
5.	Telephone number	+44 (0) 23 9248 2683
	Winchester Office	
3.	Postal address	Avebury House, St Peter Street, Winchester, Hants SO23 8BN
4.	Fax number Email address	+44 (0) 1962 842 346 winchester@rothmansllp.com
5.	Telephone number	+44 (0) 1962 842 345
	Chandlers Ford Office	
3.	Postal address	Fryern House, 125 Winchester Road, Chandlers Ford, Hants SO53 2DR
4.	Fax number Email address	+44 (0) 23 8025 8700 chandlers-ford@rothmansllp.com
5.	Telephone number	+44 (0) 23 8026 5550
	Fareham Office	
3.	Postal address	Fareham House, 69 High Street, Fareham, Hants PO16 7BB
4.	Fax number Email address	+44 (0) 1329 822 647 fareham@rothmansllp.com
5.	Telephone number	+44 (0) 329 280 221

	Petersfield Office	
3.	Postal address	32 Dragon Street, Petersfield, Hants GU31 4JJ
4.	Fax number Email address	+44 (0) 1730 263337 petersfield@rothmansllp.com
5.	Telephone number	+44 (0) 1730 266816
	Ringwood Office	
3.	Postal address	114 Christchurch Road, Ringwood, Hants BH24 1DP
4.	Fax number Email address	+44 (0) 1425 480 514 ringwood@rothmansllp.com
5.	Telephone number	+44 (0) 1425 479 977
	Salisbury Office	
3.	Postal address	10 St Ann Street, Salisbury, Wilts SP1 2DN
4.	Fax number Email address	+44 (0) 1722 323 482 salisbury@rothmansllp.com
5.	Telephone number	+44 (0) 1722 413 413
	Southampton Office	
3.	Postal address	Chilworth Point, 1 Chilworth Road, Southampton Hants S016 7JQ
4.	Fax number Email address	+44 (0) 23 8076 0108 southampton@rothmansllp.com
5.	Telephone number	+44 (0) 23 8021 1088
	Sutton Office	
3.	Postal address	Trinity Court, 34 West Street, Sutton, Surrey SM1 1SH
4.	Fax number Email address	+44 (0) 20 8643 6160 sutton@rothmansllp.com
5.	Telephone number	+44 (0) 20 8642 1048

	London Office	
3.	Postal Address	1 Cornhill London EC3V 3ND
4.	Email address	london@rothmansllp.com
5.	Telephone number	+44 (0) 20 7871 9711
6.	Registered Office	Avebury House, St Peter Street, Winchester, Hants SO23 8BN
7.	If the provider is carrying on a regulated profession, any professional body with which the provider is registered, the professional title and the member state in which that title has been granted.	Registered to carry on audit work in the UK and Ireland by the Institute of Chartered Accountants in England and Wales.
8.	If the firm is registered in a public register, the name of the register and the provider's registration number or equivalent means of identification in that register.	Details about our audit registration can be viewed at www.auditregister.org.uk , under reference number C003331507
9.	If the activity is subject to an authorisation scheme, the particulars of the relevant competent authority.	See item 19 below.
10.	VAT number	152 4218 37
11.	The general terms and conditions, if any, used by the provider.	See Standard Terms and Conditions of Business in Appendix 'A'*
12.	The existence of contractual terms, if any, used by the provider concerning the law applicable to the contract or to the competent courts.	
13.	The existence of any after-sales guarantee, but only if this is not imposed by law.	None
14.	The price of the service, where a price is pre-determined by the provider for a given type of service.	Not applicable
15.	The main features of the service, if not already apparent from the context.	Chartered Accountants

