

## Standard Terms of Business

All engagements that we accept are subject to the following standard terms of business unless changes are expressly agreed in writing.

### Professional obligations

We are a member of the Institute of Chartered Accountants in England and Wales and in our conduct are subject to its Code of Ethics which can be found at [www.icaew.com/regulations](http://www.icaew.com/regulations). We will observe and act in accordance with the bye-laws and regulations of ICAEW. We accept instructions to act for you on this basis.

Where we become aware of errors made by HM Revenue & Customs you give us authority to correct them. We will not be liable for any loss, damage or cost arising from our compliance with statutory or regulatory obligations.

UHY WKH Limited, UHY Hacker Young (East) Limited and UHY East CF Limited are trading as UHY Hacker Young ("The Firms") are members of the UHY Hacker Young Group, a group of independent UK accounting and consultancy firms, whose organising body is UHY Hacker Young Associates Limited, a UK company. The services described herein are provided by UHY Hacker Young and not by UHY Hacker Young Associates Limited. Each member firm is a separate and independent firm. Neither UHY Hacker Young Associates Limited nor any of its member firms has any liability for services provided by other members.

The Firms are also a member of Urbach Hacker Young International Limited, a UK company, and forms part of the international UHY network of legally independent accounting and consulting firms. UHY is the brand name for the UHY international network. The services described herein are provided by the Firm and not by UHY or any other member firm of UHY. Neither UHY nor any member of UHY has any liability for services provided by other members.

As required by the Provision of Services Regulations 2009 details of the Firm's professional registrations can be found at [www.uhy-uk.com/regulatory-and-network-information](http://www.uhy-uk.com/regulatory-and-network-information)

### Professional indemnity insurance

In accordance with the disclosure requirements of the Services Regulations 2009 our professional indemnity insurer is Travelers Insurance Company, Exchequer Court, 33 St Mary Axe, London EC3A 8AG and Royal & Sun Alliance Insurance plc, St Mark's Court, Chart Way, Horsham, West Sussex, RH12. The territorial coverage is worldwide excluding professional business carried out from an office in the United States of America or Canada and excludes any action for a claim bought in any court in the United States of America or Canada.

If for any reason circumstances arise that may result in a claim to our professional indemnity insurers, you give us your permission to notify them.

### Fees

Our fees are calculated on the basis of time spent on your affairs, the levels of skill and responsibility involved, the importance and value of the advice provided to you, and the level of risk. In addition we may charge disbursements of travel, accommodation and other expenses incurred in dealing with your affairs.

If it is necessary for us to carry out work that is outside the scope of the engagement currently in place with you, we will advise you of this in advance. Any additional work will result in additional fees being charged. We would therefore like to point out that it is in your interests to ensure that the information you provide us with is completed to the agreed stage.

If we give you an estimate of our fees for carrying out any specific work, then that estimate will not be contractually binding unless we have explicitly stated that will be the case.

If we agree a fixed fee with you for providing a specific range of services this will be the subject of a separate agreement. This agreement will set out the period to which the fixed fee relates and the services covered by it.

Where we have agreed that you will pay on an invoice rendered basis, invoices are payable in full (including disbursements) in accordance with the terms set out on the invoice. Any queries you have on our invoices must be notified to us within 21 days of receipt or we shall deem you to have accepted that payment is due.

Where we have agreed that you will pay us on a standing order basis, we will discuss with you separately the amount and frequency of payments. These standing orders will be applied to fees arising from work agreed in our letter of engagement for the current and ensuing years. Where a scheduled monthly payment is not made any fees invoiced to you that are outstanding at that time will immediately become due for payment in entirety.

You may have an insurance policy or membership of a trade or professional body that entitles you to assistance with payment of our fees in some situations. A particular example would be assistance with an investigation by HM Revenue & Customs. Unless you arranged the insurance through us then you will need to advise us of any such cover you have. Please note that you remain liable for our fees regardless of whether all or part are liable to be paid by your insurers.

A procurement fee will be payable by you if you employ, or otherwise engage, UHY Hacker Young staff directly or indirectly involved with you during the period of engagement and or within 12 months of the cessation of the engagement. The procurement fee will be equivalent to six months' salary.

