Engagement Letter – Limited Company (Audit Exempt)

Thank you for appointing us as your accountants.

As agreed with our Solutions Team and in accordance with best practice, this letter sets out our understanding of the terms of our engagement which are:

- *To compile, as your agents, the financial statements (accounts) of the business, based on accounts maintained by yourself, for the purpose of enabling profits to be calculated such as to meet the requirements of the Taxes Consolidation Act, 1997 and which provides sufficient and relevant information to enable the completion of a corporation tax return. To prepare the financial statements in a suitable format to be laid before the members at an annual general meeting and filed with the registrar of companies in accordance with the requirements of the Companies Acts 2014.*
  We will compile the financial statements for your approval based on the accounting records maintained by you and the information and explanations you provide to us.

- To prepare the company's corporation tax calculation and file the Corporation Tax (CT1) return. After obtaining the approval and signature of an authorised Nominated Director, we will submit it to the Revenue Commissioners. We will not accept liability for any financial penalty or loss or other damage arising from any rejection of the iXBRL accounts by Revenue Commissioners or otherwise as a result of incorrect or inappropriate tagging which was not completed by us.

- *To assist you in the preparation and calculation of the company's periodic VAT, and to file the relevant returns to the Revenue Commissioners to ensure compliance with the company's statutory duty under the Value-Added Tax Consolidation Act 2010.*

- *To assist you in the preparation and calculation of your payroll taxes, and to file the relevant returns to the Revenue Commissioners to ensure you comply with your statutory duty as an employer under Regulation 31 of the Income Tax (Employments) (Consolidated) Regulations, 2001 .*

- *To assist you with various administration tasks to include Invoicing, Expense Creation, Payroll Creation, Recording of Funds and Bank Reconcilitions.*

- The work carried out within this engagement will be in respect of the company's tax affairs.

This letter explains the scope of our work. It sets out the respective responsibilities of the proprietors and ourselves.
You will have a dedicated Account Manager who will be personally in charge of the work we perform for you. They will ensure that the service you receive from us is of the highest quality.

Period of the Engagement

This letter specifically deals with your current financial year. By signing this letter you also agree that the same terms will apply to all future years for which we act on your behalf.

If you require us to perform any work for you for any years prior to that listed above please notify your Account Manager so that we can update our records accordingly and ensure you receive a service which puts you in a fully compliant position in respect of your accounts & tax obligations as a taxable individual. An additional fee may apply for this work.

Responsibilities of the Directors

1. As a director of your company you are responsible for maintaining adequate accounting records and for preparing financial statements which give a true and fair view and which have been prepared in accordance with the Companies Act 2014 and all regulations to be constructed as one with those acts.

2. In preparing the financial statements, you are required to
   - Select suitable accounting policies and then apply them consistently;
   - Make judgements and estimates that are reasonable and prudent;
   - Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

3. You are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and for ensuring that the financial statements comply with the Company Act & Tax Acts.

4. You are responsible for determining whether, in respect of the year, the company meets the conditions for exemption from an audit of the financial statements set out in sections 358, 360 and 365 of the Companies Act 2014. In addition the company must also satisfy the conditions of being a small company as set out in section 350.

5. In respect of any year, the availability of the exemption from an audit of the financial statements is conditional upon your forwarding an annual return, with accompanying financial statements, to the registrar of companies. You are responsible for ensuring that such return is forwarded within the appropriate time scale.

6. You are responsible for making available to us, as and when required, any of the business's records which we may request and all other relevant records and information that are necessary to allow us carry out our work. We will rely on the information and documents being true, correct and complete and will not audit the information or the documents provided. You will make full disclosure to us of all relevant information. Your disclosure should include any and all information relating to your business regardless of whether or not it has been specifically requested by anyone in our organisation.

7. All tax returns and reports are prepared and/or reviewed solely on the basis of the information provided by you and we accept no responsibility for any liabilities arising due to inaccuracies or omissions in the information you provide which may lead to a mis-declaration on which penalties and interest may arise.

8. You are responsible for both the accuracy and completeness of the information supplied to us and are responsible to the users of the financial statements compiled by us.

