Albert Goodman

STANDARD TERMS OF BUSINESS

These Standard Terms of Business ("Standard Terms") apply to the delivery of services by Albert Goodman LLP to a client, pursuant to a letter incorporating these Standard Terms and recording the engagement ("the Engagement Letter").

Please take time to read and understand these Standard Terms and retain a copy. These terms govern the basis of our contractual business relationship and contain important terms including those in connection with our responsibilities, confidentiality, fees, use of our advice and our liability.

The Engagement Letter may vary our Standard Terms. In the event of any conflict between these Standard Terms and the Engagement Letter, the relevant provision in the Engagement Letter will take precedence. Any modifications or variations to the Agreement must be agreed between us in writing.

If any provision of the Engagement Letter or Standard Terms is held to be void for whatever reason, then that provision will be deemed not to form part of this contract, and no other provisions will be affected or impaired in any way. These Standard Terms are subject to change from time to time and are updated on our website www.albertgoodman.co.uk

In the absence of the Client signing and returning the Engagement Letter, the Client's continuance to instruct Albert Goodman LLP will amount to the Client's acceptance of the Engagement Letter and these Standard Terms.

Definitions:

AG LLP or **we** (or derivatives) means Albert Goodman LLP

Agreement means the contract formed by the Engagement Letter and these Standard Terms

Client or **you** (or derivatives) means the Client, as defined as the addressee of the Engagement Letter

Client Information means information provided by the Client to enable our performance of the Services

Data Protection Legislation means all applicable data protection and privacy legislation in force from time to time in the UK including the UK GDPR; the Data Protection Act 2018 (DPA 2018) (and regulations made thereunder); and the Privacy and Electronic Communications Regulations 2003 (SI 2003 No. 2426) as amended; and the guidance and codes of practice issued by the Information Commissioner or other relevant data protection or supervisory authority and applicable to a party.

Services means the services to be delivered by us under the Engagement Letter

Other Beneficiaries (individually a "**Beneficiary**") means any person or organisations identified in and for whom you sign the Engagement Letter (other than you) as a beneficiary of the Services

A reference to writing or written excludes fax but not email.

e: enquiries@albertgoodman.co.uk
albertgoodman.co.uk

ICAEW CHARTERED ACCOUNTANTS

PRAXITY Empowering Business Globally

FOREST CARBON
CARBON WOODLAND PAPER
Creating UK forests, compensating CO2

Certified B Corporation

Albert Goodman is the trading name of Albert Goodman LLP, a limited liability partnership registered in England and Wales No. OC 353677.
Registered Office: Goodwood House, Blackbrook Park Avenue, Taunton TA1 2PX, a full list of members is available at this address.
Regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales.

Albert Goodman LLP

Albert Goodman LLP is a limited liability partnership registered in England & Wales with number OC353677 and whose registered office is at Goodwood House, Blackbrook Park Avenue, Taunton, Somerset, United Kingdom, TA1 2PX. Details of the firm's professional registrations can be found at www.albertgoodman.co.uk

We will observe and act in accordance with the byelaws and regulations of the Institute of Chartered Accountants in England and Wales (ICAEW) together with their ethical code. We also observe the principles and standards of behaviour set out in the Professional Conduct in Relation to Taxation. We accept instructions to act for you on this basis. We will not be liable for any loss, damage or cost arising from our compliance with statutory or regulatory obligations.

Details of our VAT registration number and compulsory professional indemnity insurance are available on request.

Albert Goodman LLP – the values we stand by

Albert Goodman prides itself on being trustworthy and impactful, progressive and collaborative - the core values that our people stand by. We are friendly, fair and forward-thinking with a can-do attitude providing both excellent service and a positive experience. We are with you, wherever you are on your journey, and we form inclusive relationships that deliver.

Since 2023, we are proud to have secured B corp status due to our enhanced commitment to environmental and social goals. As an independent firm, we are committed to doing the right thing across governance, people, community, environment and clients, and to have a positive impact on the environment as we work towards Net Zero.

