



Streets LLP
Windsor House
A1 Business Park
Long Bennington
Nottingham
NG23 5JR

November 2022

Dear Sirs

This representation letter is provided in connection with your independent examination of the financial statements of the charity for the period ended 31 December 2021.

We confirm that the following representations are made to the best of our knowledge and belief, having made appropriate enquiries of other trustees, management and staff with relevant knowledge and experience and, where appropriate, inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the following representations to you:-

- 1) We have fulfilled our responsibilities as trustees under the Charities Act 2011 for preparing financial statements, in accordance with the applicable financial reporting framework, the FRS 102 Charity SORP, and for making accurate representations to you as independent examiner.

We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed. We further confirm that the selection and application of the accounting policies used in the preparation of the financial statements are appropriate, and we approve the financial statements.

- 2) We confirm that all accounting records have been made available to you for the purpose of your independent examination, in accordance with your terms of engagement, and that all transactions undertaken by the charity have been properly reflected and recorded in the accounting records. We confirm all other records and related information, including minutes of all management and trustees' meetings, have been made available to you. We confirm that we have given you unrestricted access to persons within the charity in order to obtain information and have provided any additional information that you have requested for the purposes of your independent examination. We further confirm the financial statements are free from material misstatements, including omissions.
- 3) We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the applicable financial reporting framework.
- 4) We confirm that the charity had no other liabilities or contingent liabilities other than those disclosed in the financial statements.
- 5) We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
- 6) We confirm that the charity has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the charity for trustees), nor to provide

TREE TOP FOUNDATION 1188404

notified to you and correctly disclosed in the financial statements. We further confirm that there have been no breaches of terms or conditions during the period regarding the application of such income.

- 18) We confirm that we are not aware of any matters of material significant that should be reported to the Charity Commission.
- 19) We confirm that all assets have been included in the balance sheet.
- 20) We confirm that all assets included in the balance sheet exist.
- 21) We confirm that the charity owns all the assets included in the balance sheet, unless otherwise stated in the accounts.
- 22) We confirm that the cost, (or value), of all the assets in the balance sheet are fairly stated.
- 23) We confirm that all liabilities have been fully recorded in the balance sheet.
- 24) We confirm that there has been no netting off of assets and liabilities.
- 25) We confirm that all income has been fully recorded and correctly classified.

Yours faithfully



J C Smithers
Signed on behalf of the trustees of The Treetop Foundation

Date: 29 / 11 / 22

CHARITY REGISTRATION NUMBER: 1188404

**THE TREETOP FOUNDATION
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2021**

THE TREETOP FOUNDATION

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

Reference and administrative details

Registered charity name	The Treetop Foundation
Charity registration number	1188404
Principal office	33A Newton Way Woolsthorpe by Colsterworth Grantham NG33 5NR Lincs

The trustees

J C Smithers
E F R Pearce

Independent examiner	Streets LLP Windsor House A1 Business Park at Long Bennington Notts NG23 5JR
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Structure, governance and management

The charity is a Charitable Incorporated Organisation and its governing document was registered on 6 March 2020.

Details of the trustees who served during the year, and to the date these accounts are approved, are included on Page 1.

Objectives and activities

To advance the education of school aged children in Tombodu, Kono district Sierra Leone and surrounding areas by providing and assisting in the provision of facilities, including, but not exclusively a schools feeding program.

THE TREETOP FOUNDATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE TREETOP FOUNDATION

YEAR ENDED 31 DECEMBER 2021

I report to the trustees on my examination of the financial statements of The Treetop Foundation ('the charity') for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Streets LLP
Independent Examiner

Windsor House
A1 Business Park at
Long Bennington
Notts
NG23 5JR

THE TREETOP FOUNDATION
STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	12	559	—
Current assets			
Cash at bank and in hand		1,712	426
Creditors: amounts falling due within one year	13	<u>750</u>	<u>400</u>
Net current assets		<u>962</u>	<u>26</u>
Total assets less current liabilities		<u>1,521</u>	<u>26</u>
Funds of the charity			
Unrestricted funds		<u>1,521</u>	<u>26</u>
Total charity funds	14	<u>1,521</u>	<u>26</u>

These financial statements were approved by the board of trustees and authorised for issue on 29/11/22, and are signed on behalf of the board by:



J C Smithers
Trustee

The notes on pages 6 to 11 form part of these financial statements.