9. You are responsible for approving prior to the issue of our report. Our report will be based on information gained from yourselves, and we accept no responsibility for any losses arising out of implementing our report. Further, our report requires us to rely substantially upon your representations. Therefore we can accept no responsibility for any losses for issues not addressed in our report.

10. You are responsible for ensuring, to the best of your knowledge that all financial information used by the company is reliable, that the activities of the business are conducted honestly, that assets are safeguarded and that there are appropriate procedures in place to prevent fraudulent activity taking place within the business and to detect any fraudulent activity which may occur.

11. You are responsible for ensuring that the company has complied with all relevant laws and regulations in relation to its activities and that there are appropriate procedures in place to detect any non compliance with such laws and regulations.

12. You are legally responsible for making correct returns by the due date and for payment of tax on time. Failure to meet the deadlines may result in automatic penalties, surcharges and/or interest.

13. To keep us informed about significant changes in your circumstances if they are likely to affect your tax position. If you are unsure whether the change is material or not please let us know so that we can assess its significance.

14. You will forward to us any statements of account, copies of notices of assessment, letters and other communications received from the Revenue Commissioners in time to enable us to deal with them as may be necessary within the statutory time limits. Although the Revenue Commissioners have the authority to communicate with us it is essential that you let us have copies of any correspondence received because they are not obliged to send us copies of all communications issued to you.

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

16. To provide us with information in sufficient time for the company's Corporation Tax (CT1) 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 within 3 months of the company's year-end.

17. For the avoidance of doubt the deadline for paying Corporation Tax is the 23rd day of the ninth month following the company's year-end. The deadline for paying preliminary tax is the 23rd day of the eleventh month of the current financial year. We do not accept responsibility for any financial or other penalties which may arise as a result of failure to comply with filing requirements.

18. Where the financial statements being used by the corporation tax return are not prepared by us you agree to provide us with financial statements in an iXBRL format. You accept full responsibility for the existence, accuracy, consistency and completeness of iXBRL tagging within the accounts. We will not carry out any procedures to check the existence, accuracy, consistency and completeness of iXBRL tagging.

19. For the avoidance of doubt the deadline for filing the VAT Return is the 23rd day of the month following the VAT period (e.g. The VAT return for January/February is due to be filed with the Revenue Commissioners and paid by 23rd March) provided the VAT return is filed <u>and</u> liability paid online via ROS. We do not accept responsibility for any financial or other penalties which may arise as a result of failure to comply with filing requirements.

20. We do not accept responsibility for any financial or other penalties which may arise as a result of failure to comply with filing requirements.

21. You are responsible for ensuring the data in your tax-return submissions is correct and complete.

22. You cannot delegate this legal responsibility to us. You agree to check that submissions that we have prepared for you are correct and complete before you approve them.

23. To provide us with all the records relevant to the preparation of the company's VAT returns as soon as possible after the return period ends but no later than the 10th of the month in which the VAT return is due to be filed with the Revenue Commissioners.

24. You are responsible for making us aware of any transactions involving Intra-EU supplies or acquisitions and also any non-EU imports or exports of goods or services.

25. If the company is involved with any other business which is not registered for VAT you are responsible for monitoring the monthly turnover to establish whether the company is liable to register for VAT. If you do not understand what is required in this regard, please ask us. If the company exceeds the VAT registration threshold, and wish us to assist you in notifying the Revenue Commissioners of the resultant obligation to be VAT registered, you must give us clear instructions to assist you in the VAT registration process. You should notify us of your instructions in good time to enable the VAT registration application form to be submitted within the statutory time limit. We will not be responsible if you fail to notify us in time and incur any Revenue penalties as a result.

26. Where the company is making sales subject to VAT (or similar value added tax) to businesses in other EU member states and as a result is charging 0% VAT, then the company is responsible for obtaining all customers' VAT registration numbers in those other member states.

27. Where you are making sales to other EU member States, or suppling goods or services to non EU Member States, then you should notify your Account Manager of this fact and they will advise you how to deal with the recording of VAT and what your responsibilities are. The company will be responsible for proper VAT invoicing on all supplies and if you require guidance in this regard please contact us.

28. If the information required to complete the payroll services set out below is received later than the dates specified or agreed, we will still endeavour to process the payroll and returns to meet the agreed payroll date and filing deadlines but we will not be liable for any costs or other losses arising if the payroll is late or the returns are filed late in these circumstances. We may charge an additional fee for work carried out in a shorter time period.