Praxity

We are an independent accounting firm allowed to use the name "Praxity" in relation to our practice. We are not connected by ownership with any other firm using the name "Praxity" and we will be solely responsible for all work carried out by us on your behalf. In deciding to instruct us, you acknowledge that we have not represented to you that any other firm using the name "Praxity" will in any way be responsible for the work that we do.

1. Our responsibilities

1.1. The Services shall be performed with reasonable skill and care.

1.2. We will form a suitable team to deliver the Services (the "Engagement Team") and may substitute members of the team for others of equal or similar skills. We may also from time to time, to ensure that we deliver a high-quality service, subcontract work on your affairs to other tax or accounting professionals, in order to perform the Services. The subcontractors will be bound by our client confidentiality terms. Before subcontracting an element of the Services, we will obtain your written consent in advance.

1.3. We may acquire sensitive information concerning your business or affairs while delivering the Services ("Confidential Information"). We shall, at all times during and after this engagement, keep your Confidential Information confidential, except as required by law or as provided for in regulatory, ethical or other professional statements applicable to this engagement. Insofar as your Confidential Information includes personal data, this will be processed in accordance with Data Protection Legislation and our data privacy policy ("Privacy Policy"). A copy of our Privacy Policy is available on our website or on request.

1.4. We shall comply with the confidentiality standards of the ICAEW, and we shall adhere to the confidentiality restrictions of any other UK authority with powers over us, as well as any obligations imposed on us by English law. We shall be entitled to comply with any requirement of English law, the ICAEW, or any other UK regulatory body with powers over us, to disclose Confidential Information.

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1.5. We shall be permitted to disclose your Confidential Information, in confidence, to our IT providers, professional advisers (including our statutory auditor) and insurers.

1.6. In the course of providing services to you, we may supply oral, draft or interim advice or reports or presentations but in such circumstances our written advice or our final written report shall prevail. No reliance shall be placed by you on anything draft or interim. Where you wish to rely on anything provided orally, you shall inform us and we shall supply final documentary confirmation.

1.7. We shall not be obliged to update any advice, report or other product of the Services, oral or written, for events occurring after the advice, report or product concerned has been issued in final form.

2. Quality control

2.1. As part of our ongoing commitment to providing a quality service, our files are periodically subject to internal quality control review or external review by an independent quality control or regulatory body such as the ICAEW. Where performed internally, our reviewers are highly experienced and professional people and are, of course, bound by the same requirements of confidentiality as our partners, directors and staff.

2.2. Where performed by an independent body, we will require that these organisations maintain confidentiality in relation to any files and papers which are audited or quality checked. Such inspections are only for the purpose of assessing that we are handling your work in accordance with the relevant quality standard, and the reviewers inspecting such files give an undertaking of confidentiality. If you object to a file being inspected, please tell us but unless you do so we will assume that you agree to any file being inspected.

3. Your responsibilities

3.1. You shall be responsible for your personnel's compliance with Client's obligations.

3.2. We are committed to providing a safe, inclusive and respectful working environment for our people. We ask that the Client takes reasonable steps to ensure that all interactions between its personnel and representatives and our partners, employees and representatives are conducted in a professional, courteous and respectful manner. Where conduct falls short of these expectations, including conduct amounting to sexual harassment, unlawful harassment, bullying, discrimination, intimidation or other inappropriate conduct, AG LLP reserves the right to take appropriate steps to protect our people, including, where necessary, the right to withdraw personnel, suspend services or terminate the engagement immediately when such conduct occurs or where appropriate remedial action is not taken following notification of a concern.

3.3. You will remain solely responsible for management decisions relating to the Services and for determining whether the Services are appropriate for its purposes.

3.4. You shall assign qualified personnel to oversee the Services, as well as the use and implementation of the Services.

