

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: Chubb European Group Ltd, 100 Leadenhall Street, London EC3A 3BP.</p> <p>Any notice to Chubb 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/auditors/audit-assurance/standards-and-guidance/2016-auditing-standards</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' or 'our' 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 OC342585 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

As required by the Provision of Services Regulations 2009 (SI 2009/2999) details of the firm's professional registrations including audit regulations 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. In particular you give us authority to correct errors made by HMRC where we become aware of them. We will not be liable for any loss, damage or cost arising from our compliance with statutory or regulatory obligations.

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 / your business / company / the directors families / 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 <https://ico.org.uk/>

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

You will also ensure that any disclosure of personal data to us complies with 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 notify you within 10 working days if an individual asks for copies of their personal data, makes a complaint about the processing of personal data or serves a notice from a relevant Data Protection Authority. You and we will consult and cooperate with each other when responding to any such request, complaint or notice.

We may share your data with any member of our group, which includes our subsidiaries. If applicable 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.

If it is necessary to carry out work outside the responsibilities agreed with you for each service, we will advise you in advance. Any additional work will involve additional fees. Accordingly we would like to point out that it is in your interests to ensure that your records etc. are completed to the agreed stage.

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.

As directors you guarantee to pay personally any fees (including disbursements) for services provided to the company that the company is unable to pay. This clause shall become effective in the event of a receiver or liquidator being

appointed to the company or the company otherwise being wound-up.

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.

Insofar as we are permitted to do so by law or by professional guidelines, we reserve the right 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.

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

Client Identification

In common with other professional services firms, we are required 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.

If we are not able to obtain satisfactory evidence of your identity, and where applicable that of the beneficial owners, we will not be able to proceed with the engagement.

Help us to give you the right service

We are committed to providing you with a high-quality service that is both efficient and effective. 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 **xxxx** **xxxx**.

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 (for example tax or accounting professionals) 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.

You agree that, if we act for other clients who are or who become your competitors, to comply with our duty of confidentiality it will be sufficient for us to take such steps as we think appropriate to preserve the confidentiality of information given to us by you, both during and after this engagement. These may include taking the same or similar steps as we take in respect of the confidentiality of our own information.

In addition, if we act for other clients whose interests are or may be adverse to yours, we will manage the conflict by implementing additional safeguards to preserve confidentiality. Safeguards may include measures such as separate teams, physical separation of teams, and separate arrangements for storage of, and access to, information.

You agree that the effective implementation of such steps or safeguards as described above will provide adequate measures to avoid any real risk of confidentiality being impaired.

If we use external or cloud based systems, we will ensure confidentiality of your information is maintained.

We reserve the right, for the purpose of promotional activity, training or other business purposes, to mention that you are a client. As stated above, we will not disclose any confidential information.

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.

Changes in the Law, in practice or in public policy

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, public policy or your circumstances.

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

Internet communication

Unless you instruct us otherwise we may, where appropriate, communicate with you and with third parties via email or by other electronic means. However, internet communications are capable of data corruption and therefore we do not accept any responsibility for changes made to such communications after their despatch. It may therefore be inappropriate to rely on advice contained in an email 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. If you do not agree to accept this risk, you should notify us in writing that email is not an acceptable means of communication.

It is the responsibility of the recipient to carry out a virus check on any attachments received.

Limitation of third party rights

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.

General 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. Further, we will not be liable to you for any delay or failure to perform our obligations if the delay or failure is caused by circumstances outside our reasonable control.

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. This applies equally to fraudulent acts, misrepresentation or wilful default on the part of any party to the transaction and their directors, officers, employees, agents or advisers. However, 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.

You have agreed that you will not bring any claim in connection with services we provide to you against any of our partners or employees personally.

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 xxx)**

Intellectual property rights and use of our name

We will retain all intellectual property rights in any document prepared by us during the course of carrying out the engagement except where the law specifically states otherwise.

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 made public.

Draft/interim work or oral advice

In the course of our providing services to you we may provide advice or reports or 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.

Interpretation

If any provision of our engagement letter or terms of business is held to be void for whatever reason, then that provision will be deemed not to form part of this contract, and no other provisions will be affected or impaired in any way. 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.

Internal disputes with a client

If we become aware of a dispute between the parties who own the business, or who are in some way involved in its ownership and management, 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/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.