THE TREETOP FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2021

3. Accounting policies *(continued)*

Incoming resources *(continued)*

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

THE TREETOP FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2021

7. Analysis of support costs

	Analysis of support costs	Total 2021	Total 2020
	£	£	£
Communications and IT	<u>680</u>	<u>680</u>	<u>74</u>

8. Net income

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>75</u>	<u>—</u>

9. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>750</u>	<u>400</u>

10. Staff costs

The average head count of employees during the year was Nil (2020: Nil).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

THE TREETOP FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2021

15. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	2021	
	£	£
Tangible fixed assets	559	559
Current assets	1,712	1,712
Creditors less than 1 year	(750)	(750)
Net assets	1,521	1,521

	Unrestricted Funds	Total Funds
	2020	
	£	£
Tangible fixed assets	—	—
Current assets	426	426
Creditors less than 1 year	(400)	(400)
Net assets	26	26

PRIVATE & CONFIDENTIAL

Mrs J C Smithers
The Treetop Foundation
33A Newton Way
Woolsthorpe by Colsterworth
Grantham, Lincs
NG33 5NR

28 November 2022

Dear Joanne

PROVISION OF PROFESSIONAL SERVICES

Thank you for engaging us for the provision of professional services. This letter and the attached detailed schedules of service, together with our standard terms of business, set out the basis on which we are to provide those services.

We are bound by the code of ethics of ICAEW, and accept instructions to act for you on the basis that we will act in accordance with those ethical guidelines.

We have listed overleaf on the **Summary Schedule of Services Provided** the work which you have instructed us to carry out, the detail of which is contained in the attached detailed schedules. The attached **Key Facts** schedule lists the specific facts relevant to your entity for the services we are to provide, and must be read in conjunction with the detailed schedules. Together these state your and our responsibilities in relation to the work to be carried out.

Only the services which are listed in the attached detailed schedules, as tailored for your specific circumstances in **Key Facts**, are included within the scope of our instructions. If there is additional work that you wish us to carry out, or the **Key Facts** do not accurately describe the services to be provided, please let us know as soon as possible. If we agree to carry out additional work for you, we will provide you with an amended or additional engagement letter, **Key Facts** and, if relevant, new detailed schedules.

Limitation of liability

We would like to draw your attention to the limitation of liability schedule (1.02) as agreed with you, which clearly sets out the terms of our limitation with regard to work we shall perform on your behalf, where applicable. This should be read in conjunction with section 18 of our standard terms of business schedule (1.01) which, in particular, excludes liability to third parties.

Windsor House, A1 Business Park at Long Bennington, Nottinghamshire NG32 5JR
▪ Telephone 01476 590838 / 0115 941 5445 ▪ Fax 01476 590795 ▪ Email info@streetsweb.co.uk
www.streetsweb.co.uk

Streets Chartered Accountants is a trading style of Streets LLP.
Streets LLP is registered in England and Wales as a limited liability partnership. Registered Number OC309545.

Registered Office: Tower House, Lucy Tower Street, Lincoln LN1 1XW.
A list of members is open to inspection at the registered office.

VAT Registration Number: 127 9401 67. Offices in Bedford (Wyboston Lakes), Cambridge, Grantham & Newark (Long Bennington), Hull, Lincoln, London, Manchester, Newmarket, Peterborough, Sheffield and Stevenage.



The Treetop Foundation

SUMMARY SCHEDULE OF SERVICES PROVIDED

Unless marked with a YES in the appropriate box below we have not been engaged to provide the service marked.

