

As an existing client of Andrew Webster Limited your terms and conditions are governed by the agreement which you have reached with the company. The intention is to redraft these terms to make them more suitable for on online service. This is the current draft.

## **DRAFT CLIENT SERVICE AGREEMENT**

### **1. Parties**

This agreement is between YOUR NAME an individual referred to as (“The Client”), a company YOUR COMPANY of ADDRESS (“The Company”) and Andrew Webster Limited trading as WebsterAccounts (“WebsterAccounts”) of 10 Wellington Street, Cambridge, CB1 1HW, a company registered in England, company registration number 460909.

If you are registering as a client in order to keep the accounts of a limited company of which you are the controlling shareholder and direct then the company is also a party to this agreement.

### **2. Commencement and duration**

This agreement was entered into on the date on which we registered you as a client and issued you with a user name and password. This is recorded in the database and is shown on your home page menu.

Your licence to use the software expires 60 days after you cease to be a client of WebsterAccounts.

### **3. Purpose of this agreement**

The purpose of this agreement is to set out our understanding of the work and responsibilities which you require us to undertake on behalf of you as an individual and any company for which you are authorised to instruct us to act, together with the commercial terms of our professional relationship as tax, legal and accountancy advisors

### **4. Description of service provided**

We will make available to you a web enabled database which has been created to record the accounting transactions of your company. This will be normally be available 24 hours per day, 7 days per week.

We will provide tax, legal and accounting services to you and the company in accordance with the terms of this agreement.

From time to time we will provide advice of a general nature on our web pages and in newsletters. If an item is mentioned in one of these then this will be deemed to have satisfied any obligation that we may have to notify you of areas were you can save tax.

## **5. Tax and accountancy services for a Limited Company**

*Different wording applies for a sole trade or partnership*

We will prepare your accounts in the form required by the Companies Act to the Accounting Reference Date recorded on the Database. We will base these accounts on the information recorded in the database.

We strongly advise you to provide us with copies of your bank statements so that we can check that your accounting records reconcile with the bank. Without this it is impossible to check that the accounts are correct.

We will prepare from the accounts and other information and explanations provided by you the company's corporation tax computations, tax return and self-assessment together with all the supporting schedules and, if necessary, amended returns.

We will forward to you the tax return and supporting schedules for your approval and signature. Once the return has been approved and signed and returned to us, we will submit it with the accounts and computations to the Inland Revenue.

We will advise as to amounts of corporation tax to be paid and the dates by which the company should make the payments and if appropriate we will initiate repayment claims when tax appears to have been overpaid.

We will advise as to claims and elections arising from the tax return and from information supplied by you and, where instructed by you, we will make such claims and elections in the form and manner required by the Inland Revenue.

We will deal with all communications relating to the company's tax return addressed to us by the Inland Revenue or passed to us by the company. However, if the Inland Revenue choose the corporation tax return for enquiry this work will be the subject of a separate assignment and we will seek further instructions from you.

We will prepare the tax provisions and disclosures to be included in the company's statutory accounts.

## **6. Provision of Information by third parties**

You agree that we can approach third parties as may be appropriate for information that we consider necessary to deal with your affairs.

Please sign and return the enclosed Inland Revenue form 64-8 which authorises the Inland Revenue to send us copies of formal notices. In practice the Inland Revenue will treat this as authority to correspond with us, in which case they will not correspond with you except to the extent they are formally required to do so. However, this authority does not apply to all Inland Revenue correspondence and, even where it does, the Inland Revenue sometimes overlook it. You should therefore always send us the originals or copies of all communications you receive from the Inland Revenue.

## **7. Other services and general tax advice**

We will be pleased to assist you and the company generally in tax matters including VAT if you advise us in good time of any proposed transactions and request advice. We would, however, warn you that because tax rules change frequently you must ask us to review any advice already given if a transaction is delayed, or if an apparently similar transaction is to be undertaken.

Any advice given is for you and the company's personal use and is specific to your circumstances. You must seek written consent from us prior to releasing any advice, reports or other documents produced by us to third parties.

We will be pleased also to advise the directors and executives on their personal income tax and capital tax positions. In such cases we will need to agree separate terms with the individuals concerned.

## **8. Investment Advice**

Investment business is regulated under the Financial Services Act 1986. We are not authorised under that Act. No information contained in our website or passed on to you by telephone, email or letter is intended to be advice on investments and must not be construed as such

## **9. Optional Services**

*In the final version we would agree which of these you would like us to deal with*

You and the company will be responsible for all other matters relating to your unless you specifically ask us to be involved.