We reserve the right to charge interest on overdue accounts at the current rate under the Late Payment of Commercial Debts (Interest) Act 1998. We also reserve the right to terminate our engagement and cease acting if payment of any fees billed is unduly delayed. We accept settlement of fees by MasterCard and Visa.

In the event that we cease to act for you then you agree to meet all reasonable costs of providing information to your new advisers. In particular you agree to meet these costs where we are required by law to provide information to a successor firm.

For companies, as directors you guarantee to pay personally any fees (including disbursements) for services provided to the company that the company is unable to pay. This clause shall become effective in the event of a receiver or liquidator being appointed to the company or the company otherwise being wound-up.

### Probate services

In the unlikely event that we cannot meet our liabilities to you, you may be able to seek a grant from ICAEW's Compensation Scheme. Generally, applications for a grant must be made to ICAEW within 12 months of the time you become aware, or reasonably ought to have been aware of the loss. Further information about the scheme, and the circumstances in which grants may be made, is available on ICAEW's website: [www.icaew.com/probate](http://www.icaew.com/probate).

If you would like to talk to us about how we can improve our service to you, or if you are unhappy with the service you are receiving, please let us know by contacting the head of legal practice / probate contact partner Graham Boar. We will consider carefully any complaint that you may make about our probate services as soon as we receive it and will do all we can to resolve the issue. We will

acknowledge your complaint within five business days of its receipt and endeavour to deal with it within 8 weeks. Any complaint should be submitted to us in writing.

If we do not deal with it within this timescale or you are unhappy with our response you may of course take the matter up with our professional body, ICAEW, and the Legal Ombudsman. Complaints to the Legal Ombudsman should be made within six years of the act or omission or within three years of you becoming aware of the issue, and in either case 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](mailto:enquiries@legalombudsman.org.uk) Telephone: 0300 555 0333.

### **Help us to give you the right service – non-probate services**

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

We undertake to look into any complaint carefully and promptly and do all we can to explain the position to you. If we do not answer your complaint to your satisfaction you may of course take up the matter with ICAEW.

In order for us to provide you with a high quality service on an ongoing basis it is essential that you provide us with relevant records and information when requested, reply to correspondence in a timely manner and otherwise follow the terms of the agreement between us set out in this Standard Terms of Business and associated engagement letters. We therefore reserve the right to cancel the engagement between us with immediate effect in the event of:

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

### **Commissions or other benefits**

In some circumstances, such as an introduction to another advisor, other than a Permitted Third Party, commissions or other benefits may become payable to us, in which case we will advise you of the amount and terms of payment, unless this totals £100 or less. Commissions of less than £100 will be retained by us and commissions in excess of this amount will be shared equally with you to the extent that they exceed this amount. This clause has been drafted to remove an administrative burden in respect of smaller commission receipts and relieves us of the requirement to report to you and account for all commission to you.

### **Client monies**

We may at times hold money on your behalf. Any such money will be held on trust in a client bank account, which is held separately to funds that belong to us. The account will be operated, and all funds dealt with, in accordance with ICAEW's Clients' Money Regulations.

To avoid excessive amounts of administration, interest will only be paid to you if 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 our banker for small deposits subject to the minimum period of notice for withdrawals. Subject to any tax legislation, interest will be paid gross.

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 will return monies held on your behalf promptly as soon as there is no longer any reason to retain those funds. In the unlikely event of us holding any unclaimed monies we reserve the right to pay such monies to a registered charity in line with the guidelines set out in the Clients' Money Regulations referred to above. We will not do this unless we have been unable to contact you for at least 5 years and we have taken reasonable steps to trace you and return the monies.

Money held on your behalf in relation to probate-related services will be held in a separate client bank account ring-fenced for legal services. This will normally be a separate interest bearing client account for the estate in question.

