



Letter of Engagement for
Client Company
Name

In Relation to Proposal #1234



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Strictly Private & Confidential

The Directors

Client Company Name

[client address]

[ENGAGEMENT_DATE]

Engagement Letter

Dear(client contact name).....,

Thank you for engaging with(firm name)

The delivery manager responsible for the ongoing work will be decided after the acceptance of this engagement.

This letter, including the attached schedules of services together with our standard terms and conditions, sets out the basis on which we will act.

Who we are acting for

We are acting for [company_name] Only. Where you would like us to act for anyone else such as you as individual, a partnership, another limited company or a close relative we will issue a separate engagement letter to them or will include them within the schedule of services attached with this engagement letter.

Nominated person

For the avoidance of doubt, (client contact name) has agreed to act and is acting as nominated person to act on your behalf.



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By signing this engagement letter, you confirm and warrant that the nominated person/director set out above is authorised to give instructions and information to us on your behalf, and to receive our advice and work produced on behalf of you.

Period of engagement

This engagement started on [ENGAGEMENT_DATE].

The terms set out in this letter shall take effect immediately upon your countersigning this letter and returning it to us. Where we receive written instruction to start work before receiving a signed copy of this letter, we will treat that as acceptance of all the terms of this engagement letter, unless we hear from you to the contrary within days of you giving that instruction. Detailed information regarding Terms of service is provided in point 20 of the standard terms and conditions.

Scope of Services

We have listed below the work which you have instructed us to carry out, the detail of which is contained in the attached schedule of services.

These states your and our responsibilities in relation to the work to be carried out. If we agree to carry out additional services for you, we will provide you with a new or amended engagement letter and schedules. Only the services that are listed in the attached schedules are included within the scope of our instructions. If there is additional work that you wish us to carry out which is not listed in the schedules, please let us know, and we will discuss with you whether they can be included in the scope of our work (please note that this may involve agreeing with you a revised scope of work).

The first period for which we will be responsible is the date from which we will be providing each service as mentioned in the schedule of services. We will not deal with earlier years



unless you specifically ask us to do so and will not be liable for any work or loss as a result of past events.

Automatic exchange of information (AEOI), including Foreign Account Tax Compliance Act (FATCA) Unless covered by a separate engagement letter or another schedule to this letter, we will not be responsible for compliance with the International Tax Compliance Regulations 2015, produced as a result of AEOI. However, if required to do so, we can provide advice on requirements under these regulations. We can also provide advice on setting up the appropriate systems to identify and report on your clients or beneficiaries affected by AEOI. Fees As discussed in our original proposal agreed between us, the fees for the work for the period as specified in the scope of services shall be as disclosed in the proposal/based on our hourly rates as mentioned in the terms and conditions section of this proposal. Any additional work provided will be charged at our normal hourly rate. Our hourly standard fees for this period will be charged in accordance with paragraph 11 of our attached standard terms and conditions. Please review these to ensure that you understand the basis of our charges and our payment terms. In case of recurring work, the fees will be the same for every period unless notified by the delivery manager in advance.

Limitation of liability We specifically draw your attention to paragraph 18 of our standard terms and conditions and the final paragraph of each schedule, which sets out the basis on which we limit our liability to you and to others. You should read this in conjunction with paragraph 19 of our standard terms and conditions, which excludes liability to third parties. These are important clauses, and you should read them and ensure you are happy with them.

There are no third parties that we have agreed should be entitled to rely on the work done pursuant to this engagement letter. In agreeing these figures with you, we have taken into account the nature of the Engagement, the availability to us of Professional indemnity insurance cover and other options available to you.



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Requirements of the Data Protection Act (DPA) 2018 and the General Data Protection Regulation (GDPR) The DPA 2018 and GDPR set out a number of requirements in relation to the processing of personal data. Here at(firm name)....., we take your privacy and the privacy of the information we process seriously. We will only use your personal information and the personal information you give us access to under this contract to administer your account and to provide the services you have requested from us. We attach our privacy notice setting out our approach to handling your information. In signing one copy of this letter, you will be indicating that you have read and agreed the terms under which we operate as set out in this notice.

In addition, please note that we require your agreement on several specific points, which are also included in the acceptance section below. (a) Alternate arrangements Please note that we have arrangements in place for an alternate to deal with matters in the event of permanent incapacity or illness. This provides protection to you in the event that I cannot act on your behalf, and in signing this letter, you agree to the alternate having access to all of the information I hold in order to make initial contact with you and agree the work to be undertaken during my incapacity. You can choose to appoint another agent at that stage if you wish. (b) Secure communications and transfer of data We will communicate or transfer data using the following:

- Post/hard-copy documents
- Emails *
- Dropbox, Google Drive, One Drive or similar cloud-based data sharing/survey administration software
- Cloud-based accounting software (such as Xero, quickbooks and Capium etc)

*If you require us to correspond with you by email that is not encrypted or password protected, you also accept the risks associated with this form of communication. Unless you specify us not to, we may communicate with you through any of the above mediums.