29. To enable us to carry out Payroll Services on your behalf you;

    - Agree with us the name(s) of the person(s) authorised by you to notify us of changes in employees RPN's and in rates of pay. We will process the changes only if notified by that/those individual(s).

    - Advise us in writing of changes of payroll pay dates.

    - Notify us at least 3 working days (or such other period as agreed with us in writing) prior to the payroll pay date of all transactions or events which may need to be reflected in the payroll for the period, including details of:
        - all new employees (including full names, address, date of birth, PPS number, and work permits if necessary) and details of their remuneration packages;
        - all leavers, including deaths of employees, and details of termination arrangements;
        - all changes to remuneration packages;
        - all pension scheme changes;
        - any changes to the employees' bank accounts;
        - irregular and/or ad hoc payments and the dates to be paid;

30. To enable us to carry out our work you agree;

    - That all returns are to be made on the basis of full disclosure to us;
        - of all sources of income, charges, allowances and capital transactions,
        - of all staff on the books whether casual, fulltime or other,

- To provide full information necessary for dealing with your affairs: we will rely on the information and documents being true, correct and complete and will not audit the information or the documents provided.
- That we can approach such third parties as may be appropriate for information that we consider necessary to deal with your affairs.
- To provide us with information in sufficient time for your various returns to be completed and submitted by the due dates.
- To forward to us on receipt, copies of all statements of account, notices of assessment, letters and other communications received from the Revenue Commissioners and/or their agents to enable us to deal with them as may be necessary within the statutory time limits.
- 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.

Responsibilities of Accountants

31. We will deal with all communications relating to your affairs which has been addressed to us by the Tax Authorities or passed to us by you. However, if the Tax Authorities chooses your return for a Revenue audit and/or enquiry this work will be the subject of a separate assignment in which case we will seek further instructions from you.

32. We will advise as to any possible claims and/or elections arising from any tax returns completed and from information supplied by you. Where instructed by you, we will make such claims and/or elections in the form and manner required by the tax authorities.

33. We shall plan our work on the basis that you require us, as your agent, to compile financial statements based on the accounting records maintained by yourself and/or on the basis of the information you supply to us.

34. As accountants, we are not auditors of your business and therefore we shall not carry out an audit of the financial statements and consequently no opinion will be expressed. We will not verify the assets and liabilities of the business, nor the items of expenditure and income. To carry out an audit would entail additional work so that we could report on the truth and fairness of the accounts.

35. 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.

36. We will tell you how much tax the company should pay and when. If appropriate, we will initiate repayment claims when tax has been overpaid. We will advise on the interest and penalty implications if corporation tax is paid late.

37. 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 the Revenue Commissioners.

38. We have agreed to prepare your VAT returns for each VAT period to meet your obligations under the Value-Added Tax Consolidation Act 2010.

39. We will prepare/review your VAT returns on the basis of the information and explanations supplied by you.

40. Based on the information that you provide to us we will tell you how much you should pay and when. If appropriate we will initiate repayment claims where tax has been overpaid. We will advise on the interest and penalty implications if VAT is paid late.

41. We will advise of the VAT liability before filing it with the Revenue Commissioners. We will be filing this return by the deadline date unless otherwise notified.

42. We have agreed to prepare your Irish payroll for each payroll period to meet employment tax requirements, specifically;
    - Calculating the pay as you earn (PAYE) deductions.
    - Calculating the universal social charge (USC) deductions.
    - Calculating the employees' pay related social insurance (PRSI) deductions.
    - Calculating the employer's PRSI liabilities.
    - Calculating other statutory and non-statutory deductions.
    - Submitting information online to the Revenue Commissioners using the Revenue Online Service (ROS).

    As from the 1st January 2019 we are required by Revenue to apply the most up to date RPN for you. It is your responsibility to ensure your RPN (Formerly certificate of tax credit) is correct.
    Note: incorrect RPN's may result in a tax underpayment at the year end.

43. We will check on a regular basis the updated tax credit information as released by the Revenue Commissioners (RPN data).