### **Retention of and access to records**

During the course of our work we will collect information from you and others acting on your behalf and will return any original documents to you once the work has been completed. You have a legal responsibility to retain certain records, such as accounting information. The law requires individuals, trustees and partnerships to keep records in relation to trading or rental income 6 years from the 31 January following the end of the tax year to which they relate. Other records should be kept for 22 months after the end of the tax year they relate to. Companies, Limited Liability Partnerships and other corporate entities are required to keep records for 6 years from the end of the accounting period.

While certain documents may legally belong to you, unless you tell us not to, we intend to destroy correspondence and other papers that we store which are more than seven years old, other than documents which we consider to be of continuing significance. If you require retention of any document you must notify us of that fact in writing.

### **Conflicts of interest and independence**

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. We confirm that we will notify you immediately should we become aware of any conflict of interest involving us and affecting you. 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.

If a conflict of interest should arise, either between two or more of our clients, or in the provision of multiple services to a single client, we will take such steps as are necessary to deal with the conflict. In resolving the conflict, we would be guided by ICAEW's Code of Ethics which can be viewed at [www.icaew.com/regulations](http://www.icaew.com/regulations).

### **Confidentiality**

Communication between us is confidential and we shall take all reasonable steps to keep your information confidential except where we are required to disclose it by law, by regulatory bodies, by our insurers or as part of an external peer review. Any subcontractors we use will be bound by the same confidentiality requirements.

### **Quality control**

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

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.

### **Internet communication**

Unless you tell us otherwise we will at times use email or other electronic means to communicate with you. This may include use of our secure portal.

Internet communications are capable of data corruption and therefore we do not accept any responsibility for changes made to such communications after their despatch. It may therefore be inappropriate to rely on advice contained in an email without obtaining written confirmation of it. We do not accept responsibility for any errors or problems that may arise through the use of internet communication and all risks connected with sending commercially sensitive information relating to your business are borne by you. If you do not agree to accept this risk, you should notify us in writing that email is not an acceptable means of communication.

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

### **Data Protection**

To enable us to discharge the services agreed in this engagement letter, comply with related legal and regulatory obligations and for other related purposes including updating and enhancing client records and analysis for management purposes, as a data controller, we may obtain, use, process and disclose personal data about you / your business / company / partnership / its shareholders / members / officers and employees as described in our privacy notice. We confirm when processing data on your behalf that we will comply with the provisions of all relevant data protection legislation and regulation.

We shall only process Personal Data: (a) for the purpose of providing the services to you; or (b) as otherwise expressly authorised by you. We shall not process the Personal Data outside the European Economic Area (EEA) without your prior written consent. All personal data processed will only be retained for the period necessary for the provision of services or a period related to relevant laws.

Should the performance of our obligations under these terms and conditions involve the processing by us of any Personal Data in respect of which you would be a data controller, the provisions of Annex 1 shall apply.

We shall implement appropriate technical and organisational measures to protect Personal Data against unlawful processing and against accidental loss, destruction, damage, alteration or disclosure of the Personal Data including encrypting all Personal Data stored and/or processed on all digital or electronic portable storage devices.

We shall promptly notify you if: (a) the subject of any Personal Data makes a written request to have access to Personal Data or any complaint or request relating to your obligations under Data Protection Legislation; or (b) we become aware of any loss, damage, destruction, or unauthorised processing or accidental disclosure of Personal Data.

We have appointed a Data Protection Officer (Mark Povey) who can be contacted by email: [dpo.letchworth@uhy-uk.com](mailto:dpo.letchworth@uhy-uk.com) or by letter to Mark Povey at PO Box 501, the Nexus Building, Broadway, Letchworth Garden City, Hertfordshire SG6 9BL.

### **Contracts (Rights of Third Parties) Act 1999**

Persons who are not party to this agreement shall have no rights under the Contracts (Rights of Third Parties) Act 1999 to enforce any term of this agreement. This clause does not affect any right or remedy of any person which exists or is available otherwise than pursuant to that Act.

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

### **The Proceeds of Crime Act 2002 and the Money Laundering Regulations 2017**

In common with all accountancy and legal practices, the Firms are required by the Proceeds of Crime Act 2002 and the Money Laundering Regulations 2017 to:

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

The offence of money laundering includes concealing, converting, using or possessing the benefits of any activity that constitutes a criminal offence in the UK. It also includes involvement in any arrangement that facilitates the acquisition, retention, use or control of such a benefit.