3.5. You agree to reply to correspondence in a timely manner and to promptly provide to us (or cause others to so provide) Client Information, resources and assistance (including access to records, systems, premises and people) that we reasonably require to perform the Services.

3.6. You agree that all Client Information will be accurate and which shall be complete in all material respects. We will rely on Client Information, and, unless we otherwise agree, we will have no responsibility to verify it. You are responsible for bringing to our attention any errors, omissions or inaccuracies in your returns that you become aware of after the returns have been submitted, in order that we may assist you to make a voluntary disclosure. In particular you give us authority to correct errors made by HM Revenue & Customs where we become aware of them. We will not be liable for any loss, damage or cost arising from our compliance with statutory or regulatory obligations.

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3.7. We will not be treated as having notice of information which may have been provided to other AG entities which are not involved in this engagement pursuant to the Engagement Letter, such as information provided by Albert Goodman Financial Planning Limited and Albert Goodman Audit LLP.

3.8. 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.

3.9. We will retain all intellectual property rights in any document prepared by us during the course of carrying out the engagement except where the law specifically states otherwise. You may only use such rights to the extent we agree in writing in our Engagement Letter and may not resell or sublicense such rights without our further prior consent. 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.

4. Dealing with HMRC

4.1. When dealing with HMRC on your behalf we are required to be honest and to take reasonable care to ensure that your returns are correct. To enable us to do this, you are required to be honest with us and to provide us with all necessary information in a timely manner.

4.2. For more information about 'Your Charter' for your dealings with HMRC, visit https://www.gov.uk/government/publications/hmrc-charter To the best of our abilities, we will ensure that HMRC meet their side of the Charter in their dealings with you.

5. Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standard (CRS)

5.1 Unless specifically agreed in the Engagement Letter, we are not responsible for your compliance with FATCA, CRS or the International Tax Compliance Regulations 2015 (as amended). In particular, you are responsible for determining your status and obligations under those regimes, including any requirements for registration, due diligence, record keeping and reporting.

5.2 If requested, we can provide advice or assistance in relation to FATCA and CRS, including entity classification, completion of relevant forms, registration and reporting requirements. Any such work will be subject to a separately agreed scope of engagement.

6. Conflicts of interest and independence

6.1. During and after our engagement, you agree that we reserve the right to act for other clients whose interests might compete with yours or are or may be adverse to yours subject, of course, to our obligations of confidentiality set out in the paragraphs on confidentiality above. We will notify you immediately should we become aware of any conflict of interest to which we are subject in relation to you, unless we are unable to do so because of our confidentiality obligations.

6.2. We have safeguards that can be implemented to protect the interest of different clients if a conflict arises. In resolving the conflict, we would be guided by ICAEW's Code of Ethics, which can be viewed at icaew.com/en/membership/regulations-standards-and-guidance/ethics. Where conflicts are identified which cannot be managed in a way that protects your interests then we will discuss with you, but we may be unable to provide further services.

6.3. In the event of a conflict of interest, which cannot be remedied through appropriate safeguards, we may need to stop providing the Services and terminate the Agreement.

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7. Investment business

7.1. Although we are not authorised by the Financial Conduct Authority (FCA) to conduct investment business, we are licensed by the ICAEW to provide certain limited investment services, where these are complementary to, or arise out of, the professional services we are providing to you. Examples could include:

a) Introducing you to a Permitted Third Party (PTP) (an independent firm authorised by the FCA), assisting you and the PTP during the course of any advice given by that party and commenting on, or explaining, the advice received (but not making 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;

b) Advising on investments generally, but not recommending a specific investment or type of investment;

c) Advising you in connection with the disposal of an investment, other than your rights in a pension policy or scheme;

d) Advising and assisting you in transactions concerning shares or other securities not quoted on a recognised exchange;

e) Helping you in making arrangements for transactions in investments in certain circumstances; and

f) Managing investments or acting as trustee (or donee of a power of attorney) where investment decisions are taken on the advice of an FCA-authorised person.