16.	<p>If the firm is subject to a requirement to hold any professional liability insurance:</p> <p>(i) the contact details of the insurer, and (ii) the territorial coverage of the insurance.</p>	<p>In accordance with the disclosure requirements of the Provision of Services Regulations 2009, our professional indemnity insurance is provided by a number of insurers. The lead underwriter is Ace European Group Ltd, Ace Building, 100 Leadenhall Street, London EC3A 3BP.</p> <p>Any notice to Ace European Group Ltd to be made via: Lockton Companies LLP, The St Botolph Building, 138 Houndsditch, London EC3A 7AG.</p> <p>The territorial coverage is worldwide.</p>
17.	<p>If the firm has a dispute resolution procedure, the client must be informed of this by mentioning it in any information document in which the firm gives a detailed description of the service, with information about how the procedure operates.</p> <p>It is a requirement of Regulation 12 that a firm must respond to complaints as quickly as possible and make their best efforts to find a satisfactory solution.</p>	<p>See the *Standard Terms and Conditions of Business included with all Letters of Engagement sent to clients.</p>
18.	<p>Information on other activities undertaken by the firm that are directly linked to the service in question and on the measures taken to avoid conflicts of interest. This information must also be included in any information document in which the firm gives a detailed description of the service.</p>	<p>If a conflict of interest should arise, either between two or more of our clients, or in the provision of multiple services to a single client, we will take such steps as are necessary to deal with the conflict. In resolving the conflict, we would be guided by the Code of Ethics of The Institute of Chartered Accountants in England and Wales which can be viewed at http://www.icaew.com/en/members/regulations-standards-and-guidance/ethics/code-of-ethics-b/part-b-200-230#conflicts.</p>
19.	<p>If the firm is carrying on a regulated profession, a reference to the professional rules applicable and how to access them.</p>	<p>Audit Regulations and Guidance, which can be found at http://www.icaew.com/en/technical/audit-and-assurance/working-in-the-regulated-area-of-audit. Also, International Standards on Auditing (UK and Ireland) at http://www.frc.org.uk/Our-Work/Codes-Standards/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditing-standards.aspx</p>

20.	Any codes of conduct to which the firm is subject and the address at which these codes may be consulted by electronic means, specifying the language available.	<p>The Institute's Code of Ethics which can be found at http://www.icaew.com/en/members/regulations-standards-and-guidance/ethics.</p> <p>Also, APB Ethical Standards at http://www.frc.org.uk/Our-Work/Codes-Standards/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Ethical-standards-for-auditors.aspx.</p>
21.	If the prices of services are not predetermined then, for a particular service or, if an exact price cannot be given, the method for calculating the price so that it can be checked by the recipient; or provide a sufficiently detailed estimate.	<p>We comply with the requirement in paragraph 240.2B of the Code of Ethics to confirm fee arrangements in writing.</p> <p>In most cases fees are calculated based on the level of the work undertaken and the chargeable rate per hour of the person or persons undertaking that work.</p>

**STANDARD TERMS AND CONDITIONS
OF BUSINESS**

General

These Standard Terms and Conditions of Business ('Terms') apply to the services which Rothmans Audit LLP supplies to its clients. In these Terms, references to 'Rothmans', 'we', 'us', 'our' or 'LLP' are references to Rothmans Audit LLP and any successor or assignee. Rothmans Audit LLP is a limited liability partnership incorporated in England and Wales with registered number OC338458 and registered office at Avebury House, St Peter Street, Winchester, Hampshire SO23 8BN.

When you instruct us in relation to a new matter or case, we will normally send you a letter confirming your instructions (an "**engagement letter**"). The terms of an engagement letter (if any) and these Terms will together form the contract between us in relation to that matter or case. If you are arranging for any other person to pay our fees and expenses on a matter you must ensure that they are aware of the Terms and the arrangements agreed in your engagement letter.

These Terms supersede any earlier terms of business we may have provided to you.

Your contract is a contract with Rothmans Audit LLP. A limited liability partnership is a body corporate which has 'members'. However, it is more usual for senior professionals to be referred to as 'Partners'. We have decided to retain the traditional title of 'Partner' to describe members of the LLP. There is, however, no partnership between the members or employees or between the members or the employees and the LLP. A reference in these Terms or otherwise in the course of your dealings with us, to a person being a 'Partner', is a reference to that person in his capacity as a member or employee of the LLP. We also use the descriptions 'Director' and 'Manager' to refer to senior employees of the LLP. Such references are not intended to refer to or infer the existence of any business or company other than Rothmans Audit LLP.

There is no contract between you and any member, employee or consultant of the LLP. Any advice given to (or other work done for) you by a member, employee or consultant of the LLP is given (or done) by that person on behalf of the LLP and not in his or her individual capacity and

no such person assumes any personal responsibility to you for the advice or other work.