Scope of the Reporting Accountants' Work

44. Our work will be carried out in accordance with the Miscellaneous Technical Statement No. 14 *Compiling and Reporting on Financial Statements not subject to audit*. Our procedures will consist of compiling the financial statements from the accounting records kept by the business and the information and explanations supplied to us and making such limited enquiries of the officers of the business as we consider necessary for the purposes of our report.
    We shall plan and carry out our work on the basis that there is no obligation to perform procedures that may be required for assurance engagements such as audits or reviews.

45. We are not responsible for the maintenance of the accounting records of the business, but we shall be happy to advise on these matters, if the need arises.

46. As a result of our work we may be able to suggest improvements which could be made to your accounting records. However, our work should not be relied upon to disclose defalcations or other irregularities.

47. You have advised us that the company is exempt from an audit of the financial statements. We will not carry out any work to determine whether or not the company is entitled to audit exemption. However, should our work indicate that the company is not entitled to the exemption, we will inform you of this and agree a new engagement.

48. Our work as accountants will not be an audit conducted in accordance with International Auditing Standards. Accordingly, we will not seek any independent evidence to support the entries in the accounting records, the existence, ownership or value of the assets, or the completeness of income, liabilities or disclosures in the financial statements. Nor will we make any assessment of the estimates and judgements made by you in your preparation of the financial statements. Consequently, our work as accountants will not provide any assurance that the accounting records

or financial statements are free from material misstatement, whether caused by fraud, other irregularities or error. However, we will inform you of any such matters that come to our attention.

49. Since we have not carried out an audit, nor confirmed in any way the accuracy or reasonableness of the books of account maintained by the business, we are unable to provide any assurance as to whether the financial statements that we prepare from those records present a true and fair view.

50. We have a professional duty to compile financial statements that conform with generally accepted accounting principles from the books of account and information and explanations given to us. Furthermore, as proprietors, you have a duty to prepare financial statements that comply with the relevant legislation and applicable accounting standards. Where we identify that the financial statements do not conform to generally accepted accounting principles or if the accounting policies adopted are not immediately apparent this may need to be disclosed in the financial statements.

51. We have a professional responsibility not to allow our name to be associated with financial statements which may be misleading. Therefore, although we are not required to search for such matters, should 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 adjustments and/or disclosures that we consider appropriate are not made or where 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. Should this situation occur our fees for the work performed so far will be payable on presentation of our invoice.

52. As part of our normal procedures, at the time that the financial statements are signed we may ask you to provide written confirmation of any information or explanations given by you orally during the course of our work.

53. We shall discuss the financial statements with you prior to their finalisation and, after any adjustments arising from those discussions are made, we shall ask you to approve the financial statements. The financial statements will contain a declaration for your signature that you approve them and have made available all relevant records and information for their preparation.

54. We shall report to the Board of Directors (you, the Director), with any modifications that we consider may be necessary, that in accordance this engagement letter and in order to assist you fulfill your responsibilities, we have compiled, without carrying out an audit, the financial statements from the books of account of the company and from the information and explanations supplied to us.

Company Secretarial

55. You have authorised us, as your agent, to deal with the company's secretarial matters as follows: -

(a) To prepare for your approval the company's Annual Return (from B1).
(b) To prepare the abridged accounts of the company for filing with the Companies Registration Office.
(c) To file the company's Annual Return and abridged accounts within the appropriate time limit.
(d) To deal with any other routine secretarial matters that may arise.

Nevertheless the ultimate responsibility for the company's secretarial affairs rests with the directors and company secretary who should continue to ensure that all relevant matters are brought to our attention.

56. To allow us to carry out these services all books, records and explanations requested by us must be submitted to us on a timely basis. To allow us to assist you in preparing returns for the Companies Registration Office it is necessary that the directors of the company have taken the steps to ensure that abridged accounts will be available to be annexed to the relevant statutory return within nine months of the financial year-end.

57. The directors are requested to note that the company will incur additional late filing penalties if the relevant financial statements are not made available for submission to the Companies Registration Office on time.

58. It is agreed that the directors of the company are primarily responsible to ensure that the company complies with the provisions of the Companies Act 2014 and will if necessary seek proper legal advice and record all decisions of the directors and members in minute books maintained for that purpose.

