Letter of Engagement for
Maple Court Lettings Ltd

Strictly Private & Confidential

27 Oakfield Crescent, Westbridge, Manchester MZ4 8QP
swikriti@ukpa.co.uk
+447700900123

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Introduction

Thank you for choosing Nexabyte as your accountants.

The delivery manager responsible for this assignment will be decided after the acceptance of this engagement. This letter, including the Schedule of Services together with our standard terms and conditions, sets out the basis on which we will act.

Who We Are Acting For

We are acting for Maple Court Lettings Ltd only. Where you would like us to act for anyone else such as your spouse/a partnership/a limited company, we will issue a separate engagement letter to them.

Nominated Person

For the avoidance of doubt, sandeep subedi has agreed to act and is acting as a nominated person for this engagement.

By signing this engagement letter, you confirm and warrant that the nominated person/ director set out above is authorised to give instructions and information to us on your behalf and to receive our advice and work produced on your behalf.

Any changes to the nominated person should be notified to us in writing and will not be effective until acknowledged by us in writing.

Period of Engagement

This engagement starts on [ACCEPTANCE_DATE].

Scope of Services

We have listed below the work that you have instructed us to carry out, the detail of which is outlined in the Schedule of Services section of this engagement letter.

The Schedule of Services states your and our responsibilities in relation to the work to be carried out. If we agree to carry out additional services for you, we will provide you with a new or amended engagement letter. Only the services that are listed in the Schedule of Services are included within the scope of our instructions.

If there is additional work that you wish us to carry out, which is not listed in the Schedule of Services, please let us know and we will discuss with you whether they can be included in the scope of our work.

Fees

Our fees will be charged in accordance with our standard terms and conditions. Please review these to ensure that you understand the basis of our charges and our payment terms.

If it is necessary to carry out work outside the agreed work outlined in this letter it will involve additional fees. These fees will be computed on the basis of time spent by principals and our staff, and on the levels of skill and responsibility involved. A full list of the time spent, and the charge-out rates used is available on request. our agreement to this letter also signifies agreement to the fees.

Limitation of Liability

We specifically draw your attention to paragraph 18 of our standard terms and conditions and the final paragraph of each schedule, which sets out the basis on which we limit our liability to you and to others.

You should read this in conjunction with paragraph 19 of our standard terms and conditions, which excludes liability to third parties.

These are important clauses, and you should read them and ensure you are happy with them.

There are no third parties that we have agreed should be entitled to rely on the work done pursuant to this engagement letter.

We would advise you to take independent advice before signing this engagement letter since, by doing so, you will agree to its terms including the limitations on our liability.

Requirements of The Data Protection Act (DPA) 2018 and The General Data Protection Regulation (GDPR)

The DPA 2018 and GDPR set out a number of requirements in relation to the processing of personal data.

Here at Nexabyte, we take your privacy and the privacy of the information we process seriously.

We will only use your personal information and the personal information you give us access to under this contract to administer your account and to provide the services you have requested from us.

Please refer to our privacy notice, which sets out our approach to handling your information. In signing one copy of this letter, you will be indicating that you have read and agreed the terms under which we operate as set out in this notice.

In addition, please note that we require your agreement on several specific points, which are also included in the acceptance section below.

(a) Continuity arrangements

Please note that we have arrangements in place for an alternate to deal with matters in the event of permanent incapacity or illness. This provides protection to you in the event that I cannot act on your behalf, and in signing this letter you agree to the alternate having access to all of the information I hold in order to make initial contact with you and agree the work to be undertaken during my incapacity. You can choose to appoint another agent at that stage if you wish.

(b) Secure Communications and Transfer of Data

We will communicate or transfer data using the following:

1. Post/hard-copy documents
2. Emails*
3. Dropbox, Google Drive, One Drive or similar cloud-based data-sharing/survey administration software
4. Cloud-based accounting software (such as Xero, QuickBooks etc)

*If you require us to correspond with you by email that is not encrypted or password protected, you also accept the risks associated with this form of communication. Unless you specify us not to, we may communicate with you through any of the above mediums.

(c) Other services

From time to time we would like to contact you with details of other services we provide. We may contact you with any of the mediums specified below. We will seek your consent when you sign this engagement letter.

1. Post
2. Email
3. Telephone
4. Text message
5. Automated call

Your agreement

Please confirm your agreement to:

1. The terms of this letter
2. The schedule of services
3. the standard terms and conditions
4. the privacy notice and associated data protection matters

by signing this engagement letter.

Acceptance

I acknowledge receipt of your letter dated 13 Jul 2026, the schedules of services, the privacy notice and standard terms and conditions of business, which fully record the agreement between us concerning your appointment to carry out the work described in those documents.

I also confirm the following in relation to data protection:

I have read, understand and accept the basis on which my information will be dealt with as set out in the privacy notice provided.

I agree to your appointed alternate having access to my records in the event of your illness or permanent incapacity.

I understand that you will communicate or transfer data with me using the following:

1. Post/hard-copy documents
2. Emails
3. Dropbox, Google Drive, One Drive or similar cloud-based data-sharing applications

4. Cloud-based software

I accept the risks of you corresponding with me by email that is not encrypted or password protected.

I agree to you contacting me with details of other services you provide. Where relevant you may contact me by:

I consent to my personal data being used for the work outlined within our agreed schedule of services. I understand you will not, unless agreed separately with me, use my data for any other services.

Name ……………………………………………..

Signature……………………………………………

Date……………………………………………….

for and on behalf of Maple Court Lettings Ltd.

Schedule of Services

This section provides full explanation of the services you have engaged us to carry out.

Company Accounts & Corporation Tax Return

This schedule should be read in conjunction with the engagement letter and the standard terms and conditions.

Introduction

You have engaged us to help you prepare the accounts (financial statements) in accordance with the requirements of the Companies Act 2006 and accounting framework agreed and applicable to you, and for preparing accounts for filing with the Registrar of Companies.