This definition is very wide and would include such crimes as deliberate tax evasion, deliberate failure to inform the tax authorities of known underpayments or excessive repayments, fraudulent claiming of benefits or grants, or obtaining a contract through bribery. Clearly these examples are by no means exhaustive.

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

We may use electronic checks as part of our identification procedures. We confirm that these electronic checks are not credit checks.

### **General limitation of liability**

We will provide services as outlined in this letter with reasonable care and skill. However, to the fullest extent permitted by law, we will not be responsible for any losses, penalties, surcharges, interest or additional tax liabilities where you or others supply incorrect or incomplete information, or fail to supply any appropriate information or where you fail to act on our advice or respond promptly to communications from us or the tax authorities.

You will not hold us, the owners of these Firms and any staff employed by the Firms, responsible, to the fullest extent permitted by law, for any loss suffered by you arising from any misrepresentation (intentional or unintentional) supplied to us orally or in writing in connection with this agreement. You have agreed that you will not bring any claim in connection with services we provide to you against any of the principals or employees personally.

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.

### **Use of our name in statements or documents issued by you**

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

### **Draft or interim work**

In the course of our providing services to you we may provide advice or reports or other work products in draft or interim form. However, final written work products will always prevail over any draft or interim statements.

## Advice

Advice we give you orally should not be relied upon unless we confirm it in writing. We endeavour to record all advice on important matters in writing. However if you particularly wish to rely upon oral advice we give you during a telephone conversation or a meeting, you must ask for the advice to be confirmed in writing.

Unless specifically instructed and agreed in advance, we will not assist with the implementation of our advice.

## Intellectual property rights

The copyright in any document prepared by us belongs to us in entirety unless the law specifically provides otherwise.

## Interpretation

If there is a conflict between the engagement letter and these terms of business then the engagement letter takes precedence.

If any provision of this engagement letter or terms of business or its application is held to be invalid, illegal or unenforceable in any respect, the validity, legality or enforceability of any other provision and its application shall not in any way be affected or impaired.

## Provision of cloud-based services

Where the firm provides accounting software in the Cloud, this will be provided by a third party (the 'Cloud Supplier'). The third party has signed a confidentiality agreement with the firm to ensure compliance with the relevant clauses in the firm's standard terms of business i.e. our fees, Confidentiality, Internet Communication, Data Protection Act and General Limitation of Liability.

The service provided by the Cloud Supplier will be a discrete web based hosted facility, and you agree that access will also be provided to the Firms and the third party.

The Firm cannot be held liable for any interruption of service provided by the Cloud Supplier. However, we will liaise with them to help ensure that normal service is resumed as soon as possible.

## Sub-contracting

We reserve the right to employ agents and sub-contractors including, for the avoidance of doubt, any other entity to assist us when providing any part of the Services. Any reference to our staff, employees or partners includes agents and sub-contractor staff. We will remain liable to you in respect of any Services provided by our agents and sub-contractors subject to the terms of this Agreement.

## Investment services

Since we are not authorised by the Financial Conduct Authority then we may have to refer you to someone who is authorised if you need advice on investments. However, as we are licensed by ICAEW, we may be able to provide certain investment services that are complementary to, or arise out of, the professional services we are providing to you.

We may therefore be able to:

- advise you on investments generally, but not recommend a particular investment or type of investment;
- refer you to a Permitted Third Party (PTP) (an independent firm authorised by the FCA), assist you and the PTP during the course of any advice given by that party and comment on, or explain, the advice received (but not make alternative recommendations). The PTP will issue you with its own terms and conditions letter, will be remunerated separately for its services and will take full responsibility for compliance with the requirements of the Financial Services and Markets Act 2000;
- advise you in connection with the disposal of an investment, other than your rights in a pension policy or scheme;

- advise and assist you in transactions concerning shares or other securities not quoted on a recognised exchange;
- assist you in making arrangements for transactions in investments in certain circumstances; and
- manage investments or act as trustee (or donee of a power of attorney) where decisions to invest are taken on the advice of an authorised person.