You agree that, to the extent permitted under any applicable law, if, as a matter of law, a duty of care, or any other duty, liability or obligation would otherwise be owed to you by any member, employee or consultant of the LLP, such duty is hereby excluded and you agree that you will not bring any claim – whether on the basis of breach of contract, tort (including, without limitation, negligence), breach of statutory duty or otherwise howsoever (including for contribution or indemnity) – against any member, employee or consultant of the LLP in respect of any loss or damage that you or any person or company associated with you suffer or incur, directly or indirectly, in connection in any way with any advice given to or other work done for you. Accordingly, any claim that you wish to make can only be made against the LLP and not against a member, employee or consultant of the LLP.

Each member, employee and consultant of the LLP shall be entitled to the benefit of these provisions under the Contracts (Rights of Third Parties) Act 1999, but LLP's contract with you may be varied from time to time or terminated without the consent of any such person.

Professional Obligations

Details of the firm's professional registrations can be found at www.rothmansllp.com in the EU Services Directory – Rothmans Audit LLP

We will observe and act in accordance with the bye-laws and regulations of the Institute of Chartered Accountants in England and Wales together with their code of ethics. We accept instructions to act for you on this basis

Professional Indemnity Insurance

In accordance with the disclosure requirements of the Provision of Services Regulations 2009, our professional indemnity insurer can be found at www.rothmansllp.com in the EU Services Directory – Rothmans Audit LLP. The territorial coverage is worldwide however additional terms, conditions and exclusions will apply in respect of claims made or legal proceedings made in the United States of America and/or Canada.

Data Protection Act 1998

To enable us to discharge the services agreed under our 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 / other members / families of the members / your business / the LLP / partnership / its officers and employees.

A more detailed list of the purposes for which we may process and disclose data can be obtained from the Information Commissioner or the website www.ico.gov.uk.

We confirm when processing data on your behalf that we will comply with the relevant provisions of the Data Protection Act 1998.

Sections 11 and 12 of the Data Protection Act 1998 place express obligations on you as a data controller where we as a data processor undertake the processing of personal data on your behalf. We therefore confirm that we will at all times comply with the requirements of the Data Protection Act 1998 when processing data on your behalf. In particular we confirm that we have adequate security measures in place and that we will comply with any obligations equivalent to those placed on you as a data controller.

We will share your data with Rothman Pantall LLP.

We may share your data with selected third parties including business partners, suppliers and sub-contractors for the performance of any contract we enter into with them or you.

We may disclose your data to third parties if we are under a duty to disclose or share your data in order to comply with any legal obligation.

We may use, where appropriate, independent contractors for data and file storage, back-up, destruction and the like. This may include using a cloud service provider for storing data.

We will take all reasonable steps to ensure that we are satisfied that these third parties comply with the provisions of the Data Protection Act 1998.

Depending on the nature of engagement, your data may be transferred outside the European Economic Area ("EEA") where the data protection regulations may not offer the same protection as within Europe. If you would prefer that your data is not transferred outside of the EEA please write to **[INSERT NAME]** at **[EMAIL ADDRESS AND/OR ADDRESS]**.

The Data Protection Act 1998 gives you the right to access personal data held about you. Your right of access can be exercised in accordance with the Data Protection Act 1998. Any access request may be subject to a fee of £10 to meet our costs in providing you with details of the personal data we hold about you.

Retention of and access to records

During the course of our work we will collect information from you and others acting on your behalf and will return any original documents to you following the preparation of your financial statements. You should retain these records for at least 6 years from the end of the accounting year to which they relate.

Whilst certain documents may legally belong to you, we intend to destroy correspondence and other papers that we store which are more than 6 years old, other than documents which we consider to be of continuing significance. If you require retention of any document you must notify us of that fact in writing.

Fees

Our fees are computed on the basis of time spent on your affairs by ourselves and on the level of skill and responsibility involved.

Disbursements represent travel, accommodation and other expenses incurred in dealing with your affairs.

We reserve the right to terminate our engagement and cease acting if payment of any fees billed is unduly delayed.

Fee invoices will be rendered at appropriate intervals during the course of the year and will be due on presentation. We reserve the right to charge interest on any balances not paid within 30 days. The rate of interest applicable will be that determined from time to time by the Late Payment of Commercial Debts (Interest) Act 1998. Any query in relation to a fee that has been rendered to you must be raised in writing within 21 days from the date shown thereon.