You have also engaged us to help you prepare file the corporation tax self-assessment return (CTSA), together with tax computation and iXBRL format of the financial statements on your behalf based on the accounting records, the information and explanations that you provide us and in accordance with the current tax legislation applicable to you.

Your responsibilities

Unaudited Company Accounts

As directors of the company, you are required by statute for preparing financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of its profit or loss for that period and which have been prepared in accordance with the Companies Act 2006.

As directors, you must not approve the accounts unless you are satisfied that they give a true and fair view of the assets, liabilities, financial position and profit or loss of the company.

You have instructed us to prepare abridged accounts under The Small Companies and Groups (Accounts and Directors' Report) Regulations 2008 as amended. As directors, you are responsible for obtaining the necessary consents from all shareholders and for delivering the required statement to the registrar.

In preparing the financial statements you must:

1. select suitable accounting policies and then apply them consistently
2. make judgements and estimates that are reasonable and prudent
3. prepare the accounts on the going concern basis unless it is not appropriate to presume that the company will continue in business

It is your responsibility to keep proper accounting records that disclose with reasonable accuracy at any particular time the financial position of the company and for ensuring that the financial statements comply with applicable accounting standards and with the Companies Act 2006 and give a true and fair view. By approving the financial statements, you will be acknowledging this responsibility.

It is also your responsibility to safeguard the assets of the company and to take reasonable steps for the prevention of and detection of fraud and other irregularities with an appropriate system of internal controls.

You are responsible for ensuring that the company complies with the laws and regulations that apply to its activities, and for preventing non-compliance and detecting any that occurs.

You are responsible for determining whether, in respect of the year concerned, the company meets the conditions for exemption from an audit set out in section 477, 479A or 480 of the Companies Act 2006, and for determining whether, in respect of the year, the exemption is not available for any of the reasons set out in section 478 of the Companies Act 2006.

You are also responsible for making available to us, as and when required, all the company's accounting records and all other relevant records and related information, including minutes of management and shareholders' meetings.

If financial information is published on the company's website or by other electronic means which includes a report by us or otherwise associated with us, you must inform us of the electronic publication and get our consent before it occurs and ensure that it presents the financial information and the accountant's report properly. We have the right to withhold consent to the electronic publication of our report or the financial statements if they are to be published in an inappropriate manner.

It is your responsibility to set up controls to prevent or detect quickly any changes to electronically published information. We are not responsible for reviewing these controls or for keeping the information under review after it is first published. You are responsible for the maintenance and integrity of electronically published information, and we accept no responsibility for changes made to [any] information after it is first posted.

Corporation Tax Return and iXBRL Tags

You are legally responsible for:

1. ensuring that the corporation tax return (including tax computation, any other attached or enclosed information, XBRL tags and iXBRL file) is correct and complete
2. filing any returns by the due date
3. paying tax on time

Failure to do this may lead to penalties and/or interest.

Legal responsibility for approval of the return cannot be delegated to others. You agree to check that the forms that we have prepared for you are complete before they approve them.

To enable us to carry out our work, you agree:

1. to provide us with approved accounts for the company. It is the responsibility of the directors collectively to produce accounts which give a true and fair view and we can only provide tagging services where the accounts have been prepared on this basis. Where the accounts are not supplied in a format that is compatible with our iXBRL software we will convert the figures, which may be subject to an additional fee. This will be discussed and agreed with you in advance.
2. that all returns are to be made on the basis of full disclosure of all sources of income, charges, allowances and capital transactions

3. to provide full information necessary for dealing with the company's affairs; we will rely on the information and documents being true, correct and complete and will not audit the information or those documents
4. to authorise us to approach such third parties as may be appropriate for information that we consider necessary to deal with the company's affairs
5. to provide us with information in sufficient time for the company's corporation tax self-assessment (CTSA) return to be completed and submitted by the due date following the end of the tax year. In order that we can do this, we need to receive all relevant information by at least three months before the due date. Where feasible, we may agree to complete your return within a shorter period but may charge an additional fee for so doing
6. 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
7. to provide us 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 the latest within three months of the end of the relevant accounting period

You will provide full details of the associated companies as defined in s18E of Corporation Tax Act 2010 to enable us to apply correct corporation tax rate. Broadly, two companies will be associated if one has control of the other, or the same person, or persons, have control of both of them. If you do not understand the associated company laws and regulations, please ask us.

You will keep us 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 us know so that we can assess its significance.

Where you wish us to deal with HMRC communications you will forward to us all communications received from HMRC such as HMRC statements of account, copies of notices of assessment and letters. These must be provided in time to enable us to deal with them as may be necessary within the statutory time limits. It is essential that you let us have copies of any correspondence received because HMRC is not obliged to send us copies of all communications issued to you.

HMRC will send you an agent authorisation code which expires within 30 days of issue. Please send this to us as soon as you receive it. This code will enable us to register as your agent with HMRC. This authorises HMRC to communicate with us as your agent, although they consider that you should still take 'reasonable care' over your tax affairs.

You are responsible for monitoring the monthly turnover to establish whether the company is liable to register for VAT, if it is not already registered. If you do not understand what you need to do, please ask us. If the company turnover exceeds the VAT registration threshold, and you wish us to assist in notifying HMRC of the company's obligation to be VAT registered, we will be pleased to assist in the VAT registration process. You should notify us 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. We will not be responsible if we are not notified in time and a late registration penalty is incurred.

You are responsible for employment taxes, pensions (including auto-enrolment) and the assessment of the employment status of your workers. If your business is not small, you are responsible for assessing the employment status under the off-payroll working rules of any contractors providing services to your business and for employment taxes if they are deemed employees. If you do not understand what you need to consider or what action you need to take, please ask us. We will not be in a position to assist you in complying with your responsibilities if we are not engaged to provide such a service. We are not responsible for any penalty that is incurred.

If your company is part of group or consortia and if you wish us to carry out any group or consortia related work, including group relief claim, consortia relief claim, intra-group dividends, interest and royalties, withholding tax obligations on payments to group companies, etc, you are responsible to instruct us accordingly. There will be separate fees for the work and will be agreed accordingly.