7.2. We will charge only for work carried out assisting the adviser and yourself with tax or other factual information and support as requested by you.

7.3. In some circumstances, commissions or other benefits may become payable to us in respect of transactions we arrange for you. For introductions to someone who is authorised by the Financial Conduct Authority, a PTP, we might receive an introductory fee. We will inform you when any commission, introductory fee or other benefits is received by us and obtain your consent, or otherwise, in advance of receiving them that we may retain them.

7.4. In some cases the PTP will be Albert Goodman Financial Planning Limited (AGFP), which is authorised and regulated by the FCA to advise you on certain types of investments. AGFP is a separate limited company, controlled by AG LLP. If we refer you to AGFP then we will provide them with your data so that they can contact you, and if you engage AGFP then they may request from us your data so that they can provide services to you.

8. Commissions or other benefits

8.1. It is not our normal practice to accept commissions or other benefits from introductions to other professionals or transactions we arrange for you.

8.2. In the event that such a commission or benefit should potentially be available to us, we undertake to advise you in writing of the amount and terms of payment prior to the introduction or transaction being completed, and to agree with you the basis with which it will be dealt, and in particular how it will interact with any fees we may charge you for the work we are undertaking.

9. Client identification and anti-money laundering

9.1. In common with all accountancy and legal practices we are required by the Proceeds of Crime Act 2002 and Money Laundering, Terrorist Financing and Transfer for Funds (Information on the Payer) Regulations 2017 ("MLR 2017") to:

a) Maintain identification procedures for clients and beneficial owners of clients;

b) Maintain records of identification evidence and the work undertaken for the client; and

c) Report in accordance with the relevant legislation and regulations.

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9.2. If we are not able to obtain satisfactory evidence of your identify and, where applicable, that of the beneficial owners, we will not be able to proceed with the engagement or, in the case of ongoing reviews, we may need to stop acting for you.

9.3. Any personal data received from you to comply with our obligations under MLR 2017 will be processed only for the purposes of preventing money laundering or terrorist financing. No other use will be made of this personal data, unless use of the data is permitted by or under enactment other than the MLR 2017, or we have obtained the consent of the data subject to the proposed use of the data. Personal data is processed in accordance with Data Protection Legislation and our Privacy Policy.

9.4. We have a duty under section 330 of the Proceeds of Crime Act 2002 to report to the National Crime Agency (NCA) if we know, or have reasonable cause to suspect, that another person is involved in money laundering. Failure on our part to make a report where we have knowledge or reasonable grounds for suspicion would constitute a criminal offence.

9.5. The offence of money laundering is defined by section 340(11) of the Proceeds of Crime Act and 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:

a) deliberate tax evasion;

b) deliberate failure to inform the tax authorities of known underpayments or excessive repayments;

c) fraudulent claiming of benefits or grants; or

d) obtaining a contract through bribery.

This list is not exhaustive.

9.6. 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.

9.7. We are not required to undertake work for the sole purpose of identifying suspicions of money laundering. We shall fulfil our obligations under the Proceeds of Crime Act 2002 in accordance with the guidance published by the Consultative Committee of Accountancy Bodies.

9.8. If you undertake business that requires you to be supervised by an appropriate supervisory authority to follow anti-money laundering regulations, including if you accept or make a high value cash payments of €10,000 or more (or equivalent in any currency) in exchange for goods, you should inform us.

10. Client monies

10.1. We may, from time to time, hold money on your behalf. Such money will be held in trust in a client bank account, which is segregated from our own funds. The account will be operated, and all funds dealt with, in accordance with the Clients' Money Regulations of the ICAEW. A fee will be charged for opening and operating client accounts.

10.2. In order to avoid an excessive amount of administration, interest will only be paid to you where the amount of interest that would be earned on the balances held on your behalf in any calendar year exceeds £50. Any such interest would be calculated using the prevailing rate applied by National Westminster Bank plc for small deposits subject to the minimum period of notice for withdrawals. Subject to any tax legislation, interest will be paid gross.

