

SCHEDULE OF SERVICES

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

PAYROLL SERVICES

Recurring compliance work

1. We will prepare your UK payroll for each payroll period to meet UK employment tax requirements, specifically:
 - Calculating the pay as you earn (PAYE) deductions;
 - Calculating the employees' National Insurance Contributions (NIC) deductions;
 - Calculating the employer's NIC liabilities;
 - Calculating statutory payments, for example, Statutory Sick Pay and/or Statutory Maternity Pay; and
 - Calculating other statutory and non statutory deductions
2. We will prepare and send to you the following documents for each payroll period at or before the time of payment:
 - Payroll summary report showing the reconciliation from gross to net for each employee and all relevant payroll totals if requested;
 - A payslip for each employee unless not required;
 - A P45 for each leaver; and
 - A report showing your PAYE and NIC liability and due date for payment.
3. We will prepare and send to you the following documents by the statutory due dates at the end of the payroll year:
 - Form P60 for each employee on the payroll at the year end;
 - A summary of the employer's annual declarations including the total payroll payments and deductions for your approval before the year end online declaration P35 is made to HMRC; and
 - P60 for all staff who were on the payroll during the payroll year
4. We will submit your RTI returns once they have been approved.

Ad hoc and advisory work

5. Where you have instructed us to do so, we will also provide such other taxation ad hoc and advisory services as may be agreed between us from time to time. These may be the subject of a separate engagement letter, at our option. Where appropriate we will discuss and agree an additional fee for such work when it is commissioned by you. Examples of such work include:
 - Dealing with any enquiry by HMRC into the payroll returns; and
 - Preparing any amended returns which may be required and corresponding with HMRC as necessary.
6. Where specialist advice is required on occasions we may need to seek this from or refer you to appropriate specialists.

Changes in the law

7. 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 or your circumstances.
8. We will accept no liability for losses arising from changes in the law or the interpretation thereof that are first published after the date on which the advice is given

Your responsibilities

9. You are legally responsible for:
 - (a) Ensuring that your payroll returns are correct and complete;
 - (b) Filing any returns by the due date; and
 - (c) Making payment of tax and NIC on time.

approved accounting

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

Signatories to returns cannot delegate this legal responsibility to others. You agree to check that returns we have prepared for you are correct and complete before you approve and sign them.

10. To enable us to carry out our work you agree:
- (a) That all returns are to be made on the basis of full disclosure;
 - (b) To provide full information necessary for dealing with your payroll affairs: we will rely on the information and documents being true, correct and complete and will not audit the information or those documents;
 - (c) To agree with us the name[s] of the person[s] authorised by you to notify us of changes in employees and in rates of pay. We will process the changes only if notified by that/those individual[s];
 - (d) To advise us in writing of changes of payroll pay dates;
 - (e) To notify us at least 5 working days prior to the payroll date of all transactions or events which may need to be reflected in the payroll for the period, including details of:
 - all new employees and details of their remuneration packages;
 - all leavers and details of termination arrangements;
 - all changes to remuneration packages;
 - all pension scheme changes; and
 - any changes to the employees' bank accounts;
 - (f) You will keep us informed of changes in circumstances that could affect the payroll. If you are unsure whether the change is material or not please let us know so that we can assess the significance; and
 - (g) To authorise us to approach such third parties as may be appropriate for information that we consider necessary to deal with your affairs.
11. If the information required to complete the payroll services set out above is received less than two days before the payroll date we will still endeavour to process the payroll to meet the agreed payroll date but we will not be liable for any costs or other losses arising if the payroll is late in these circumstances. We may charge an additional fee for work carried out in a shorter time period.

APPROVED ACCOUNTING LTD

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