Certified copies of your accounts will be supplied to you and third parties upon settlement of all outstanding fees, including fees rendered to you with your draft accounts for approval.

It is our normal practice to request that clients make arrangements to pay a proportion of their fee on a monthly standing order or by monthly

direct debit. These standing orders or monthly direct debit payments will be applied to fees arising from work agreed in this Letter of Engagement for the current and ensuing years. Once we have been able to assess the amount of work and time involved we would be grateful if you would agree to pay an amount to us on a regular basis.

In consideration of our providing a credit facility to you in respect of our fees the signatories of this document accept joint and several personal liability for any of our fees not settled within 60 days from the invoice date.

If it becomes necessary for us to withdraw from the engagement, our fees for work performed up to that date will be payable by you irrespective of any agreement in place with regard to the settlement of any outstanding balances.

In the event that this firm ceases to act in relation to the LLP's affairs you agree to meet all reasonable costs of providing information to the LLP's new advisers. In particular you agree to meet these costs where we are required by law to provide information to a successor firm.

The Proceeds of Crime Act 2002 and the Money Laundering Regulations 2007

In common with all accountancy and legal practices the LLP is required by the Proceeds of Crime Act 2002 and the Money Laundering Regulations 2007 (SI 2007/2157) to:

- maintain identification procedures for clients and beneficial owners of clients;
- maintain records of identification evidence and the work undertaken for the client; and
- report in accordance with the relevant legislation and regulations.

We have a duty under section 330 of the Proceeds of Crime Act 2002 to report to the National Crime Agency (NCA) if we know, or have reasonable cause to suspect, that another person is involved in money laundering.

Failure on our part to make a report where we have knowledge or reasonable grounds for suspicion would constitute a criminal offence.

The offence of money laundering is defined by section 340(11) of the Proceeds of Crime Act 2002 and includes concealing, converting, using or possessing the benefits of any activity that constitutes a criminal offence in the UK. It also

includes involvement in any arrangement that facilitates the acquisition, retention, use or control of such a benefit.

This definition is very wide and would include such crimes as:

- deliberate tax evasion;
- deliberate failure to inform the tax authorities of known underpayments or excessive repayments;
- fraudulent claiming of benefits or grants; or
- obtaining a contract through bribery.

We are obliged by law to report any instances of money laundering to NCA without your knowledge or consent. In consequence, neither the firm's principals nor staff may enter into any correspondence or discussions with you regarding such matters.

We are not required to undertake work for the sole purpose of identifying suspicions of money laundering. We shall fulfil our obligations under the Proceeds of Crime Act 2002 in accordance with the guidance published by the Consultative Committee of Accountancy Bodies.

As with other professional services firms, we are required to identify our clients for the purposes of the UK anti-money laundering legislation. We may request from you, and retain, such information and documentation as we require for these purposes and/or make searches of appropriate databases. If we are not able to obtain satisfactory evidence of your identity, we will not be able to proceed with the engagement.

As part of our normal risk management policy, we reserve the right to carry out credit reference checks on our clients, whether individual(s) or a business. By signing and returning these terms of business you consent to us obtaining information from a third party credit reference agency for the purpose of such checks as and when we require them. Where we act for multiple individuals, all parties will be required to sign these terms of business.

Help us to give you the right service

If at any time you would like to discuss with us how our service to you could be improved or if you are dissatisfied with the service you are receiving, please let us know by contacting **XXXXXXX XXXXXXXX**.

We undertake to look into any complaint carefully and promptly and do all we can to explain the position to you. If we do not answer your complaint to your satisfaction, you may of course take up the matter with the Institute of Chartered Accountants in England and Wales.

In order for us to provide you with a high quality service on an ongoing basis it is essential that you provide us with relevant records and information when requested and reply to correspondence in a timely manner and otherwise follow the terms of the agreement between us set out in this Standard Terms and Conditions of Business and associated Engagement Letters.

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

- your insolvency, bankruptcy or other arrangement being reached with creditors;
- failure to pay our fees by the due dates;
- either party being in breach of their obligations where this is not corrected within 30 days of being asked to do so.

Contact

We may from time to time contact you regarding services that we feel could be of value to you.