10.3. If the total sum of money held on your behalf exceeds £10,000 for a period of more than 30 days, or such sum is likely to be held for more than 30 days, 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.

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10.4. We will promptly return monies held on your behalf 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 Client's Money Regulations referred to above. We will not do this unless we have been unable to contact you for at least five years and we have taken reasonable steps to trace you and return the monies.

11. Fees

11.1. Time is charged at hourly rates that vary to reflect the skill, responsibility and experience of the relevant individual and the nature, complexity and urgency of the work involved. We reserve the right to periodically review our hourly rates, and we will advise you of any changes.

11.2. Unless otherwise agreed, we will charge our fees separately for each of the main classes of work completed, and we will bill them at appropriate intervals during the course of the year. We may deliver interim bills to you (including for those matters for which we have agreed a fixed fee) unless other arrangements are agreed with you.

11.3. Any additional work that you would like us to perform must be confirmed in writing and, unless otherwise agreed with you, will be charged on a time spent basis in accordance with our hourly rates prevailing at the time.

11.4. You will accept our bills electronically, unless we have agreed an alternative method in advance.

11.5. If there are Other Beneficiaries, unless the Engagement Letter states otherwise, all parties to the Services are liable to pay our fees in full separately and together as a group. The Client and Other Beneficiaries have no right of set-off.

11.6. Unless covered by a standing order arrangement, our invoices are due for payment 30 days from the date of issue. Our fees are exclusive of VAT, which will be added where it is chargeable. Any disbursements we incur on your behalf, and expenses incurred in the course of carrying out our work for you, will be added to our invoices where appropriate. Unless otherwise agreed to the contrary our fees do not include the costs of any third party, counsel or other professional fees. Where fees for such advice are likely to be substantial and therefore passed on to you as a specific charge, we will obtain your agreement before incurring this expense on your behalf. You will be responsible for all fees incurred by us on your behalf.

11.7. Where you arrange to pay a proportion of our fee on a monthly standing order, these standing orders will be applied to fees arising from work agreed in any associated engagement letter for the current and ensuing years. This will be based on an assessment of the amount of work and time involved. If you wish to pay for our fees by regular standing order, you will set this up prior to our first bill, based on the fees quoted in the Engagement Letter.

11.8. If you would like to spread the cost of our services by paying any outstanding debt by instalments, we can refer you to a third-party credit finance company. You will enter into a separate agreement with that finance company, which will operate independently from AG LLP. Interest and charges will apply.

11.9. We accept settlement of fees by debit card and certain credit cards. We do not accept payment in cash.

11.10. We reserve the right to charge interest and other charges on any unpaid invoice from the date of delivery until final payment at either the rate payable pursuant to the Late Payment of Commercial Debts (Interest) Act 1998 or in respect of sums due from individuals, interest at the equivalent rate allowable under the Late Payment of Commercial Debts (Interest) Act 1998.

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

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12. Limitation of liability

12.1. We will provide the Services with reasonable care and skill and in accordance with applicable professional standards. 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 other relevant authorities. We will not be responsible for any advice or matters falling outside the scope of our instruction, as set out in the Agreement. We will not be responsible for any consequential or indirect losses which arise out of the Services you perform such as (amongst other things) loss of revenues or anticipated revenues, loss of profits, loss of opportunity, loss of use, loss of production, loss of contract, loss of or corruption to data, loss of savings, discount or rebate, or harm to reputation or loss of goodwill (whether or not it might have been foreseeable at the commencement of the Services).

12.2. Where there is more than one Beneficiary of the Services, the limitation on our liability will be shared between all Beneficiaries in relation to this engagement. It will be a matter for the Beneficiaries to determine such apportionment. No Beneficiary shall dispute or challenge the validity, enforceability or operation of clause 12.1 on the grounds that no such apportionment has been so agreed or that the agreed share of the limitation amount apportioned to any Beneficiary is unreasonably low. In this clause, "Beneficiary" shall include you and Other Beneficiaries.