For corporate clients we may also, on the understanding that the shares or other securities of the company are not publicly traded:

- advise the company, existing or prospective shareholders in relation to exercising rights, taking benefits or share options, valuations and methods of such valuations;
- arrange any agreements in connection with the issue, sale or transfer of the company's shares or other securities;
- arrange for the issue of new shares; and
- act as the addressee to receive confirmation of acceptance of offer documents etc.

In the unlikely event that we cannot meet our liabilities to you, you may be able to claim compensation under the Chartered Accountants' Compensation Scheme in respect of exempt regulated activities undertaken.

## Financial Promotions

To enable us to provide you with a proper service, there may be occasions when we will need to contact you without your express permission concerning investment business matters. For example, it may be in your interests to sell a particular investment and we would wish to inform you of this. We may therefore contact you in such circumstances, but would only do so in our normal office hours. We shall of course comply with any restrictions you may wish to impose which you notify to us in writing.

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

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.

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.

## Applicable law

This engagement letter is governed by, and construed in accordance with, English law. The Courts of England will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any matter arising from it. Each party irrevocably waives any right it may have to object to any action being brought in those courts, to claim that the action has been brought in an inappropriate forum, or to claim that those courts do not have jurisdiction.

If any provision in these terms of business or any associated engagement letter, or its application, are found to be invalid, illegal or otherwise unenforceable in any respect, the validity, legality or enforceability of any other provisions shall not in any way be affected or impaired.

## Annex 1

### Data Protection Addendum for Controller – Processor Relationships

1. In this Data Protection Addendum:
  - 1.1. “Data Protection Act” means the Data Protection Act 1998;
  - 1.2. “Data Protection Annex” means the Annex attached to this Data Protection Addendum;
  - 1.3. “Data Protection Laws” means all laws relating to data protection, data privacy and/or information security which are applicable to the services and/or the performance by each party of its obligations under the terms and conditions, including the Data Protection Act, the GDPR and the Privacy and Electronic Communications (EC Directive) Regulations 2003, in each case as amended, repealed, replaced or supplemented from time to time;
  - 1.4. “GDPR” means the General Data Protection Regulation (Regulation (EU) 2016/679);
  - 1.5. the following terms (and their derivatives) shall, where applicable, have the meanings given to each of them in the Data Protection Act until 25 May 2018, from which time they shall have the meanings given in the GDPR, in each case as amended, replaced or supplemented from time to time:
    - 1.5.1. “data controller” or “controller” (which terms are used below interchangeably);
    - 1.5.2. “data processor” or “processor” (which terms are used below interchangeably);
    - 1.5.3. “data protection officer”;
    - 1.5.4. “data subject”;
    - 1.5.5. “international organisation”;
    - 1.5.6. “Member State”;
    - 1.5.7. “personal data”;
    - 1.5.8. “personal data breach”;
    - 1.5.9. “processing”;
    - 1.5.10. “supervisory authority”;
    - 1.5.11. “third country”;
    - 1.5.12. “Union”; and
  - 1.6. any reference to the Data Protection Act shall only have effect until and including 24 May 2018, and any reference to the GDPR shall only have effect from and including 25 May 2018.
2. We acknowledge that in the course of performing its obligations under the terms and conditions it may be required to process personal data on your behalf. The parties acknowledge and agree that, in respect of any such personal data, you shall be the data controller, and we shall be the data processor, for the purposes of the Data Protection Laws.
3. We warrant, undertakes and represents on an ongoing basis that, to the extent it processes any personal data as data processor in connection with the provision of the services:
  - 3.1. it has in place, and shall continue to have in place, appropriate technical and organisational security measures against unauthorised or unlawful processing of personal data and against accidental loss or destruction of, or damage to, personal data;
  - 3.2. it shall process the personal data only on and in accordance with documented instructions from you (which may be given by email), including with regards to transfers of personal data to a another country or international organisation, unless required to do so by Union or Member State law to which we are subject, in which case we shall inform you in writing of that legal requirement before processing, unless that law prohibits such information on important grounds of public interest. We shall immediately inform you in writing if, in its opinion, an instruction from you infringes the GDPR or other Union or Member State data protection provisions;
  - 3.3. it shall ensure that persons authorised to process the personal data have committed themselves to confidentiality or are under an appropriate statutory obligation of confidentiality;
  - 3.4. it shall take all measures required pursuant to Article 32 (Security of Processing) of the GDPR;
  - 3.5. it shall not engage another processor without your prior specific written, or general written, authorisation. Where we have your prior general written authorisation, we shall inform you in writing in advance of any intended additional or replacement processors, giving you the opportunity to object to such changes. In the case of any such objection, we shall not engage such additional or replacement processor;
  - 3.6. if we engage another processor, we shall ensure that the same data protection obligations as set out in these terms and conditions (including this Data Protection Addendum) shall be imposed on that other processor by way of a written contract, in particular providing sufficient guarantees to implement appropriate technical and organisational measures in such a manner that the processing will meet the requirements of the Data Protection Laws. We shall ensure that any such processor complies with such obligations and we shall remain fully liable to you for the performance by such other processor of such obligations;
  - 3.7. it shall, taking into account the nature of the processing, assist you by appropriate technical and organisational measures, insofar as this is possible, for the fulfilment of your obligation to respond to requests for exercising the data subject's rights laid down in Chapter III (Rights of the data subject) of the GDPR;
  - 3.8. it shall assist you in ensuring compliance with the obligations in Section 2 (Security of personal data) and Section 3 (Data protection impact assessment and prior consultation) of the GDPR, taking into account the nature of processing by us of the personal data and the information available to us;
  - 3.9. at your request, and in any event after the end of the provision of the services, it shall promptly return all the personal data to you (in a commonly readable format specified by you acting reasonably), and delete all existing copies unless Union or Member State law requires storage of the personal data;