Confidentiality

We confirm that where you give us confidential information, we shall at all times keep it confidential, except that we may disclose such confidential information to those of our members, employees, partners, directors, managers, agents and subcontractors who need to know it for the performance of any contract we enter into with them or you, as required by law or as provided for in regulatory, ethical or other professional statements relevant to our engagement.

Where we disclose confidential information to those of our members, employees, partners, directors, managers, agents and subcontractors we shall ensure that they comply with these confidentiality obligations as though they were a party to this Standard Terms and Conditions of Business and associated Engagement Letters.

Quality control

As part of our ongoing commitment to providing a quality service, our files are periodically subject to an independent regulatory or quality review. Our reviewers are highly experienced and professional people and are, of course, bound by the same requirements of confidentiality as our Partners and Staff.

Applicable law

This engagement letter shall be governed by, and construed in accordance with, the law of England and Wales. The Courts of England and Wales 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.

If any provision in this Standard Terms and Conditions of Business or any associated Engagement Letter or Schedule of Services, or its application, is found to be invalid, illegal or otherwise unenforceable in any respect, the validity, legality or enforceability of any other provision shall not in any way be affected or impaired.

Electronic and other communication

Unless you instruct us otherwise we may, where appropriate, communicate with you and with third parties via email or by other electronic means. The recipient is responsible for virus checking emails and any attachments.

With electronic communication there is a risk of non-receipt, delayed receipt, inadvertent misdirection or interception by third parties. We use virus-scanning software to reduce the risk of viruses and similar damaging items being transmitted through emails or electronic storage devices. However electronic communication is not totally secure and we cannot be held responsible for damage or loss caused by viruses nor for communications which are corrupted or altered after despatch. Nor can we accept any liability for problems or accidental errors relating to this means of communication especially in relation to commercially sensitive material. These are risks you must bear in return for greater efficiency and lower costs. If you do not wish to accept these risks please let us know and we will communicate by paper mail, other than where electronic submission is mandatory.

We will take reasonable steps to ensure that all personal data is sent to you securely, either by password protection, encryption or secure portal. If you do not wish for us to use these secure methods, please let us know in writing that you understand and accept the risks associated with operating this way.

Any communication by us with you sent through the post system is deemed to arrive at your postal address two working days after the day that the document was sent.

Contracts (Rights of Third Parties) Act 1999

Persons who are not party to this agreement shall have no rights 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.

The advice we give you is for your sole use and is confidential to you and will not constitute advice for any third party to whom you may communicate it. We will accept no responsibility to third parties for any aspect of our professional services or work that is made available to them.

Limitation of liability

We will provide services as outlined in this letter with reasonable care and skill. However, to the fullest extent permitted by law, we will not be responsible for any losses, penalties, surcharges, interest or additional tax liabilities 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 or the tax authorities.

You will not hold us, our Partners/Directors and Staff, 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 Partners/Directors or Employees personally.

Our work is not, unless there is a legal or regulatory requirement, to be made available to third parties without our 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.

Either

We have not agreed any limitation of our liability in respect of our audit work under Sections 534 to 536 of the Companies Act 2006.

Or

The terms of the limitation of our liability in respect of our audit work are set out in a supplement to this Engagement Letter dated (*insert date xxxx*).

Use of our name in statements or documents issued by you

You are not permitted to use our name in any statement or document that you may issue unless our prior written consent has been obtained. The only exception to this restriction would be statements or documents that in accordance with applicable law are to be made public.

Draft/Interim work or oral advice

In the course of our providing services to you we may provide advice or reports to other work products in draft or interim form, or orally. However, final written work products will always prevail over any draft, interim or oral statements. Where you request it, we will provide you with written confirmation of matters stated orally.

Non-solicitation

Neither Rothmans Audit LLP nor the client shall offer employment to any member, officer or employee working on the engagement or induce or solicit any such person to take up employment with the party, nor shall either party use the services of any member of the other party's staff as a consultant, either independently or via a third party, during the engagement or for a period of six months following the end of the involvement by the individual concerned with any work pursuant to the engagement without the written consent of the other.

Where employment is offered in breach of this term within six months following the end of the involvement by the individual, the party in breach will be liable to pay the other party damages equal to four months gross salary of the person concerned in his/her new position. This provision shall not restrict the right of either Rothmans Audit LLP or the client to solicit or recruit generally in the media.