		Yes if applies
1	Standard Terms of Business	Yes
	1.01 Standard Terms of Business	Yes
	1.02 Limitation of Liability	Yes
2	Audit	
	2.01 Limited company, Community Interest company or Unlimited company	
	2.02 LLP	
	2.03 Charitable company audited under the Companies Act 2006	
	2.04 Small charitable company audited under the Charities Act 2011	
	2.05 Unincorporated charity/CIO: accruals accounts	
	2.06 Unincorporated charity/CIO: receipts & payments accounts	
	2.07 Academy	
	2.08 Friendly Society	
	2.09 Co-operative or Community Benefit Society	
	2.10 Housing Association	
	2.11 Pension scheme	
	2.12 Pension scheme: earmarked	
	2.13 Pension scheme: Small Scheme	
3	Independent examination/other assurance	Yes
	3.01 Limited company: assurance engagement	
	3.02 Charitable company: independent examination	
	3.03 Unincorporated charity/CIO: accruals accounts - independent examination	Yes
	3.04 Unincorporated charity/CIO: receipts & payments accounts - independent examination	

6.03 Review of iXBRL tagged accounts only	
6.04 Self-assessment (Partnerships and LLPs)	
6.05 Benefits-in-kind (P11D) returns	
6.06 Subcontractors Construction Industry Scheme (CIS) – client operated for online submission by firm	
6.07 Subcontractors Construction Industry Scheme (CIS) – client operated and submission of paper returns	
6.08 Subcontractors Construction Industry Scheme (CIS) – firm operated	
6.09 VAT	
6.10 Personal tax (individuals, sole traders & couples)	
6.11 Personal tax Credits	
6.12 Trust tax	
6.13 Direct taxation – charities & pension schemes	
6.14 Annual Tax on Enveloped Dwellings (ATED)	
6.15 Taxation of Community Amateur Sports Club (CASC)	
6.16 Capital allowances review	
6.17 Research & Development Tax Credits	
6.18 Patent Box	
6.19 Taxation consultancy services	
7 Other services	Yes
7.01 Payroll	
7.02 Secretarial services for companies/LLPs	
7.03 Secretarial services for charities	
7.04 Secretarial services for societies	
7.05 Pension scheme - one-off auto enrolment services	
8 Specialist reporting requirements	
8.01 FCA Regulated entity	
8.02 Estate Agents	
8.03 Solicitors - Reports under the SRA Accounts Rules 2011	

The Treetop Foundation

KEY FACTS FOR SERVICES PROVIDED

All the attached detailed schedules have been standardised for all our services. Where it is necessary to tailor the schedules to the specific services being provided to you, those details are provided below, together on the left hand side with the version date (YYMM) when the detailed schedule was last updated and the relevant paragraph number in the detailed schedule.

1 Standard Terms of Business

Version:
2107(S)

1.01 Standard Terms of Business

- 1.1 Details of the firm's professional registrations, including audit registration where applicable, can be found at www.streetsweb.co.uk/legal
- 1.2, 2.5, 4.1, 10.2 The firm is a member of ICAEW and its code of ethics can be found at www.icaew.com/regulations/.
- 1.3 The firm's professional indemnity insurer is Starr International (Europe) Limited, who can be located at 4th Floor, 30 Fenchurch Avenue, London. EC3M 5AD.
- 3.1 Where the firm or its associates earn commission in respect of transactions we arrange for you, our fees otherwise payable by you will not be abated by such amounts.
- 4.2 Interest on client monies will be calculated using the prevailing rate applied by Barclays Bank Plc.
- 4.5 The firm is not wholly owned and/or controlled by a single member.
- 5.5 We accept settlement of fees by certain credit cards.
- 9.3 The firm does not use the HMRC Agent Toolkits as outlined in paragraph 9.3, their use being voluntary.
- 10.1 The principal contact at the firm if you would like to discuss any aspect of our services is Georgii Gale who can be contacted on 01476 590838.
- 11.1 This engagement letter is governed by, and construed in accordance with English law.
- 24.2 Streets Tax LLP are licensed/authorised by the ICAEW for the reserved legal activity of non-contentious probate.
- 24.3 To discuss any aspect of our probate service, contact the Head of Legal Practice, Linda Lord, who can be contacted on 01522 551200.
- 24.5 The firm has more than one authorised individual to do probate work.

Version: 1703

1.02 Limitation of liability

- 1.2 If applicable, there is no limitation of liability in respect of the audit.
- 1.3 The limitation of liability in respect of all other services provided in this engagement letter is £40,000,000.