- 3.10. it shall make available to you all information necessary to demonstrate compliance with the obligations set out in this Data Protection Addendum and allow for and contribute to audits, including inspections, conducted by you or any auditor mandated by you, and shall provide reasonable assistance to you and any auditor in respect of such audits;
  - 3.11. it shall comply with the Data Protection Laws and it shall not, by any act or omission, cause you to be in breach of the Data Protection Laws;
  - 3.12. it has sufficient expert knowledge, reliability and resources to implement technical and organisational measures which will meet the requirements of the Data Protection Laws, including for the security of the processing;
  - 3.13. taking into account the state of the art, the cost of implementation and the nature, scope, context and purposes of processing as well as the risks of varying likelihood and severity for rights and freedoms of natural persons posed by the processing, it shall implement appropriate technical and organisational measures, including where appropriate pseudonymisation, which are designed to implement data-protection principles, such as data minimisation, in an effective manner and to integrate the necessary safeguards into the processing in order to meet the requirements of the Data Protection Laws, to protect the rights of data subjects, and to ensure and to be able to demonstrate that processing is performed in accordance with the Data Protection Laws. Those measures shall be reviewed and updated where necessary and the firms shall keep you informed in reasonable detail from time to time and also on request as to such reviews and updates;
  - 3.14. it shall implement appropriate technical and organisational measures for ensuring that, by default, only personal data which are necessary for each specific purpose of the processing are processed. That obligation applies to the amount of personal data collected, the extent of their processing, the period of their storage and their accessibility;
  - 3.15. it shall not transfer, or permit the transfer, of the personal data to another country or international organisation unless you have given your prior written consent and such transfer complies Data Protection Laws (and in particular Chapter V (Transfers of personal data to third countries or international organisations) of the GDPR);
  - 3.16. it shall promptly inform you if any personal data is lost or destroyed or becomes damaged, corrupted or unusable and will restore such data at its own expense;
  - 3.17. it shall notify you within 24 hours of becoming aware of any personal data breach in relation to the personal data processed or to be processed by the firms pursuant to these terms and conditions. Such notification shall be in writing and shall include at least the information set out in Article 3 of the GDPR to the extent such information is available to us. The firms shall immediately update such notification if additional information becomes available to it from time to time;
  - 3.18. it shall only allow access to the personal data to such of the the firms personnel who need access to the personal data in order that the firms can perform its obligations under these terms and conditions;
  - 3.19. it shall not process any personal data which falls within any category of data listed in Article 9(1) of the GDPR; and
  - 3.20. to the extent it processes any personal data which was not originally provided to it by you, such personal data was acquired by it in a manner permitted by Data Protection Laws.
4. Without prejudice to the foregoing provisions of this Data Processing Addendum, to the extent that the provision of the services involves any personal data in respect of which the firms is the data controller, the firms warrants, undertakes and represents on an ongoing basis that it shall comply with the Data Protection Laws with respect to all such personal data.
  5. If we receive notice (whether or not from you) of, or otherwise becomes aware of, any claim, complaint, request, direction, query, investigation, proceeding or other action of any data subject, court, regulatory or supervisory authority, or any body, organisation or association as referred to in Article 80 (Representation of data subjects) of the GDPR, in each case which relates in any way to any personal data processed in connection with these terms and conditions (collectively, "Regulatory Action"), or any threat or possibility of any Regulatory Action, then we shall:
    - 5.1. immediately notify you in writing with reasonable detail of the Regulatory Action, including copies of any relevant correspondence;
    - 5.2. obtain your prior written approval of any action that the firms proposes to take or refrain from taking in response to or in order to comply with any Regulatory Action;
    - 5.3. allow you, at your request, to take over the conduct of any Regulatory Action;
    - 5.4. provide you with full co-operation and assistance with respect to any Regulatory Action; and
    - 5.5. disclose and supply to you in utmost good faith all facts, circumstances, information, documents and materials which might reasonably be considered relevant to, or which you request in relation to, any Regulatory Action, except, in each case, to the extent that the firms is prohibited from doing so by applicable law. This paragraph 4 is without prejudice to the firms' obligations under Article 31 (Cooperation with the supervisory authority) of the GDPR.
  6. At your request, the parties shall review and update this Data Processing Addendum as may be reasonably required to reflect any changes to Data Protection Laws during the Term. The parties shall act in good faith and use all reasonable endeavours to agree such updates to this Data Processing Addendum within 45 days of your request. If the parties are unable to agree the required changes in a binding written agreement within such period, or such longer period as the parties agree in writing, you may, on not less than 14 days' written notice to the firms, terminate these terms and conditions.
  7. As between you and us, all personal data processed by the firms in connection with the provision of the services shall be your property. Nothing in these terms and conditions (including this Data Protection Addendum) shall, or is intended to, transfer any aspect of ownership in such personal data to the firms.