12.3. There is no contract between you and any of our partners, directors or employees responsible, who provide the Services on behalf of AG LLP and not in their individual capacity. Our partners, directors or employees therefore do not assume any personal responsibility to you for the Services. This clause would not alter or reduce any liability that we may have to the Client. Any claim that a Client may wish to make may only be made against AG LLP.

12.4. Our total aggregate liability to you regarding the Services shall be limited to the greater of (a) £100,000; (b) ten times the fees billed by us in the twelve months immediately preceding the event giving rise to the claim; or (c) such other amount as may be specified in the Engagement Letter, which the parties agree to be fair and reasonable in all the circumstances. This applies to interest and costs, and in relation to any single matter or any group of connected matters which may be aggregated by our insurers. For the purposes of determining our maximum liability, all claims arising from the same act or omission or from a series of related acts or omissions or from the same act or omission in a series of related matters or transactions will be regarded as one claim.

12.5. Clause 12.4 does not apply to certain business recovery engagements.

12.6. We acknowledge that the limit(s) 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 partners, directors or employees.

12.7. Nothing in the Agreement shall exclude or limit our liability for death or personal injury caused by our negligence nor damage caused by intentional or fraudulent misrepresentation or restrict our liability other than as permitted by law.

12.8. We will not accept responsibility if you act on advice previously given by us without first confirming with us that the advice is still valid in light of any change in the law or your circumstances.

12.9. We will accept no liability for losses arising from changes in the law or the interpretation thereof that occur after the date on which the advice is given.

13. Complaints procedure

13.1. We aim to provide a high-quality service to our clients. 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 telephoning or writing to the partner or director dealing with your affairs.

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13.2. If the individual dealing with your affairs is unable to resolve the matter to your satisfaction please contact, Michelle Ferris, complaints partner (michelle.ferris@albertgoodman.co.uk). In the event that Michelle is the individual dealing with your affairs, please contact Dawn Baker (dawn.baker@albertgoodman.co.uk).

13.3. We undertake to look into any complaint carefully and promptly, to do all we can to explain the position to you and to do everything reasonable to address your concerns. We will acknowledge your letter within five business days of its receipt and endeavour to deal with your complaint within six (6) weeks.

13.4. If after six (6) weeks the investigation is still not concluded, you will be notified in writing, highlighting the reasons for the delay.

13.5. If there has been no confirmation from you within six (6) weeks of the firm's most recent letter, the complaint will be considered closed.

13.6. In the unlikely event that the matter cannot be resolved to your satisfaction, you may be able to claim compensation under the Chartered Accountant's Compensation Scheme. Further information about the scheme and the circumstances in which grants may be made is available on ICAEW's website: www.icaew.com/cacs.

13.7. If your complaint is in relation to how we handle your personal data, we are obligated by the Data Use and Access Act 2025 to acknowledge receipt of your complaint within thirty (30) days and ensure we respond to it fully without undue delay. Whenever possible, we will endeavour to respond to a complaint in relation to the handling of your personal data in accordance with the high standard of the process described above. Please see our Privacy Policy for further information.

14. Data protection

14.1. In this clause 14, the following definitions shall apply:

a) 'client personal data' means any personal data provided to us by you, or on your behalf, for the purpose of providing our services to you, pursuant to our letter of engagement with you;

b) 'controller', 'data subject', 'personal data', and 'process' shall have the meanings given to them in the Data Protection Legislation;

c) in this instance 'associated entity' means any entity that is permitted to operate under the Albert Goodman brand, irrespective of control