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.

Our responsibilities

Unaudited Company Accounts

We will plan our work on the basis that no report on the financial statements is required by statute or regulation for the year, unless you inform us in writing to the contrary. We will make enquiries of management and undertake any procedures that we judge appropriate.

You have told us that the company is exempt from an audit of the financial statements. We will not check whether this is the case. However, if we find that the company is not entitled to the exemption, we will inform you.

We will not be carrying out any audit work as part of this assignment and accordingly will not verify the assets and liabilities of the company, nor the items of profit and loss. Accordingly, we shall not seek any independent evidence to support the entries in the accounting records, or to prove the existence, ownership or valuation of assets or completeness of income, liabilities or disclosure in the accounts. Nor shall we assess the reasonableness of any estimates or judgements made in the preparation of the accounts. Consequently, we will not be able to provide any assurance that the accounting records or the financial statements are free from material misstatement, whether caused by fraud, other irregularities or error, or to identify weaknesses in internal controls. To carry out an audit would entail additional work to comply with International Standards on Auditing (ISA) so that we could report on the truth and fairness of the financial statements.

We will advise you on whether your records are adequate for preparation of the financial statements and recommend improvements on anything we come across during our work.

We have a professional duty to compile financial statements that conform with generally accepted accounting principles from the accounting records and information and explanations given to us. The accounting policies on which the financial statements have been compiled will be disclosed in the notes to the financial statements. We will not compile financial statements if the accounting principles, or the accounting policies selected by management, are inappropriate.

We also have a professional responsibility not to allow our name to be associated with financial statements which we believe may be misleading. Therefore, although we are not required to search for such matters, if we become aware, for any reason, that the financial statements may be misleading, we will discuss the matter with you with a view to agreeing appropriate adjustments and/or disclosures in the financial statements. In circumstances where the adjustments and/or disclosures that we consider appropriate are not made, or if we are not provided with appropriate information and, as a result, we consider that the financial statements are misleading, we will withdraw from the engagement.

As part of our normal procedures, we may ask you to confirm in writing any information or explanations given to us orally during our work.

Corporation tax return and iXBRL tags

For the purpose of the delivery of the company's tax return, we will use commercial software to apply XBRL tags to items in the accounts as we consider appropriate for the purposes of submission, for tax purposes, of the accounts in iXBRL via the relevant official gateway.

We will, to the extent we consider necessary, manually amend or apply tags where the software has not applied automatic tagging or where we consider any automatic tagging to have been inappropriate.

We will provide you with detailed information about the tagging applied for your approval if requested to do so.

We will prepare the company's corporate tax self-assessment (CTSA) return. After obtaining your evidenced approval and signature, we will submit it to HM Revenue & Customs (HMRC).

We will prepare the corporation tax computation and supporting schedules required for preparation of the company tax return from accounts, information and explanations provided to us on your behalf.

We will tell you how much tax the company should pay and when. Where instructed by you, we will advise on the interest and penalty implications if corporation tax is paid late.

We will inform you if instalment payments of corporation tax are due for an accounting period and the dates they are payable. We will calculate the quarterly instalments that should be made on the basis of information supplied by you by the date agreed.

We will advise you as to possible tax return-related claims and elections arising from information supplied by you. Where instructed by you, we will make such claims and elections in the form and manner required by HMRC.

Ad hoc queries by way of telephone and email enquiries are not routine compliance and may result in additional fees. As indicated below, where appropriate we will aim to discuss and agree additional fees, but it may not always be possible to agree these in advance and we reserve the right to charge you an additional fee for these queries.

Form of the accountants' report

We will attach to the accounts a report developed by the Consultative Committee of Accountancy Bodies (CCAB), which explains what work has been done by us, the professional requirements we fulfil and the standard to which the work has been carried out.

We will report to the directors as appropriate that, in accordance with this engagement letter and to assist you to fulfil your responsibilities, we have not carried out an audit but have compiled the financial statements from the accounting records and from the information and explanations supplied to us. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company for our work or for this report. If you wish to share this report with third parties, before doing so, you must discuss this with us, receive our consent and follow any stipulated conditions.

The intended users of the report are the directors of the company, and the report will be addressed to the directors.

Once we have issued the report, we have no further direct responsibility in relation to the accounts for that financial year. However, we expect that you will inform us of any material event occurring between the date of our report and that of the annual general meeting that may affect the accounts.

Ad hoc and advisory work

The scope of our services provided to you will be only as set out above and all other services which we may offer are excluded. If you instruct us to do so, we will provide such other taxation, ad hoc and advisory services as may be agreed between us from time to time. These services will be subject to the terms of this engagement letter and standard terms and conditions of business unless we decide to issue a separate engagement letter. An additional fee may be charged for these services.

Examples of such work include:

1. advising on ad hoc transactions and queries (including telephone conversations), preparing and submitting information in the relevant format to HMRC and calculating any related tax liabilities
2. advising on double tax relief if appropriate
3. 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
4. advising you on and preparing enhanced expenditure claims and reliefs, including those relating to research and development
5. advising you on and preparing detailed capital allowance claims relating to buildings and renovation, including the analysis of expenditure
6. dealing with any enquiry opened into the company's tax return or tax affairs by HMRC

7. preparing any amended returns that may be required and corresponding with HMRC as necessary

Where specialist advice is required on occasion, we may need to seek this from or refer you to appropriate specialists. We will only do this when instructed by you.

Changes in the law, Practice, or Public Policy

We will not accept responsibility if you act on advice given by us on an earlier occasion without first confirming with us that the advice is still valid in the light of any change in the law, practice, public policy or in 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.

Limitation of liability

Our services as detailed above are subject to the limitations on our liability set out in the engagement letter and in of our standard terms and conditions of business. These are important provisions, which you should read and consider carefully.

There are no third parties that we have agreed should be entitled to rely on the work done pursuant to this engagement letter.