8. To the extent the performance of the the firms obligations under these terms and conditions involves the processing by the firms of any Personal Data in respect of which you would be a data controller, the parties will set out in the Data Protection Annex details of the subject-matter and duration of the processing to be undertaken by the firms, the nature and purpose of such processing, the type(s) of personal data to be processed, and the categories of data subjects which are subject to such processing.

**Data Protection Annex**

Subject matter of the processing of personal data to be undertaken by us:	We act as processor with respect to certain data relating to your employees for the purpose of providing payroll services.
Duration of the processing of personal data to be undertaken by us:	For the term of the provision of our services (which is governed by these terms and conditions) and then until the firms have provided a copy of the personal data to you in the agreed format and all copies of the personal data have been deleted.
Nature and purpose of the processing of personal data by the firms:	the firms shall process personal data for the purpose of providing services under these terms and conditions.
Type(s) of personal data to be processed by the firms:	Employee data, including (but not limited to) full names, addresses, dates of birth, NI numbers, bank details, pay details, tax codes.
Categories of data subjects which will be subject to the firms' processing of personal data:	Your employees.
Agreed process for regularly testing, assessing and evaluating the effectiveness of technical and organisational measures for ensuring the security of the processing:	The firms directors continually keep all aspects of data security under review and make changes and improvements as deemed necessary. In addition, the firms have a regular audit by Bacs and other professional bodies which focusses on data security and from which any recommendations are implemented.