14.2. Where the Client is a data controller under Data Protection Legislation, we shall each be considered an independent data controller in relation to the client personal data. Each of us will comply with all requirements and obligations applicable to us under the Data Protection Legislation in respect of the client personal data. Notwithstanding the generality of this clause 14.2, the Client will ensure:

a) all data subjects have been provided with the necessary privacy information regarding the Client's collection and onward disclosure of client personal data to us, including, where applicable, that client personal data may be shared within our associated entities for the purposes described in clause 1.3;

b) a valid lawful basis has been established for its processing of client personal data, including any disclosure of client personal data to us for the purpose of this engagement;

c) that upon reasonable request, co-operation shall be provided, and reasonable commercial steps taken to enable us and any relevant associated entity to comply with Data Protection Legislation arising in connection with client personal data processed for the purpose of this engagement; and

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d) you have complied with all obligations applicable to you as a data controller under the Data Protection Legislation in relation to your collection, use and disclosure of client personal data to us.

14.3. You acknowledge that, where necessary for providing, administering or supporting the services under our engagement, we may share client personal data with relevant associated entities. We and each relevant associated entity will act as independent controllers and will be responsible for compliance with Data Protection Legislation in relation to our own processing activities, unless otherwise agreed in writing or required by law.

14.4. For more information on privacy and data protection, including how we handle your personal data, please see our Privacy Policy. Our Privacy Policy is available on our website or on request.

15. Retention of and access to records

15.1. During the course of our work, we will collect and retain information from you and others acting on your behalf.

15.2. You should retain records for six (6) years from the 31 January following the end of the tax year to which they relate. You should retain them for longer if HM Revenue and Customs enquire into your tax return.

15.3. We will hold a copy of your file to ensure we comply with our own legal obligations, which is usually not less than six years. After this time, we may delete some or all of your data. For more information, please contact us and we will provide you with a copy of our full data retention policy.

16. Internet and email communication

16.1. We may rely on any instructions, requests or information received by email from any person that we believe to be authorised by the Client.

16.2. Internet communications are capable of data corruption and therefore we do not accept any responsibility for changes made to such communications after their dispatch. It may therefore be inappropriate to rely on advice contained in an e-mail without obtaining written confirmation of it.

16.3. 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 e-mail is not an acceptable means of communication.

16.4. It is the responsibility of the recipient to carry out a virus check on any attachments received. Accordingly, we may intercept emails to monitor them for internal compliance and we may perform virus checks.

17. Use of artificial intelligence ("AI")

17.1. We may use software programmes, Artificial Intelligence ('AI') and internal and external search engines in the performance by us of the services that we provide to you. Please see our artificial intelligence statement.

18. Provision of probate-type services

18.1. We are not licensed or authorised for the reserved legal activity of non-contentious probate. Consequently, any work we do for you on closely aligned activities, such as estate administration or inheritance tax advice, will not be covered by the ICAEW Probate Compensation Scheme. This service will not be covered by legal professional privilege, and you will not have access to the Legal Ombudsman.

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Registered Office: Goodwood House, Blackbrook Park Avenue, Taunton TA1 2PX, a full list of members is available at this address.
Regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales.

19. Internal disputes within a client

19.1. If we become aware of a dispute between the parties who own the business, or who are in some way involved in its ownership and management, it should be noted that our client is the business (unless we have agreed otherwise) and we would not provide information or services to one party without the express knowledge and permission of all parties. Unless otherwise agreed by all the parties, we will continue to supply information to the registered office for the attention of the directors. If conflicting advice, information or instructions are received from different directors in the business, we will refer the matter back to the board of directors and take no further action until the board has agreed the action to be taken. In certain cases, we reserve the right to cease acting for the business entirely.

20. Termination

20.1. A party to the Agreement may serve written notice to immediately terminate the Agreement if:

a) the other party (i) is in material breach of the Agreement, which, if capable of remedy, has remained unresolved after 30 days from discovery of the breach; (ii) repeatedly commits breaches of its obligations; or (iii) becomes insolvent or unable to pay its debts; or

b) continuing the Services is likely to result in a breach of applicable law or regulation, our independence being compromised, or a conflict of interest which cannot be resolved by way of appropriate safeguards.