VAT Returns Review

This schedule should be read in conjunction with the engagement letter and our standard terms and conditions.

Introduction

You have engaged us to review your VAT returns before submission to HMRC, ensuring that they are accurate, complete, and compliant with UK VAT regulations.

Our role includes conducting a detailed review of your VAT return, identifying any errors or missed reclaims, and advising on VAT compliance matters.

Your Responsibilities

As a VAT-registered business, you are responsible for:

1. Maintaining accurate VAT records and bookkeeping records
2. Ensuring that VAT returns are filed on time to HMRC
3. Providing us with complete and accurate VAT-related documents
4. Ensuring that the business complies with Making Tax Digital (MTD) requirements
5. Reviewing and approving the VAT return before submission
6. Notifying HMRC of any VAT-related changes, such as a change in VAT scheme or business structure

Failure to submit accurate VAT returns may lead to HMRC audits, penalties, or unnecessary VAT liabilities.

Our Responsibilities

As part of our service, we will undertake the following:

1. Review your VAT return for accuracy and compliance with HMRC regulations
2. Ensure correct classification and treatment of VAT on sales and purchases
3. Identify any overclaimed or underclaimed VAT amounts
4. Check that all VAT returns meet MTD compliance requirements

With our VAT Return Review service, you can be confident that your VAT filings are accurate, optimised, and fully compliant with HMRC requirements.

Ad Hoc and Advisory Work

The scope of our services provided to you will be only as set out above, and all other services which we may offer are excluded. If you instruct us to do so, we will provide additional advisory and consultancy services as agreed from time to time. These services will be subject to our engagement letter and standard terms and conditions unless we issue a separate engagement letter. Additional fees may apply.

Examples of additional services include:

1. Advising on VAT registration and de-registration
2. Providing VAT planning and tax efficiency strategies

3. Assisting with VAT compliance checks and audits by HMRC
4. Handling HMRC VAT disputes and penalty appeals
5. Reviewing VAT implications for specific business transactions (e.g., property, imports/exports, digital services)

Where specialist advice is required, we may seek external expertise or refer you to appropriate professionals when necessary.

Changes in Law, Practice, or Public Policy

We will not accept responsibility if you act on advice given by us on an earlier occasion without first confirming with us that the advice is still valid in light of any change in the law, practice, public policy, or your business circumstances.

We will accept no liability for losses arising from changes in VAT regulations, tax treatments, or HMRC compliance requirements that occur after we have provided our services.

Limitation of Liability

Our services, as detailed above, are subject to the limitations on liability set out in the engagement letter and our standard terms and conditions of business. These are important provisions that you should read and consider carefully.

There are no third parties that we have agreed should be entitled to rely on the work performed under this engagement.

Bookkeeping and finance function

This schedule should be read in conjunction with the engagement letter and the standard terms and conditions.

Introduction

You have engaged us to assist with bookkeeping and finance function management as part of your financial reporting and compliance obligations. Accurate bookkeeping is essential to maintaining up-to-date financial records, ensuring compliance with UK Generally Accepted Accounting Standards (GAAP) and HMRC regulations. Our role includes recording financial transactions, categorising expenses, reconciling accounts, and preparing financial data that will help you make informed business decisions.

Your Responsibilities

As directors or business owners, you are responsible for:

1. Maintaining accurate and complete financial records, ensuring that all transactions are properly documented
2. Providing timely access to invoices, receipts, bank statements, and other supporting documents for bookkeeping
3. Reviewing and approving financial reports, acknowledging that they provide a true and fair view of the company's financial position
4. Ensuring that VAT records, payroll records, and statutory filings are maintained in compliance with UK regulations
5. Implementing internal controls to prevent fraud, errors, and financial misstatements

Failure to maintain proper financial records may result in compliance risks, tax penalties, and inaccurate financial reporting, which can affect business decisions and regulatory obligations.

Our Responsibilities

As part of our service, we will undertake the following:

1. Establish a structured bookkeeping process to ensure that financial records are accurate, up-to-date, and compliant with UK accounting standards
2. Record and categorise all business transactions, including sales, purchases, expenses, and assets
3. Maintain and reconcile bank accounts, credit card accounts, and other financial ledgers to ensure accuracy
4. Track accounts payable and accounts receivable, ensuring that invoices are processed and payments are managed efficiently
5. Ensure VAT compliance by tracking VAT transactions, preparing VAT returns, and ensuring adherence to Making Tax Digital (MTD) regulations
6. Generate management reports, including profit and loss statements, balance sheets, and cash flow statements
7. Liaise with accountants and tax professionals to ensure smooth financial reporting and tax compliance

8. Provide best practices guidance to improve financial processes and enhance cash flow management

Our bookkeeping and finance function services are designed to streamline your financial management processes, helping you maintain a clear and accurate financial position while ensuring compliance with UK accounting and tax regulations.

Ad hoc and Advisory Work

The scope of our services provided to you will be only as set out above, and all other services which we may offer are excluded. If you instruct us to do so, we will provide additional advisory and consultancy services as agreed from time to time. These services will be subject to our engagement letter and standard terms and conditions unless we issue a separate engagement letter. Additional fees may apply.

Examples of such work include:

1. Advising on financial transactions and queries, including tax implications and compliance requirements
2. Providing cash flow forecasting and financial planning assistance
3. Advising on VAT schemes and registration, ensuring the most beneficial tax position
4. Providing guidance on software and automation tools to enhance bookkeeping efficiency
5. Assisting with HMRC inquiries related to tax, VAT, or compliance audits
6. Supporting business restructuring, acquisitions, or financial reporting adjustments

Where specialist advice is required, we may seek external expertise or refer you to appropriate professionals when necessary.

Changes in Law, Practice, or Public Policy

We will not accept responsibility if you act on advice given by us on an earlier occasion without first confirming with us that the advice is still valid in the light of any change in the law, practice, public policy, or your business circumstances.

We will accept no liability for losses arising from changes in legislation, HMRC guidance, or regulatory requirements that occur after we have provided our services.