CLIENT RESPONSE

I/We acknowledge receipt of this letter and confirm we have read and understood the contents of this letter and the attached schedules, including your Privacy Notice available at www.streetsweb.co.uk/privacy-policy. We also confirm that the **Summary schedule of services provided, Key Facts and the Engagement Schedules**, together with the **Standard terms of business** (including, where relevant, the Schedule confirming data-processing details) and the **Limitation of liability** schedules, fully records the agreement between us concerning your appointment to carry out the work described in the schedules.

Name JC SMITHERS Signed JC Smithers Date 29/11/22

Title Trustee

For and on behalf of The Treetop Foundation

- 1.5 If, in respect of the year, the charity satisfies the above criteria, the availability of the exemption from an audit of the financial statements is conditional upon your causing an independent examiners' report to be prepared in respect of the financial statements in accordance with ChA 2011, s. 145. You are responsible for deciding whether that report shall be made and for appointing us as independent examiners to make that report to the trustees of the charity.
- 1.6 If gross income falls to £25,000 or less for the year, then, provided the other criteria set out above are met, you will need neither an audit nor an independent examiner's report. However, if the charity is a CIO it will still need to file accounts with the Charity Commission.
- 1.7 You have undertaken to make available to us, as and when required, all of the charity's accounting records and related information, including minutes of trustees' meetings and of all appropriate management meetings, necessary to carry out our work. You will make full disclosure to us of all relevant information.

2 Our responsibilities as independent examiners

- 2.1 We shall plan our work on the basis that an independent examiner's report is required for the year, unless you inform us in writing that either:
- (a) the charity requires an audit of the financial statements; or
 - (b) the charity requires neither an audit nor an independent examiner's report.
- 2.2 Should you instruct us to carry out an audit, then the terms of that assignment will be dealt with in a new engagement letter. Should you inform us that the charity requires neither an audit nor an independent examiner's report, then we shall have no responsibilities to the charity, except those specifically agreed upon between us in respect of other professional services.
- 2.3 As independent examiners, we have a statutory responsibility to report to the trustees of the charity whether, in our opinion, there is reasonable cause to believe that, in any material respect:
- (a) sufficient accounting records have not been kept, contrary to the requirements of ChA 2011, s. 130;
 - (b) the financial statements do not agree with those accounting records; or
 - (c) the financial statements do not comply with any of the accounting requirements specified in the *Charities (Accounts and Reports) Regulations 2008* (SI 2008/629), Regulation 4 (or 5 for common investment funds or common deposit funds) and applicable accounting standards as stated in **Key Facts**, except to the extent necessary to show a true and fair view.
- 2.4 Should our work indicate that the charity is not entitled to exemption from an audit of the financial statements then we will inform you. In such circumstances, we will not issue any report and will withdraw from the engagement to prepare an independent examiner's report, notifying you in writing of the reasons. In these circumstances, if appropriate, we will discuss with you the possibility of appointing us as auditors.
- 2.5 We have a professional responsibility not to allow our name to be associated with financial statements that are, or may be, misleading. Therefore, although we are not required to search for such matters, should we become aware, for any reason, that the financial statements are, or may be, misleading, if the matter cannot be adequately dealt with by means of qualifying our opinion (or by other appropriate modifications of the report), we will not issue any report. In such circumstances, we will withdraw from the engagement, and will notify you in writing of the reasons.
- 2.6 Under ChA 2011, s. 156(2), we have a statutory duty to make a written report to the Charity Commission on such matters (which relates to the activities or affairs of the charity or of any connected institution or body) of which we become aware during the course of our examination and which we have reasonable cause to believe is likely to be of material significance for the purposes of the exercise by the Commission of its functions under ChA 2011, s. 156(3). In addition under s. 156(4) if we become aware of any matter which is not required to be reported under s. 156(2) but which we have reasonable cause to believe is likely to be relevant for the purposes of the exercise by the Charity Commission of any of its functions, then we may make a report on the matter to the Commission. We may have to make this report without your knowledge and consent and we cannot undertake to you to fetter this discretion in any manner.

STANDARD TERMS OF BUSINESS

The purpose of this schedule is to set out the standard terms of business that apply to all engagements accepted. All work carried out is subject to these terms except where changes are expressly agreed in writing.