Forms CT61

Pay as You Earn including year end returns P35/P14/P60

Forms P11D

Returns for subcontractors

VAT returns

## **10. Professional Rules and Practice Guidelines**

*Our team are members of several professional bodies so to avoid confusion we have selected one body*

We will observe the Professional Rules and Practice Guidelines of the Chartered Institute of Taxation and accept instructions to act for you on the basis that we will act in accordance with those guidelines. In particular you give us authority to correct Inland Revenue errors. A copy of these guidelines will be provided to you on request.

## **11. Commissions and other benefits**

In some circumstances, commissions or other benefits may become payable to us or one of our employees in respect of transactions which we arrange for you or the company, in which case you will be notified in writing of the amount and terms of payment. The fees that would otherwise be payable by you and the company as described will not take into account the benefit to us of such amounts. You consent to such commission or other benefits being retained by us without our being liable to account to you or the company for any such amounts.

## **12. Client monies**

We may from time to time, hold money on your behalf or on behalf of the company. Such money will be held in trust in a client bank account, which is segregated from the firm's funds.

## **13. Retention of Records**

During the course of our work we will collect information from you and others acting on your behalf and will return any original documents to you following the preparation of your or the company's return. You should retain them for 5 years following the appropriate filing date. This period can be extended if the Inland Revenue enquire into your or the company's tax return.

Whilst certain documents may legally belong to you, we intend to destroy correspondence and other papers as soon as they have been stored in electronic format. We will provide a paper version of all the online papers we have retained on payment of a fee of £100+VAT

## **14. Regulatory Requirements**

We reserve the right to disclose our files to regulatory authorities in the exercise of their powers.

## **15. Number of businesses**

This agreement authorises you to use the database to keep the accounting records of a single company. The software allows you to add further companies to the database with you as the user. You agree that you will not add more companies without entering into a separate agreement in this form.

## **16. Authorisation**

You vouch that you have the authority to bind the company to this agreement. You vouch that you also have authority from the company to keep the accounting records of the company on the Database and to disclose the confidential information to any third party by adding them as bookkeepers on the software.

**17. Liability for company debt**

You acknowledge that in dealing with WebsterAccounts you will be pledging the credit of the company for the provision of software and services. You agree that you will accept personal liability for any debts which the company is unable to meet.

**18. Data Protection**

Andrew Webster Limited is authorised to hold your confidential data. The Company will not pass on your confidential information to any person outside the company.

The Company will analyse, for marketing purposes, the information inputted onto the Website. The Company will not pass on your personal details to other companies for marketing purposes without your consent.

You have the right under the Data Protection Act to request a copy of the personal data that we hold with reference to you on our computer systems. We do not currently charge a fee for this service, but we reserve the right to charge the fee recommended by the Data Protection Commissioner.

**19. Rights to reveal information on death of parties**

If you die or are unable to work for an extended period then you will not be able to use the Database to allow the Company to meet its statutory obligations. You and the Company agree to give access to the Database to another person duly authorised to carry on the accounting function of the company.

**20. Rights to inspect accounting records**

WebsterAccounts has rights to look at any data stored within the Database. This right will continue even after this agreement has come into effect. You are able to change your own password – but this will not prevent WebsterAccounts from reviewing the confidential information in the Database.

**21. Compatibility with your hardware**

We believe that our software will work with any computer which will run a browser capable of supporting frames. Any computer bought within the last five years will conform with this requirement. No warranty is offered that the Database can be accessed from any particular computer. We have tested it with both PCs and Macs.

**22. Continuity of Service**

We will make reasonable endeavours to keep the server running at all times. However we make no guarantees. You have the ability to run a report to see all transactions and you can save this onto your own computer. We recommend that you do this on a regular basis so that you have a record of your transactions independent of any third party.

## **23. Statutory Deadlines**

You warrant that you will always complete all your accounting transactions relevant to any given document more than seven days before the statutory deadline. This will allow you to meet your statutory obligations well before the statutory deadline.

If you wish WebsterAccounts personnel to review any VAT return then you must complete your accounting transactions and notify us 10 working days before the filing date for the VAT return.

You warrant that you will complete all accounting transactions for a given period of account within four months of the end of that accounting period to allow good time for those accounts to be reviewed well before the statutory deadlines.