Limitation of Liability

Our services, as detailed above, are subject to the limitations on liability set out in the engagement letter and our standard terms and conditions of business. These are important provisions that you should read and consider carefully.

There are no third parties that we have agreed should be entitled to rely on the work performed under this engagement.

Bank Reconciliation

We will conduct the bank reconciliation based on the information and explanations provided by you, including bank statements, accounting records, and any supporting documents.

You agree to provide complete and accurate details of all bank transactions to enable us to:

1. Match transactions between your bank statements and accounting records
2. Identify and investigate any discrepancies
3. Adjust for outstanding cheques, deposits in transit, bank charges, and interest
4. Highlight any unrecorded transactions or errors requiring correction

If any discrepancies arise that require further clarification, you agree to provide additional information and supporting documents as necessary.

Where relevant, we will discuss any unresolved items with you and provide guidance on how to correctly record them in your accounts.

Credit Control

We will carry out credit control procedures based on the information and explanations provided by you, including outstanding invoices, customer payment history, and any supporting documents.

You agree to provide complete and accurate details of all outstanding receivables to enable us to:

1. Monitor overdue invoices and track payments
2. Identify and escalate outstanding debts requiring further action
3. Communicate with customers regarding overdue amounts where necessary
4. Recommend appropriate steps for debt recovery if payments remain unpaid

If any disputes or issues arise, you agree to provide additional information and assist in resolving outstanding matters with customers.

Where necessary, we will discuss unresolved debts with you and provide guidance on the next steps, including further follow-ups, payment plans, or legal recovery actions.

Standard Terms and Conditions

These terms and conditions should be read alongside the privacy notice.

1. Applicable Law

Our engagement letter, the schedule of services and our standard terms and conditions of business are governed by, and should be construed in accordance with, the law and practice of England and Wales. Each party agrees that 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 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.

2. Client Identification and Verification

As with other professional services firms, we are required to identify and verify our clients for the purposes of the UK anti-money laundering legislation. We cannot start work until this requirement has been met. We may request from you, and retain, such information and documentation as we require for these purposes and/or make searches of appropriate databases including ID verification software.

If you are undertaking 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 must inform us.

3. Client Money

If we 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 Association of Chartered Certified Accountants (ACCA) client money rules.

4. Commissions and Other Benefits

In some circumstances we may receive commissions and/or other benefits for introductions to other professionals or in respect of transactions that we arrange for you. Where this happens, we will notify you in writing of the amount and terms of payment and receipt of any such commissions or benefits.

The same will apply where the payment is made to or the transactions are arranged by a person or business connected with ours.

The fees you would otherwise pay will not be reduced by the amount of the commissions or benefits. When 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.

5. Complaints

We are committed to providing you with a high-quality service that is both efficient and effective. However, should there be any cause for complaint in relation to any aspect of our service, please contact us at+447700900123.

We agree to look into any complaint carefully, and promptly, and do everything reasonable to try and resolve it. If you are still not satisfied, you can refer your complaint to our professional body, ACCA.

6. Confidentiality

Communication between us is confidential. We shall take all reasonable steps not to disclose your information except where we are required to and as set out in our privacy notice. Unless we are authorised by you to disclose information on your behalf, this undertaking will apply during and after this engagement.

We may, on occasions, subcontract work on your affairs to other tax or accounting professionals. The subcontractors will be bound by our client confidentiality and security terms.

7. Conflicts of Interest

If there is a conflict of interest in our relationship with you or in our relationship with you and another client that is capable of being addressed successfully by the adoption of suitable safeguards to protect your interests, then we will adopt those safeguards.

Where conflicts are identified that cannot be managed in a way that protects your interests, then we regret that we will be unable to provide further services. If this arises, we will inform you promptly. We reserve the right to act for other clients whose interests are not the same as or are adverse to yours, subject, of course, to the obligations of confidentiality referred to above.

8. Data Protection

You acknowledge that we will act in accordance with the privacy notice that forms the part of this engagement letter.

9. Disengagement

Should we resign or be requested to resign, we will normally issue a disengagement letter to ensure that our respective responsibilities are clear.

Should we have no contact with you for a period of one year or more, we may issue to your last known address a disengagement letter and thereafter cease to act.

We reserve the right following termination for any reason to destroy any of your documents that we have not been able to return to you after a period of six months unless other laws or regulations require otherwise.

10. Electronic and Other Communication

As instructed, we will communicate with you and with any third parties you instruct us to as set out in our covering letter and privacy notice 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 that are corrupted or altered after dispatch.

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 accept 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 hard copy, other than where electronic submission is mandatory.

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

When accessing information held electronically by HMRC, we may have access to more information than we need and will only access records reasonably required to carry out the contract.

You are required to keep us up to date with accurate contact details at all times. This is important to ensure that communications and papers are not sent to the incorrect address.

11. Fees and Payment Terms

Our fees may depend not only upon the time spent on your affairs but also on the level of skill and responsibility, and the importance and value of the advice that we provide, as well as the level of risk.

If we provide you with an estimate of our fees for any specific work, then the estimate will not be contractually binding unless we explicitly state that that will be the case.

Our standard hourly rates is as below:

Position	Standard (£/hour)	Premium (£/hour)
Senior Partner	300	400
Partner/Director	200	300
Senior Manager	140	210
Manager	120	180

Assistant Manager	100	150
Senior	80	120
Semi Senior	60	90
Assistant	40	60
Support Staff	30	45
sandip cleaner	10	2

Where requested, we may indicate a fixed fee for the provision of specific services or an indicative range of fees for a particular assignment. It is not our practice to identify fixed fees for more than a year ahead as such fee quotes need to be reviewed in the light of events. If it becomes apparent to us, due to unforeseen circumstances, that a fee quote is inadequate, we reserve the right to notify you of a revised figure or range and to seek your agreement thereto.