These standard terms of business are applicable to all types of entities (e.g. companies, LLPs, charities, friendly societies, academies, pension schemes, etc.). Any reference therefore to 'director' or 'company' should be interpreted as appropriate for the entity type (e.g. partner, trustee, governor, charity, LLP, etc.)

You acknowledge that there is no contract between you and any partner or employee of the firm. You acknowledge that any advice to you or any other work done for you by any of our partners or employees is given or done by that person on behalf of the firm and not in his or her individual capacity. No such person assumes any personal responsibility to you for the advice or work.

1 Professional obligations

- 1.1 As required by the *Provision of Services Regulations 2009* (SI 2009/2999), details of the firm's professional registrations, including audit registration where applicable, can be found on our website address stated in **Key Facts**.
- 1.2 We will observe and act in accordance with the bye-laws and regulations of our professional body (see **Key Facts**) 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 HM Revenue & Customs 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

- 1.3 In accordance with the disclosure requirements of the *Provision of Services Regulations 2009*, details of our professional indemnity insurer are provided in **Key Facts**.

2 Investment services

- 2.1 We are not authorised by the Financial Conduct Authority to conduct Investment Business. If you require investment business services we will refer you to a firm authorised by the Financial Conduct Authority.

3 Commissions or other benefits

- 3.1 In some circumstances, commissions or other benefits may become payable to us or to one of our associates in respect of transactions we or such associates arrange for you, in which case you will be notified in writing of the amount and terms of payment. See **Key Facts** for whether the fees that would otherwise be payable by you will or will not be abated by such amounts. If we reduce the fees that we would otherwise charge by the amount of commission retained, we will apply the HMRC concession which allows VAT to be calculated on the net fee after deduction of the commission. You consent to such commission or other benefits being retained by us or, as the case may be, by our associates, without our, or their, being liable to account to you for any such amounts.

4 Client monies

- 4.1 We may, from time to time, hold money on your behalf. Such money will be held in trust in a client bank account, which is segregated from the firm's funds. The account will be operated, and all funds dealt with, in accordance with the Clients' Money Regulations of our professional body (see **Key Facts**).
- 4.2 In order to avoid an excessive amount of administration, interest will only be paid to you where the amount of interest that would be earned on the balances held on your behalf in any calendar year exceeds £25. Any such interest would be calculated using the prevailing rate applied by the bank named in **Key Facts** for small deposits subject to the minimum period of notice for withdrawals. Subject to any tax legislation, interest will be paid gross.
- 4.3 If the total sum of money held on your behalf is enough to give rise to a significant amount of interest or is likely to do so, then the money will be placed in a separate interest-bearing client bank account designated to you. All interest earned on such money will be paid to you. Subject to any tax legislation, interest will be paid gross.

we think may be of continuing significance. You must notify us in writing if you wish us to keep any document for a longer period.

7 Conflicts of interest and independence

- 7.1 We reserve the right during our engagement with you to deliver services to other clients whose interests might compete with yours or are or may be adverse to yours, subject to clause 8 below. We confirm that we will notify you immediately should we become aware of any conflict of interest involving us and affecting you unless we are unable to do so because of our confidentiality obligations. We have safeguards that can be implemented to protect the interests of different clients if a conflict arises. Where conflicts are identified which cannot be managed in a way that protects your interests then we regret that we will be unable to provide further services.
- 7.2 During and after our engagement, you agree that we reserve the right to act for other clients whose interests are or may compete with or be adverse to yours, subject, of course, to our obligations of confidentiality and the safeguards set out in the paragraph on confidentiality below.

8 Confidentiality

- 8.1 We confirm that where you give us confidential information we shall at all times keep it confidential, except as required by law or as provided for in regulatory, ethical or other professional statements relevant to our engagement.
- 8.2 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.
- 8.3 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.
- 8.4 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.
- 8.5 We may, on occasions, subcontract work on your affairs to other tax or accounting professionals. The subcontractors will be bound by our client confidentiality terms.
- 8.6 If we use external or cloud-based systems, we will ensure confidentiality of your information is maintained.
- 8.7 This clause applies in addition to our obligations as to data protection below.

9 Quality control

- 9.1 As part of our ongoing commitment to providing a high 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 principals and staff.