20.2. If a party wishes to terminate the Agreement outside of the above circumstances, they may terminate the Agreement or suspend its operation by giving not less than 30 days' notice in writing to the other party at any time.

20.3. Any termination or suspension under this clause 20 shall not affect any rights that may have accrued for either of us before termination or suspension and all sums due to us, billed or unbilled, shall become payable in full when termination or suspension takes effect.

20.4. Any part of these Standard Terms which by its nature or implicitly or to give effect to its purpose is to continue in force after expiry or termination of the Agreement shall survive, such as (for example) restrictions on use or confidentiality or terms protecting against liability.

21. Consumer Contracts Regulations 2013

21.1. This section applies only if you are a "consumer" and we receive your initial instructions other than in a face to face meeting on our premises –such as by letter, phone or e-mail.

21.2. Under the current legislation you generally have the right to cancel those instructions without any cost to you within 14 days of the day after you receive these Standard Terms. If however you have asked us to begin to provide our services within that 14 day period, you must pay for services provided even if the contract is later cancelled. The payment must be:

a) based on the supply of the service for the period for which it is supplied, ending when we are notified of your decision to cancel.

b) in proportion to what has been supplied in comparison with the full contracted service.

21.3. To exercise the right to cancel your instructions you must inform us of your decision to cancel by a clear statement. You may use post, email, or personal delivery. You may use the statutory "model form" set out below, or simply state that you wish to cancel.

21.4. By continuing your instructions you are agreeing that we may start work straightaway, and charge you for the reasonable costs of any work we do up to cancellation even if you exercise your cancellation rights.

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21.5. You do not have any right to cancel once we have completed our work.

21.6. By your continuing instructions you are also agreeing that any period referred to in the current legislation within which a contract should be completed is not applicable, and the contract period will run until the work is fully completed in accordance with your instructions and the timetable agreed between us.

Model form of Cancellation Notice

To: Albert Goodman LLP, Goodwood House, Blackbrook Park Avenue, Taunton, TA1 2PX

I/We hereby give you notice that I/we cancel our instructions to you.

Name of client[s]:

Address of client[s]

Signature of clients [only if notice given on paper]

Date:

22. Circumstances beyond your or our control

22.1. Neither we nor you shall be in breach of our contractual obligations or incur any liability to the other if we or you are unable to comply with the Agreement as a result of any cause beyond our or your reasonable control. In the event of any such occurrence affecting one of us, that one shall be obliged as soon as reasonably practicable to notify the other, who shall have the option of suspending or terminating the operation of the Agreement on notice taking effect immediately on delivery.

23. Contracts (Rights of Third Parties) Act 1999

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

23.2. Unless otherwise agreed by you in writing, our advice and any documents that we prepare are to be used solely in connection with this engagement, on which we are instructed and can only be relied on by the Client and the Other Beneficiaries. The Client and the Other Beneficiaries should not make copies or disclosures (save for their own internal purposes) or as required by law / regulatory authority, without our written consent.

23.3. AG LLP does not owe, nor accept, any duty to any person other than the Client and the Other Beneficiaries, and we accept no liability or responsibility for any consequences arising from reliance upon our advice by any person other than the Client and the Other Beneficiaries.

23.4. You agree to indemnify us (and any persons to whom we have subcontracted work on your behalf) in full in the event that any claim is brought against us (including any claim for negligence) for any loss arising to us as a result of any unauthorised disclosure by you of our advice or work provided to you under this engagement in writing or otherwise. This indemnity will extend to the cost of investigating and defending any such claim, including payment of our fees at our usual hourly rates for any time that we spend for so doing, as well as any costs (including legal costs) at the full indemnity rate.

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24. Governing law and jurisdiction

24.1. The Agreement is governed by and construed in accordance with English law. Each party agrees that 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 on any basis. 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.

25. Counterparts

25.1. The Agreement may be executed in any number of counterparts, and either electronically or physically. Each of these counterparts shall be deemed an original, and taken all together shall constitute one and the same Agreement.

November 2026

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