In some cases, you may be entitled to assistance with your professional fees, particularly in relation to any investigation into your tax affairs by HMRC. Assistance may be provided through insurance policies you hold or via membership of a professional or trade body. Other than where such insurance was arranged through us, you will need to advise us of any such insurance cover that you have. You will remain liable for our fees regardless of whether all or part are liable to be paid by your insurers.

We will bill quarterly or annually or as a one-time occurrence depending on the nature of services taken by you from us and our invoices are due for payment within 30 days of issue. Our fees are exclusive of VAT, which will be added where it is chargeable. Any disbursements we incur on your behalf and expenses incurred in the course of carrying out our work for you will be added to our invoices where appropriate.

Unless otherwise agreed to the contrary, our fees do not include the costs of any third party, counsel or other professional fees.

It is our normal practice to issue applications for payment when dealing with continuous or recurring work. The payment terms for applications for payment are the same as for invoiced fees. A VAT invoice will be issued to you upon receipt of your payment.

It is our normal practice to ask clients to pay by monthly direct debit and to periodically adjust the monthly payment by reference to actual billings.

You authorise us to settle our agreed fees from any money held on your behalf in the client account.

Where this contract exists between us and a purchaser acting in the course of a business, we reserve the right to charge interest on late-paid invoices at the rate of 8% above the Bank of England base rate under the Late Payment of Commercial Debts (Interest) Act 1998. We also reserve the right to suspend our services or to cease to act for you on giving written notice if payment of any fees is unduly delayed. We intend to exercise these rights only where it is fair and reasonable to do so.

If you do not accept that an invoiced fee is fair and reasonable you must notify us within 21 days of receipt, failing which you will be deemed to have accepted that payment is due.

On termination of the engagement, you may appoint a new adviser. Where a new adviser requests professional clearance and handover information, we reserve the right to charge you a reasonable fee for the provision of handover information.

12. Implementation

We will only assist with implementation of our advice if specifically instructed and agreed in writing.

13. Intellectual Property Rights

We will retain all copyright in any document prepared by us during the course of carrying out the engagement save where the law specifically provides otherwise.

14. Interpretation

If any provision of this engagement letter, schedules of services or standard terms and conditions is held to be void, then that provision will be deemed not to form part of this contract, and the remainder of this agreement shall be interpreted as if such provision had never been inserted.

In the event of any conflict between these standard terms and conditions and the engagement letter or schedules of services, the relevant provision in the engagement letter or schedules will take precedence.

15. Internal Disputes Within a Client

If we become aware of a dispute between the parties who own or are in some way involved in the ownership and management of a business client, it should be noted that where our client is business, 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 (or 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/the LLP and take no further action until the board/partnership/LLP has agreed the action to be taken.

16. Investment Advice (Including Insurance Mediation Services)

Investment business is regulated under the Financial Services and Markets Act 2000.

If, during the provision of professional services to you, you need advice on investments, including insurances, we may have to refer you to someone who is authorised by the Financial Conduct Authority or licensed by a designated professional body as we are not authorised to give such advice. We may account to you for any commission which we may receive in accordance with the rules of our professional body for referral of work.

17. Lien

Insofar as we are permitted to do so by law or 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.

18. Limitation of Liability

We will provide our services with reasonable care and skill. Our liability to you is limited to losses, damages, costs and expenses directly caused by our negligence, fraud or wilful default.

Exclusion of liability for loss caused by others

We will not be liable if such losses, penalties, interest or additional tax liabilities are caused by the acts or omissions of any other person, or due to the provision to us of incomplete, misleading or false information, or if they are caused by a failure to act on our advice or a failure to provide us with relevant information.

Where we refer you to another firm whom you engage with directly, we accept no responsibility in relation to their work and will not be liable for any loss caused by them.

Exclusion of liability in relation to circumstances beyond our control

We will not be liable to you for any delay or failure to perform our obligations under this engagement letter if the delay or failure is caused by circumstances outside our reasonable control.

Exclusion of liability relating to non-disclosure or misrepresentation

We will not be responsible or liable for any loss, damage or expense incurred or sustained if information material to the service we are providing is withheld or concealed from us or misrepresented to us.

This exclusion shall not apply where such misrepresentation, withholding or concealment is or should (in carrying out the procedures that we have agreed to perform with reasonable care and skill) have been evident to us without further enquiry beyond that which it would have been reasonable for us to have carried out in the circumstances.

Indemnity for unauthorised disclosure

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 defending it.

Limitation of aggregate liability

As specified in the limitation of liability section, the sum of aggregate limit of liability, shall be the maximum aggregate liability of this Nexabyte, its [members], agents and employees to all persons to whom the engagement letter is addressed and any other person that we have agreed with you may rely on our work.

You have agreed that you will not bring any claim of a kind that is included within the subject of the limit against any of our members including principals, partners, directors, employees on a personal basis.

19. Limitation of Third-Party Rights

The advice and information we provide to you as part of our service is for your sole use and not for any third party to whom you may communicate it unless we have expressly agreed in the engagement letter that a specified third party may rely on our work. We accept no responsibility to third parties, including any group company to whom the engagement letter is not addressed, for any advice, information or material produced as part of our work for you that you make available to them. A party to this agreement is the only person who has the right to enforce any of its terms and no rights or benefits are conferred on any third party under the Contracts (Rights of Third Parties) Act 1999.

20. Period of Engagement and Termination

Unless otherwise agreed in the engagement letter our work will begin when we receive your implicit or explicit acceptance of that letter, and we will not be responsible for periods before that date.

Each of us may terminate this agreement by giving not less than 21 days' notice in writing to the other party, except where you fail to cooperate with us or we have reason to believe that you have provided us or any regulator bodies with misleading information, in which case we may terminate this agreement immediately. Termination will be without prejudice to any rights that may have accrued to either of us prior to termination.

In the event of termination of this contract, we will endeavour to agree with you the arrangements for the completion of work in progress at that time, unless we are required for legal or regulatory reasons to cease work immediately. In that event, we shall not be required to carry out further work and shall not be responsible or liable for any consequences arising from termination.