Additional Reporting Responsibilities under Legislation

59. **Criminal Law**

The Criminal Justice (Theft and Fraud Offences) Act, 2001 (the "2001 Act") requires us to report to the Garda Siochána where the accounts of the business indicate that an offence specified by the 2001 Act may have been committed by the business, or in relation to the affairs of the Business by its proprietors, secretary, managers or employees. The term accounts in this context may include any information, or any declaration, return, account or other document which we know will be, or is likely to be, used for the purpose of keeping or auditing the accounts of the business. The offences specified by the 2001 Act include theft, unlawful use of a computer, false accounting, forgery and counterfeiting. We are required to make such a report notwithstanding any professional obligation of privilege or confidentiality and such a report made in good faith shall not be treated as a breach of any restriction imposed by statute or otherwise and will not involve us in liability of any kind.

We are required to notify and report to the Garda Siochána directly in the circumstances set out above and may do so without the knowledge and consent of the proprietors.

We have responsibilities under the Criminal Justice (Terrorism Offences) Act 2005, to report suspicions of the financing of terrorism. We are also obliged to adopt measures to prevent and detect the commission of an offence of financing terrorism and are obliged to train employees for the purpose of enabling them to identify transactions which may relate to the commission of an offence of financing terrorism.

60. **Anti-Money Laundering**

Criminal Justice (Money Laundering & Terrorist Financing) Act 2010, as amended by Part 2 of the Criminal Justice Act 2013 designate accountants, auditors and tax advisors for the purposes of the anti-money laundering provisions. These provisions include requirements to establish certain procedures and impose reporting obligations in respect of suspicions regarding offences under the money laundering legislation.

Accountants, auditors and tax advisors are required to, among other things;

- Verify the identity of new clients;
- Retain records of identification for at least five years from the date of last doing business with the client;
- Retain original documentation relating to transactions for a period of at least five years following the execution of the transaction;
- Establish measures to prevent and detect money laundering;

- Report suspicions of money laundering to the Garda Siochana and the Revenue Commissioners;
- Establish procedures to ensure all transactions connected with certain designated states and territorial units are reported;
- Ensure adequate control over client monies.

61. **Data Protection Act 1998 to 2018**

We may obtain, use, process and disclose personal data about [you / your business / company / partnership / its shareholders / members / officers and employees]in order that we may discharge the services agreed under this engagement letter, and for other related purposes [including updating and enhancing client records, analysis for management purposes and statutory returns, crime prevention and legal and regulatory compliance]. We confirm when processing data on your behalf that we will comply with the relevant provisions of the Data Protection Acts 1998 to 2018 and the General Data Protection Regulation (GDPR) referred to as "Relevant Data Protection Legislation". You also confirm that any personal data you provide to us complies with the Relevant Data Protection Legislation.

62. **Additional legal responsibilities regarding taxation**
We must report material relevant offences, as defined in Section 1079 of the Taxes Consolidation Act 1997, to the proprietors of the business in writing, requesting them to rectify the matter or notify an appropriate officer of the Revenue Commissioners of the offence within 6 months. In the event that our request is not complied with, we must cease to act as accountant to the business or to assist the business in any taxation matter. We must also send a copy of our notice of resignation to an appropriate officer of the Revenue Commissioners within 14 days.

Electronic Communication

63. E-mail may be used to enable us to communicate with you. As with any other means of delivery this carries with it the risk of inadvertent misdirection or non-delivery. It is the responsibility of the recipient to carry out a virus check on any attachments received.

Retention of Records

64. During the course of our work we will collect information from you and others acting on behalf of your business and will return any original documents to you following the preparation of business accounts. You should retain these records for a minimum period of six years from the end of the relevant accounting period. This period may be extended if the Revenue Commissioners enquire into the tax returns of the business.

65. Though certain documents may legally belong to your business, we intend to destroy correspondence and other papers that we store which are more than six years old, other than documents that we consider to be of continuing significance. You must inform us by letter if you require retention of a particular document.

66. We may choose to hold these documents where possible in an electronic format. In this event we will ensure these documents are readily accessible should they be requested by yourself or an authorised individual.

Other Services

67. 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, but are not limited to;

    (a) Other returns including returns relating to:
        1. Any other taxes which might be necessary to advise on in the course of your business.