Standard Terms and Conditions

These terms and conditions should be read alongside the privacy notice.

1. Applicable law Our engagement letter, the schedule of services and our standard terms and conditions of business are governed by, and should be construed in accordance with, the law and practice of England and Wales. Each party agrees that the courts of England and Wales 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 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.

2. Client identification and verification As with other professional services firms, we are required to identify and verify our clients for the purposes of the UK anti-money laundering legislation. We cannot start work until this requirement has been met. We may request from you, and retain, such information and documentation as we require for these purposes and/or make searches of appropriate databases including ID verification software. If you are undertaking business that requires you to be supervised by an appropriate supervisory authority to follow anti-money laundering regulations, including if you accept or make high value cash payments of €10,000 or more (or equivalent in any currency) in exchange for goods, you must inform us.



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3. Client money If we hold money on your behalf, such money will be held in trust in a client bank account, which is segregated from the firm’s funds. The account will be operated, and all funds dealt with in accordance with the Association of Chartered Certified Accountants (ACCA) rules.

4. Commissions and other benefits In some circumstances we may receive commissions and/or other benefits for introductions to other professionals or in respect of transactions that we arrange for you. Where this happens, we will notify you in writing of the amount and terms of payment and receipt of any such commissions or benefits. The fees you would otherwise pay will not be reduced by the amount of the commissions or benefits. In special circumstances we may reduce the fees that we would otherwise charge by the amount of commission retained.

5. Complaints We are committed to providing you with a high-quality service that is both efficient and effective. However, should there be any cause for complaint in relation to any aspect of our service, please contact us at(email)..... We agree to look into any complaint carefully, escalate it to the relevant level and promptly do everything reasonable to try and resolve it. If you are still not satisfied you can refer your complaint to our professional body, ACCA.

6. Confidentiality We shall take all reasonable steps to preserve confidentiality. However, a practitioner may be required by law (whether in the UK or overseas), by regulatory bodies or by insurers



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to disclose information about their clients. This has therefore been covered in the separate privacy notice included. Unless we are authorised by you to disclose information on your behalf, this undertaking will apply during and after this engagement.

We may, on occasions, subcontract work on your affairs to other tax or accounting professionals. The subcontractors will be bound by our client confidentiality and security terms.

7. Conflicts of interest If there is a conflict of interest in our relationship with you or in our relationship with you and another client that is capable of being addressed successfully by the adoption of suitable safeguards to protect your interests, then we will adopt those safeguards. Where conflicts are identified that cannot be managed in a way that protects your interests then we regret that we will be unable to provide further services. If this arises, we will inform you promptly. We reserve the right to act for other clients whose interests are not the same as or are averse to yours, subject, of course, to the obligations of confidentiality referred to above.

8. Data protection

If consent is to be relied upon as a basis for the processing of personal data, the issue of consent should be expressly and specifically addressed in the engagement letter/acceptance.

You acknowledge that we will act in accordance with the privacy notice we have supplied to you.

9. Disengagement

Should we resign or be requested to resign we will normally issue a disengagement letter to ensure that our respective responsibilities are clear. Should we have no contact with you for a period of one year or more, we may issue to your last known address a disengagement letter. Our professional relationship post the issue of the disengagement letter shall cease to exist, and we shall not be liable for any events post the date of issue of the disengagement letter. The disengagement letter shall be signed



and reverted back to us within days. After the end of days of sending letter the engagement shall be deemed disengaged. We reserve the right following termination for any reason to destroy any of your documents that we have not been able to return to you after a period of six months unless other laws or regulations require otherwise.

10. Electronic and other communication As instructed, we will communicate with you and with any third parties you instruct us to as set out in our covering letter and privacy notice via email or by other electronic means. The recipient is responsible for virus-checking emails and any attachments. With electronic communication there is a risk of non-receipt, delayed receipt, inadvertent misdirection or interception by third parties. We use virus-scanning software to reduce the risk of viruses and similar damaging items being transmitted through emails or electronic storage devices. However, electronic communication is not totally secure, and we cannot be held responsible for damage or loss caused by viruses, nor for communications that are corrupted or altered after dispatch. Nor can we accept any liability for problems or accidental errors relating to this means of communication, especially in relation to commercially sensitive material. These are risks you must accept in return for greater efficiency and lower costs. If you do not wish to accept these risks, please let us know and we will communicate by hard copy, other than where electronic submission is mandatory.

Any communication by us with you sent through the post or DX system is deemed to arrive at your postal address two working days after the day that the document was sent.

Where we are authorised by you to access information held electronically by any regulatory authority like HMRC, Companies House, we may have access to more information than we need and will only access records reasonably required to carry out the contract.

You are required to keep us up to date with accurate contact details at all times. This is important to ensure that communications and papers are not sent to the incorrect address.