If you engage us for a one-off piece of work (for example, advice on a one-off transaction or preparation of a tax return for one year only), the engagement ceases as soon as that work is completed. The date of completion of the work is taken to be the termination date and we owe you no duties and we will not undertake further work beyond that date.

Where recurring work is provided (for example, ongoing compliance work such as the completion of annual tax returns) the engagement ceases on the relevant date in relation to the termination as set out above. Unless immediate termination applies, in practice this means that the relevant termination date is:

1. 21 days after the date of notice of termination; or
2. a later agreed date; or
3. the date at the start of the period for which we are undertaking work for which you inform us that you will not require our services before the start of work.

We owe you no duties beyond the date of termination and will not undertake any further work.

21. Professional Body Rules

We will observe and act in accordance with the bye-laws, regulations and ethical guidelines of the Association of Chartered Certified Accountants (ACCA) and will accept instructions to act for you on this basis.

You are responsible for bringing to our attention any errors, omissions or inaccuracies in your returns that you become aware of after the returns have been submitted in order that we may assist you to make a voluntary disclosure.

In particular, unless authorised by you we will not exercise any authority to correct errors made by HMRC where we become aware of them. In addition even where we provide taxation services to you, we will not undertake tax planning which breaches Professional Conduct in Relation to Taxation. We will therefore comply with the general anti-abuse rule and the targeted anti-avoidance rule. We will not be liable for any loss, damage or cost arising from our compliance with statutory or regulatory obligations. You can see copies of these requirements at our offices. The requirements are also available online at http://www.accaglobal.com.

The implications of professional body membership as it relates to GDPR are set out in the privacy notice, which should be read alongside these standard terms and conditions of business.

22. Reliance on Advice

We will endeavour to record all advice on important matters in writing. Advice given orally is not intended to be relied upon unless confirmed in writing. Therefore, if we provide oral advice (for example, during the course of a meeting or a telephone conversation) and you wish to be able to rely on that advice, you must ask for the advice to be confirmed by us in writing. However, bear in mind that advice is only valid at the date it is given.

23. Retention of Papers

You will have a legal responsibility to retain documents and records relevant to your tax affairs. During the course of our work, we may collect information from you where required. We will return any original documents to you if requested.

When we cease to act for you, we will seek to agree the position on access to cloud-accounting records to ensure continuity of service. This may require you to enter direct engagements with the software providers and pay for that service separately. Documents and records relevant to your business and tax affairs are required by law to be retained as follows:

Companies, LLPs and other corporate entities

1. six years from the end of the accounting period.

While certain documents may legally belong to you, we may destroy correspondence and other papers that we store, electronically or otherwise, which are more than seven years old. This includes your documents if you have not reclaimed within the seven-year period.

You must tell us if you require the return of any specific document or their retention for a longer period.

You should retain documents that are sent to you by us as set out in the privacy notice, which should be read alongside these terms and conditions.

24. The Provision of Services Regulations 2009 ('Services Directive')

In accordance with our professional body rules, we are required to hold professional indemnity insurance. Details about the insurer and coverage can be found at our offices or by request from us.

Privacy Notice

Introduction

The Data Protection Act 2018 (“DPA 2018”) and the General Data Protection Regulation (“GDPR”) impose certain legal obligations in connection with the processing of personal data.

Nexabyte is a data controller within the meaning of the GDPR and we process personal data. The firm’s contact details are as follows: 27 Oakfield Crescent, Westbridge, Manchester MZ4 8QP (Email: swikriti@ukpa.co.uk).

We may amend this privacy notice from time to time. If we do so, we will supply you with and/or otherwise make available to you a copy of the amended privacy notice.

Where we act as a data processor on behalf of a data controller (for example, when processing payroll), we provide an additional schedule setting out required information as part of that agreement. That additional schedule should be read in conjunction with this privacy notice.

The Purpose for Which We Intend to Process Personal Data

We intend to process personal data for the following purposes:

1. To enable us to supply professional services to you as our client.
2. To fulfil our obligations under relevant laws in force from time to time (e.g. the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 (“MLR 2017”).
3. To comply with professional obligations to which we are subject as a member of Association of Chartered Certified Accountants (ACCA).
4. To use in the investigation and/or defence of potential complaints, disciplinary proceedings and legal proceedings or with a enforcement agency for processing overdue.

5. To enable us to invoice you for our services and investigate/address any attendant fee disputes that may have arisen.
6. To contact you about other services we provide which may be of interest to you if you have consented to us doing so.

The Legal Bases for Our Intended Processing of Personal Data

Our intended processing of personal data has the following legal bases:

1. At the time you instructed us to act, you gave consent to our processing your personal data for the purposes listed above.
2. The processing is necessary for the performance of our contract with you.
3. The processing is necessary for compliance with legal obligations to which we are subject (e.g. MLR 2017).

It is a requirement of our contract with you that you provide us with the personal data that we request. If you do not provide the information that we request, we may not be able to provide professional services to you. If this is the case, we will not be able to commence acting or will need to cease to act.

Persons/Organisations to Whom We May Give Personal Data

We may share your personal data with:

1. Regulatory authorities like HMRC, companies house
2. Any third parties with whom you require or permit us to correspond
3. Subcontractors
4. An alternate appointed by us in the event of incapacity or death
5. Professional indemnity insurers
6. Our professional bodies (Association of Chartered Certified Accountants and the Office of Professional Body Anti-Money Laundering Supervisors (OPBAS) in relation to practice assurance and/or the requirements of MLR 2017 (or any similar legislation)

If the law allows or requires us to do so, we may share your personal data with:

1. The police and law enforcement agencies
2. Courts and tribunals
3. The Information Commissioner's Office ("ICO")

We may need to share your personal data with the third parties identified above in order to comply with our legal obligations, including our legal obligations to you. We may also share basic data with review agents to validate your reviews. If you ask us not to share your personal data with such third parties, we may need to cease to act.

Transfers of Personal Data Outside The EEA

Your personal data will be processed in the EEA and outside EEA. For the data processed outside EEA, we ensure the data processing is compliant with GDPR.