    (b) Dealing with any compliance checks or audits by the Revenue Commissioners.
    (c) Preparing any amended returns for prior periods which may be required or preparing and submitting amended and/or supplementary returns for earlier periods where any errors and/or omissions were not our fault, and corresponding with the Revenue Commissioners as necessary.
    (d) Reports in support of returns or claims e.g. for Government grants, consequential loss insurance declaration, etc.
    (e) Reports in support of returns or claims e.g. for raising finance, for acquisitions of other businesses or investigation into some specific aspects of the business.
    (f) We shall also be pleased to advise you on other matters relating to taxation, such as the implications of particular business transactions and on other taxation matters, which you refer to us.
    (g) Advice on accounts packages.
    (h) Where specialist advice is required on occasions we may need to seek this from or refer you to appropriate specialists.

68. Any additional service requested will be covered by its own letter of engagement and outline the scope of work to be performed accordingly. Any services listed in this "Other Services" section are NOT covered by this letter of engagement and as such you must assume they will not be provided by us. Please inform us if you wish for any of these services to be included in the work we undertake for you and we will issue a separate letter of engagement.

69. During the course of preparing the financial statements of your business, any working papers, including the nominal ledger, which we bring into existence for this purpose, shall remain the property of this firm.

Fees

70. Our fees are based upon the skill involved, the service provided and the time occupied on the work and will be charged for each class of work.

71. In general, assuming there is no change in the volume of work we do for you, our fees will be in line with previous years subject to increases in line with the Consumer Price Index (CPI) as recommended by our Board of Management. Additional increases where necessary will be discussed with you.

72. For the purposes of the required work as set out in this letter the proposed fee is €183 per month subject to any adjustments necessary for ad-hoc assignments which may arise during the course of the year.

73. All fees will be billed on the 30th of the month.

74. If it is necessary to carry out work outside the responsibilities outlined in this letter it will involve additional fees. Accordingly we draw your attention to your responsibilities to keep adequate

records as set out in 'Responsibilities of the Directors' above. We will forward a best estimate of fees in advance of any new assignment.

75. We should also be pleased to give you any help you may require with problems which arise during the year and would plan to keep in touch with you throughout the year to discuss any matters affecting your business.

76. Please do not hesitate to contact your Account Manager whenever you feel they can be of assistance.

Applicable Law

77. This engagement letter shall be governed by, and construed in accordance with the laws of the Republic of Ireland. The Courts of the Republic of Ireland shall have exclusive jurisdiction in relation to any claim, dispute or difference concerning the engagement letter and any matter arising from it. Each party irrevocably waives any right it may have to object to an action being brought in those Courts, to claim that the action has been brought in an inconvenient forum, or to claim that those courts do not have jurisdiction.

78. All work performed is conducted within current legislation according to the accounting period stated under the "Period of Engagement". We cannot be held responsible for future developments and subsequent changes in the legislation. 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.

79. Because rules and regulations frequently change you must ask us to confirm any advice already given if a transaction is delayed or a similar transaction is to be undertaken. 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.

Limitation of Liability

80. We will perform the engagement with reasonable skill and care. The total aggregate liability to the company, as a body, of whatever nature, whether in contract, tort or otherwise, of Contracting PLUS or its staff, for any losses whatsoever and howsoever caused arising from or in any way connected with this engagement shall not exceed a multiple of three times the fees paid.

81. We acknowledge that the limit in respect of our total aggregate liability will not apply to any acts, omissions or representations that are in any way criminal, dishonest or fraudulent on the part of the firm, its management or employees.

Best Service

We shall endeavour at all times to provide you with a professional service of the highest quality. If however, you are dissatisfied with our service in any way, you should contact your Account Manager who will undertake to look into any complaint carefully and promptly. If we have given you a less than satisfactory service, we will undertake to do everything reasonable to put it right.
If for any reason your Account Manager cannot address your concerns to your satisfaction then you can bring your concerns to Jeanne Murphy, Client Relationship Director, email: Jeanne.murphy@contractingplus.com .

Agreement of Terms

Once it has been agreed, this letter will remain effective from one appointment to another until it is replaced. Your continued instructions will amount to acceptance of these terms.

If this is not in accordance with your understanding of the terms of our appointment, please let us know and we will be happy to give you any further information you require.