## **24. Changes to the addresses**

We reserve the right to change the location of our server without notice – we will notify you of any change as soon as possible and give you the details of the new IP address so that you can continue to access the database.

## **25. Professional review**

Before any document is submitted to any official body (Companies House, Inland Revenue, Customs & Excise) it should be checked by an appropriately qualified professional person. The person, firm or company who check the report take responsibility for the accuracy of the report. No responsibility is taken for any documents submitted – based on the information stored in the database unless an appropriately qualified person from WebsterAccounts has checked the document before it is submitted.

## **26. Accountants**

WebsterAccounts will be appointed as accountants for the Company or business entered into the database. You may change accountants, but WebsterAccounts reserves the right to withdraw access to the database 30 days after you have appointed another firm.

If the company chooses to appoint an Auditor then the professional relationship must be between auditor and client company. We can recommend firms with whom we have worked but you must make your own judgement about their suitability for the task. WebsterAccounts will provide such information as your auditors require and will charge the company for the time taken.

## **27. Invoicing**

All invoices raised for work done under this agreement and for use of the software will be charged to the Company.

**28. Responsibilities of Accountants under the Money Laundering Regulations**

Before accepting appointment as your accountants and tax advisors we will carry out checks to verify the your identity and that of the company.

You should be aware that we are required by law to notify the authorities if there are any transactions which give rise to a reasonable suspicion of money laundering. You agree that we may make such notifications and acknowledge that we will not notify you of this notification.

**29. Nature of business to be carried on by the Client User**

You warrant that no transactions will be recorded in the database which record any transaction which is illegal.

**30. Confidentiality**

WebsterAccounts have taken great care to ensure that the information in the Database cannot be accessed by any person not authorised by you or the company. However, no warranty or indemnity is given to this effect.

**31. Change of Password**

WebsterAccounts reserves the right to change your password at any time. If this occurs then we will notify you by email to the last email address recorded by you in the Database.

**32. Investigations by Customs & Excise and Inland Revenue**

You should seriously consider taking out insurance to cover you if you are investigated. If you have not taken out insurance then we will normally ask you to pay a deposit before dealing with the Revenue. This will normally be paid for by you by credit card over the telephone or on our website.

**33. Termination**

Any party may terminate this agreement by giving one months notice in writing to the other parties.

**34. Consequences of termination**

WebsterAccounts will require payment of all outstanding invoices and will be entitled to payment for all time charges incurred to the end of the term of this agreement.

**35. Termination of agreement in the event of unpaid invoices**

If any invoice remains unpaid for more than 30 days then WebsterAccounts reserves the right to withdraw access to the online database until the invoice is paid in full.

If the invoice remains unpaid for more than 60 days then WebsterAccounts reserves the right to cancel this agreement and charge a reconnection fee of £200 +VAT to restore access to the server after the bill has been paid.

**36. Assignment**

You will not assign or transfer, sub-contract or in any other manner make over to any third party the benefit and/or burden of this Agreement with our consent.

We will be entitled to assign or transfer, sub-contract or in any other manner make over to any third party the benefit and/or burden of this Agreement with your consent.

This Agreement shall be binding upon the successors and assigns of the parties and the name of a party appearing shall be deemed to include the names of its successors and assigns provided always that nothing shall permit any assignment by either party except as expressly provided.

**37. Quality of service**

We wish to provide at all times a high quality of service. Please see our guide entitled “Getting the most from your professional adviser”. If at any time you would like to discuss with us how our service could be improved or if you are dissatisfied with the service you are receiving please let us know by contacting Andrew Webster via email at [MD@tax.uk.com](mailto:MD@tax.uk.com).

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

**38. Arbitration**

Any dispute or question in connection with the company or on the terms of the agreement shall be referred to a single arbitrator under the provisions of the Arbitration Act 1996 (or any subsequent statutory modification or re-enactment)

**39. Applicable law**

This agreement 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.

This agreement supersedes any previous agreement for the period covered. Once agreed, this letter will remain effective from the date of signature until it is replaced. 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.

We should be grateful if you would confirm your agreement to the terms of this letter by signing and returning the enclosed copy.

If this letter is not in accordance with your understanding of the terms of our engagement, please let us know

Signed on behalf of Andrew Webster Limited

\_\_\_\_\_ Date \_\_\_\_\_

I acknowledge receipt of your above terms and conditions which fully records the agreement between us relating to your appointment to carry out the work described in it.

Signed

\_\_\_\_\_ Date \_\_\_\_\_