Dealing with HM Revenue & Customs

- 9.2 When dealing with HMRC on your behalf we are required to be honest and to take reasonable care to ensure that your returns are correct. To enable us to do this, you are required to be honest with us and to provide us with all necessary information in a timely manner. For more information about 'Your Charter' for your dealings with HMRC, see www.hmrc.gov.uk/charter/index.htm. To the best of our abilities, we will ensure that HMRC meet their side of the Charter in their dealings with you.
- 9.3 Unless specified within the **Key Facts** we will take account of the steps and checks suggested by HMRC in their 'Agent Toolkits'. While use of the Toolkits is voluntary, we will ensure that our quality control procedures match or enhance the suggestions in the Toolkits so that, in the unlikely event that HMRC consider any of your tax returns with which we assist to be inaccurate, we will be able to help you demonstrate to HMRC that reasonable care has been taken in the preparation of the return, thereby significantly reducing the possibility of an inaccuracy penalty being imposed. To further reduce the possibility of an inaccuracy penalty, you will remain responsible for maintaining good quality

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

14 Data Protection

- 14.1 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/partnership/its officers and employees and shareholders ('personal data').

Data controller

- 14.2 We confirm that we are each considered an independent data controller in relation to personal data and that we will each comply with the relevant provisions of applicable data protection legislation.
- 14.3 You will also ensure that any disclosure of personal data to us complies with such legislation. If you supply us with any personal data or confidential information you shall ensure you have a lawful basis to pass it to us and will fully indemnify and hold us harmless if you do not have such a basis and that causes us loss. If you are supplying us with personal data on the basis of a power of attorney for anyone you must produce to us an original or certified copy of the power of attorney on demand. You must ensure you have provided the necessary information to the relevant data subjects regarding its use. You may refer to our privacy notice at the web address shown in **Key Facts** for this purpose.
- 14.4 As a separate data controller, we may receive subject access requests from data subjects where they request copies of their personal data. We will co-operate with the request as per our own internal procedures. Should an objection or request for data erasure happen, we will assess each request on a case by case basis to establish the validity of the request.
- 14.5 In the course of providing services to you, we may disclose personal data to other firms in our network, a regulatory body, a third party or a buyer of our business. As part of our operational service, personal data supplied to us may be transferred between us and other countries where necessary. We will ensure that where any such data transfer takes place, it is covered by an appropriate safeguard such as an adequacy decision. Where an adequacy decision is not applicable another safeguard mechanism will be implemented, such as a standard contractual clause (SCC) to ensure that the transfer remains legal. Where cloud-based services are used the relevant cloud services terms and conditions will apply. In some instances, the location of data stored in the cloud may reside outside of the UK.
- 14.6 We confirm we have adequate security measures in place to protect personal data provided to us, including administrative, physical and technical safeguards.
- 14.7 We will answer your reasonable enquiries to enable you to monitor compliance with this clause. If you need to contact us about any data protection issue, please contact the person detailed in **Key Facts**.

Data processor

- 14.8 Applicable data protection legislation places express obligations on you as a data controller where we as a data processor undertake the processing of personal data on your behalf. An example would be where we operate a payroll service for you or prepare forms P11D for you. We therefore confirm that we will at all times use our reasonable endeavours to comply with the requirements of applicable data protection legislation when processing data on your behalf. In particular we confirm that we will aim to comply with any obligations equivalent to those placed on you as a data controller. You will also comply with applicable data protection legislation, including but not restricted to, ensuring that you have all appropriate consents and notices or another legal basis in place to enable the lawful transfer of personal data to us. You will fully indemnify and hold us harmless if you do not have a lawful basis and that causes us loss.
- 14.9 Schedule 1.01a forms part of this engagement letter and sets out the subject matter and duration of the processing, the nature and purpose of the processing, the type of personal data and the categories of data subjects.
- 14.10 As the data processor we shall;
- process personal data only on written instruction from you;
 - Restrict data access to authorised personnel only, who are bound by confidentiality;

- 16.3 If you undertake business that requires you to be supervised by an appropriate supervisory authority to follow anti-money laundering regulations, including if you accept or make high value cash payments of €10,000 or more (or equivalent in any currency) in exchange for goods, you should inform us.
- 16.4 Any personal data received from you to comply with our obligations under the MLR 2017 will be processed only for the purposes of preventing money laundering or terrorist financing. No other use will be made of this personal data unless use of the data is permitted by or under enactment other than the MLR 2017, or we have obtained the consent of the data subject to the proposed use of the data.