Retention of Personal Data

When acting as a data controller and in accordance with recognised good practice within the tax and accountancy sector we will retain all of our records relating to you as follows:

1. Where tax returns have been prepared, it is our policy to retain information for 7 years from the end of the tax year to which the information relates.
2. Where ad hoc advisory work has been undertaken it is our policy to retain information for 6 years from the date the business relationship ceased.
3. Where we have an ongoing client relationship, data which is needed for more than one year's tax compliance (e.g. capital gains base costs and claims and elections submitted to HMRC) is retained throughout the period of the relationship but will be deleted 6 years after the end of the business relationship unless you as our client ask us to retain it for a longer period.

Our contractual terms provide for the destruction of documents after 10 years and therefore agreement to the contractual terms is taken as agreement to the retention of records for this period, and to their destruction thereafter.

You are responsible for retaining information that we send to you (including details of capital gains base costs and claims and elections submitted) and this will be supplied in the form agreed between us. Documents and records relevant to your tax affairs are required by law to be retained by you as follows:

Companies, LLPs and Other Corporate Entities

1. Six years from the end of the accounting period.

Where we act as a data processor as defined in DPA 2018, we will delete or return all personal data to the data controller as agreed with the controller at the termination of the contract.

Requesting Personal Data We Hold About You (Subject Access Requests)

You have a right to request access to your personal data that we hold. Such requests are known as 'Subject Access Requests' ("SARs").

Please provide all SARs in writing marked for the attention of swikriti@ukpa.co.uk.

To help us provide the information you want and deal with your request more quickly, you should include enough details to enable us to verify your identity and locate the relevant information. For example, you may have to tell us:

1. Your date of birth
2. Previous or other name(s) you have used
3. Your previous addresses in the past five years
4. Personal reference number(s) that we may have given you, for example your national insurance number, your tax reference number or your VAT registration number
5. What type of information you want to know

If you do not have a national insurance number, we may require a copy of:

1. The back page of your passport or a copy of your driving licence; and

2. A recent utility bill.

DPA 2018 requires that we comply with a SAR promptly and in any event within one month of receipt. There are, however, some circumstances in which the law allows us to refuse to provide access to personal data in response to a SAR (e.g. if you have previously made a similar request and there has been little or no change to the data since we complied with the original request).

We Will Not Charge You for Dealing With SAR.

You can ask someone else to request information on your behalf – for example, a friend, relative or solicitor. We must have your authority to respond to a SAR made on your behalf. You can provide such authority by signing a letter which states that you authorise the person concerned to write to us for information about you, and/or receive our reply.

Where you are a data controller and we act for you as a data processor (e.g. by processing payroll), we will assist you with SARs on the same basis as is set out above.

Putting Things Right (The Right to Rectification)

You have a right to obtain the rectification of any inaccurate personal data concerning you that we hold. You also have a right to have any incomplete personal data that we hold about you completed. Should you become aware that any personal data that we hold about you is inaccurate and/or incomplete, please inform us immediately so we can correct and/or complete it.

Deleting Your Records (The Right to Erasure)

In certain circumstances, you have a right to have the personal data that we hold about you erased. Further information is available on the ICO website (www.ico.org.uk). If you would like your personal data to be erased, please inform us immediately, and we will consider your request. In certain circumstances, we have the right to refuse to comply with a request for erasure. If applicable, we will supply you with the reasons for refusing your request.

The Right to Restrict Processing and The Right to Object

In certain circumstances, you have the right to 'block' or suppress the processing of personal data or to object to the processing of that information. Further information is available on the ICO website (www.ico.org.uk). Please inform us immediately if you want us to cease to process your information or if you object to processing so that we can consider what action, if any, is appropriate.

Obtaining and Reusing Personal Data (The Right to Data Portability)

In certain circumstances, you have the right to be provided with the personal data that we hold about you in a machine-readable format, e.g. so that the data can easily be provided to a new professional adviser. Further information is available on the ICO website (www.ico.org.uk).

The right to data portability only applies:

1. To personal data an individual has provided to a controller
2. Where the processing is based on the individual's consent or for the performance of a contract
3. When processing is carried out by automated means

We will respond to any data portability requests made to us without undue delay and within one month. We may extend the period by a further two months where the request is complex, or a number of requests are received but we will inform you within one month of the receipt of the request and explain why the extension is necessary.

Withdrawal of Consent

Where you have consented to our processing of your personal data, you have the right to withdraw that consent at any time. Please inform us immediately if you wish to withdraw your consent.

Please note:

1. The withdrawal of consent does not affect the lawfulness of earlier processing
2. If you withdraw your consent, we may not be able to continue to provide services to you

3. Even if you withdraw your consent, it may remain lawful for us to process your data on another legal basis (e.g. because we have a legal obligation to continue to process your data)

Automated Decision-Making

We do not intend to use automated decision-making in relation to your personal data.

Complaints

If you have requested details of the information we hold about you and you are not happy with our response, or you think we have not complied with the GDPR or DPA 2018 in some other way, you can complain to us. Please send your complaints to swikriti@ukpa.co.uk.

If you are not happy with our response, you have a right to lodge a complaint with the ICO (www.ico.org.uk).

Agreement Of Terms

The terms set out in this engagement letter, along with our terms and conditions and all schedules of services, shall take effect immediately.

1. We will terminate the engagement should our sign on procedures not be satisfactorily completed in a reasonable timescale.
2. You or we may vary or terminate our authority to act on your behalf at any time without penalty. Notice of variation or termination must be given in writing.
3. If this letter is not in accordance with your understanding of the scope of our engagement or your circumstances have changed, please let us know.

The terms of this engagement letter and documents supplied with it form the entire contract between us and will be effective for future years unless we advise you of any change.

You confirm your agreement to:

1. the terms of this letter
2. the attached schedule of services
3. the standard terms and conditions
4. the privacy notice and associated data protection matters

By signing on this document.

We look forward to acting for you.

Signed By

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