

SIMONE H. FREEDMAN - CHARTERED TAX ADVISER

SCHEDULE OF SERVICES - Companies

This schedule should be read in conjunction with the covering letter.

Recurring compliance work

1. I will prepare the company's corporate tax self assessment (CTSA) return. I will use appropriate software to apply iXBRL tags to items in the accounts as I consider appropriate for the purposes of submission of the accounts to HMRC and manually amend or apply tags as considered necessary. After obtaining the approval and signature of an authorised nominated director, I will submit it to HM Revenue & Customs (HMRC).
2. I will prepare the corporation tax computation and supporting schedules required for preparation of the corporation tax return from accounts, information and explanations provided to me on your behalf.
3. I will tell you how much tax the company should pay and when. If appropriate, I will initiate repayment claims when tax has been overpaid. I will advise on the interest and penalty implications if corporation tax is paid late.
4. I will inform you if instalment payments of corporation tax are due for an accounting period and the dates they are payable. I will calculate the quarterly instalments which should be made on the basis of information supplied by you by the date agreed.
5. I will advise you as to possible tax return related claims and elections arising from information supplied by you. Where instructed by you, I will make such claims and elections in the form and manner required by HMRC.

Ad hoc and advisory work

6. Where you have instructed me to do so, I will also provide such other taxation advisory and ad hoc services as may be agreed between us from time to time. These may be the subject of a separate engagement letter, at my option. Where appropriate I will discuss and agree an additional fee for such work when it is commissioned by you. Examples of such work include:

Advising you when corporation tax is due on loans by the company to directors or shareholders or their associates, and calculating the payments due or the amount repayable when the loans are repaid; and

Dealing with any enquiry opened into the company's tax return by HMRC;

Preparing any amended returns which may be required and corresponding with HMRC as necessary.

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

Changes in the law

8. I will not accept responsibility if you act on advice given by me on an earlier occasion without first confirming with me that the advice is still valid in the light of any change in the law or your circumstances.

NOWER END, NOWER ROAD, DORKING, SURREY RH4 3BX
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9. I will accept no liability for losses arising from changes in the law or the interpretation thereof that are first published after the date on which the advice is given

Your responsibilities

10. The Directors, on behalf of the company, are legally responsible for:

- (a) Ensuring that the CTSA return is correct and complete;
- (b) Filing any returns by the due date; and
- (c) Making payment of tax on time. Failure to do this may lead to automatic penalties, surcharges and/or interest.

The signatory to the return cannot delegate this legal responsibility to others. The signatory agrees to check that returns I have prepared for the company are complete before he/she approves and signs them, paying particular attention to all personal information and immediately informing us of any changes that are required.

11. To enable me to carry out my work the Directors agree:

- (a) That all returns are to be made on the basis of full disclosure of all sources of income, charges, allowances and capital transactions;
- (b) To provide full information necessary for dealing with the company's affairs: I will rely on the information and documents being true, correct and complete and will not audit the information or those documents;
- (c) To authorise me to approach such third parties as may be appropriate for information that I consider necessary to deal with the company's affairs;
- (d) To provide me with information in sufficient time for the company's CTSA return to be completed and submitted by the due date following the end of the accounting year. In order that I can do this I need to receive all relevant information within 3 months of the end of the accounting year end. Where feasible I may agree to complete your return within a shorter period but may charge an additional fee for so doing;
- (e) To provide information on matters affecting the company's tax liability for the accounting period in respect of which instalments are due at least four weeks before the due date of each instalment. This information should include details of trading profits and other taxable activities up to the date the information is provided, together with estimates to the end of the accounting period; and
- (f) To provide me with information on advances or loans made to directors, shareholders or their associates during an accounting period and any repayments made or write offs authorised at least within three months of the end of the relevant accounting period.

12. The Directors will keep me informed of material changes in circumstances that could affect the tax liabilities of the company. If the Directors are unsure whether the change is material or not please let me know so that I can assess the significance.

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13. You will forward to me HMRC statements of account, copies of notices of assessment, letters and other communications received from HMRC in time to enable me to deal with them as may be necessary within the statutory time limits. Although HMRC have the authority to communicate with me when authority has been submitted it is essential that you let me have copies of any correspondence received because HMRC are not obliged to send me copies of all communications issued to you.
14. The work carried out within this engagement will be in respect of the company's tax affairs. Any work to be carried out for the directors on a personal basis will be set out in a separate letter of engagement.
15. If not already registered for VAT, you are responsible for monitoring the monthly turnover to establish whether the company is liable to register for VAT. If you do not understand what you need to do, please ask me. If the company exceeds the VAT registration threshold, and you wish me to assist in notifying HMRC of the Company's liability to be VAT registered I will be pleased to assist in the VAT registration process. You should notify me of your instructions to act in relation to the company's VAT registration in good time to enable a VAT registration form to be submitted within the time limit of one month following the month in which the current VAT registration turnover threshold was exceeded. I will not be responsible if I am not notified in time and a late registration penalty is incurred.

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Supervised by the Chartered Institute of Taxation for the purposes of Anti-Money Laundering legislation
Simone H Freedman is the trading name of Tax Return Adviser Limited a Private Limited Company registered in England and Wales No: 07911920

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Data Protection

The information you provide to us is currently subject to the Data Protection Act 1998 and from 25th May 2018 by the requirements of the EU General Data Protection Regulation (GDPR). By engaging our services, you consent to us or any company or firm associated with us processing, both manually and by electronic means, your personal data for the purposes of providing advice, administration and management. "Processing" includes obtaining, recording or holding information or data, transferring it to other companies associated with us, product providers, HMRC or any other statutory, governmental or regulatory body for legitimate purposes including, where relevant, to solicitors and/or other debt collection agencies.

Other than as set out in this schedule (or required by law or any regulatory authority or exchange having control or jurisdiction over us), we will treat the information provided by you as confidential and will NOT use or reveal your personal information to any other third party without your permission or justification for doing so. We will not pass your details onto any other third parties for the purposes of marketing. At any time, you have the right to ask us not to use your data, although if that were the case, we would no longer be able to carry out any further work for you. If you wish to exercise your right to withdraw consent, please confirm this in writing to us.

Subject to certain exceptions, you are entitled to have access to your personal and sensitive personal data held by us. The information held about you, on both hard copy and computer, will be sent to you within 30 days of the initial request, without charge.

We retain your personal data for no longer than is necessary for the purposes(s) for which it was provided. What this means in practice will vary between different types of data. When determining the relevant retention periods, we take into account factors including: legal obligation(s), statute of limitations under applicable law, potential or actual disputes, guidelines issued by relevant data protection authorities.

Full details about how we store your data and your rights with respect to how we process it are covered in our Data Privacy & Retention Policy which is available upon request.

Simone H Freedman CTA, ATT (Chartered Tax Adviser)

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