17 Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards

- 17.1 Unless agreed specifically in a separate engagement letter, we are not responsible for your compliance with the *International Tax Compliance (United States of America) Regulations 2013*, produced as a result of FATCA. In particular, we are not responsible for the categorisation of any UK entity into either a Financial Institution (FI) or an active or passive Non-Financial Foreign Entity (NFFE) nor, if a Financial Institution, for its registration with the US Internal Revenue Service (IRS) and subsequent submission of the required annual returns to HM Revenue & Customs.
- 17.2 However, if requested to do so we can provide advice on the completion of the forms supplied by Financial Institutions under these Regulations, or under Common Reporting Standards, and used by them to determine the status of an entity. We can also provide advice on setting up the appropriate systems to identify and report on your clients or beneficiaries who are foreign citizens affected by FATCA or Common Reporting Standards.

18 General Limitation of liability

- 18.1 We will provide our services with reasonable care and skill. Our liability to you is limited to losses, damages, costs and expenses caused by our negligence or wilful default. However, to the fullest extent permitted by law, we will not be responsible for any losses, 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. Subject to clause 18.5 below, our liability to you shall be limited as set out in our engagement or other client letter.
- 18.2 You will not hold us, our principal(s)/director(s), shareholders 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.
- 18.3 You agree that you will not bring any claim in connection with services we provide to you against any of our partners, shareholders, directors or employees personally.
- 18.4 Our work is not, unless there is a legal or regulatory requirement, to be made available to third parties without our written permission and we will accept no responsibility to third parties for any aspect of our professional services or work that is made available to them. You agree to indemnify us and our agents in respect of any claim (including any claim for negligence) arising out of any unauthorised disclosure by you or by any person for whom you are responsible of our advice and opinions, whether in writing or otherwise. This indemnity will extend to the cost of defending any such claim, including payment at our usual rates for the time that we spend in defending it and our legal fees on an indemnity basis.
- 18.5 Nothing in this agreement shall exclude or limit our liability for death or personal injury caused by negligence nor for fraudulent misrepresentation or other fraud which may not as a matter of applicable law be excluded or limited.

within six months of our written response to your complaint to us. The contact details for the Legal Ombudsman are:

Letter: Legal Ombudsman, PO Box 6806, Wolverhampton, WV1 9WJ

Email: enquiries@legalombudsman.org.uk

Telephone: 0300 555 0333

- 24.5 If the firm has only one authorised individual and, for whatever reason, is unable to run the practice, we have made arrangements with the person and firm stated in **Key Facts** for the continuation of probate work for our clients.

LIMITATION OF LIABILITY

The purpose of this schedule is to set out the basis for limitation of liability as agreed with you.

- 1.1 We have considered the extent of our liability to you in respect of the professional services described within this engagement letter (the professional services), comprising the **Summary Schedule of Services Provided**, **Key Facts** and the relevant **Engagement Schedules**.
- 1.2 The terms of the limitation of our liability in respect of our audit work, if applicable, is set out in **Key Facts**.
- 1.3 Having considered both your circumstances and our own, we propose that the amount stated in **Key Facts** for the provision of all other services except audit represents a fair maximum limit to our liability as a firm in the event of all aggregate claims arising in respect of the professional services. This maximum total liability includes any claims for loss or damage, however caused, whether in respect of breaches of contract, tort (including negligence) or otherwise in respect of the professional services and shall also include all other related costs including legal fees, interest, etc.
- 1.4 You acknowledge and agree with this proposal by signing the client response included as part of this engagement letter.
- 1.5 You acknowledge and agree that members, directors and employees of the firm and their estates may rely on the above limitation.
- 1.6 We acknowledge that the limit in respect of our total aggregate liability will not apply to any acts, omissions or representations that are in any way criminal, dishonest or fraudulent on the part of the firm, its principals/directors/members or employees.