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Information and documents sent to the provided address shall be deemed to be received and we shall not be responsible for non-receipt due to incorrect address provided to us.

11. Fees and payment terms

Our fees will be charged as mentioned in our proposal. Any changes in assumptions or additional services that are not included in the list of agreed services under fixed fee arrangement will be adjusted or separately invoiced based on time spent and level of skill and responsibility. However where we have discussed in advance that additional work will be negotiated separately as a lump sum we will charge additional fees based on the discussed rather than at standard hourly rates.

A premium of 50% will be charged in case the documents or information are not received for individual services within the time period mentioned in their individual schedule of services.



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Fees And Payment Terms

Our standard hourly rates for any out of scope work is as below: Our fees may depend not only upon the time spent on your affairs but also on the level of skill and responsibility, and the importance and value of the advice that we provide, as well as the level of risk. Our standard hourly rates for any out of scope work is as below:

Position	Standard GBP per hour	Premium GBP per hour
Senior Partner	£150	£75
Partner	£125	£50
Manager	£100	£25
Senior Tax Associate	£80	£15
Tax Associate	£50	£0



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THE SERVICES YOU HAVE SELECTED

Here is a full explanation of the services you have chosen in this proposal.

Annual Accounts and Corporation Tax Return

As a limited company, you are required to prepare statutory accounts and submit these to Companies House annually. This is all included within your quote and you will have peace of mind knowing that this is all taken care of for you. You are also required to file a Corporation Tax Return annually with HMRC. We'll take care of everything that HMRC require and inform you of the corporation tax payment required in plenty of time.

Our service include:

- Dedicated support from a named accountant.
- Day-to-day support from our accountants.
- Tax saving tips/advice in relation to the company's property portfolio.
- Review of the annual accounts and tax return from a qualified accountant.



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Privacy Notice Issued By [Firm's Name]

INTRODUCTION

The Data Protection Act 2018 (“DPA 2018”) and the General Data Protection Regulation (“GDPR”) impose certain legal obligations in connection with the processing of personal data.(firm name)..... is a data controller within the meaning of the GDPR and we process personal data. The firm’s contact details

are as follows: (office address)(Email:). We may amend this privacy notice from time to time. If we do so, we will supply you with and/or otherwise make available to you a copy of the amended privacy notice. Where we act as a data processor on behalf of a data controller (for example, when processing payroll), we provide an additional schedule setting out required information as part of that agreement. That additional schedule should be read in conjunction with this privacy notice.

THE PURPOSES FOR WHICH WE INTEND TO PROCESS PERSONAL DATA

We intend to process personal data for the following purposes:

- To enable us to supply professional services to you as our client.
- To fulfil our obligations under relevant laws in force from time to time (e.g. the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 (“MLR 2017”)).
- To comply with professional obligations to which we are subject as a member of Association of Chartered Certified Accountants (ACCA) and Chartered Institute of Taxation (CIOT).



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- To use in the investigation and/or defence of potential complaints, disciplinary proceedings and legal proceedings or with a enforcement agency for process- ing overdue.
- To enable us to invoice you for our services and investigate/address any attendant fee disputes that may have arisen.
- To contact you about other services we provide which may be of interest to you if you have consented to us doing so.
- To validate reviews made by you with a reviewer having an appropriate data processing agreement.

THE LEGAL BASES FOR OUR INTENDED PROCESSING OF PERSONAL DATA

Our intended processing of personal data has the following legal bases:

- At the time you instructed us to act, you gave consent to our processing your personal data for the purposes listed above.
- The processing is necessary for the performance of our contract with you.
- The processing is necessary for compliance with legal obligations to which we are subject (e.g. MLR 2017).
- The processing is necessary for the purposes of the following legitimate interests which we pursue:
 - Dealing with regulatory authorities correspondence and enquiry
 - Preparing and filing tax returns and other claims with HMRC where we deal with your tax matters.
 - Preparing and filing returns with the Companies House where we communicate with companies house on your behalf
 - Any other matters required for the compliance work as instructed by you



It is a requirement of our contract with you that you provide us with the personal data that we request. If you do not provide the information that we request, we may not be able to provide professional services to you. If this is the case, we will not be able to commence acting or will need to cease to act.

PERSONS/ORGANISATIONS TO WHOM WE MAY GIVE PERSONAL DATA

We may share your personal data with:

- regulatory authorities like HMRC, companies house
- any third parties with whom you require or permit us to correspond
- subcontractors
- an alternate appointed by us in the event of incapacity or death
- tax insurance providers
- professional indemnity insurers
- our professional bodies (Association of Chartered Certified Accountants and Chartered Institute of Taxation and/or the Office of Professional Body Anti-Money Laundering Supervisors (OPBAS) in relation to practice assurance and/or the requirements of MLR 2017 (or any similar legislation)

If the law allows or requires us to do so, we may share your personal data with:

- the police and law enforcement agencies
- courts and tribunals
- the Information Commissioner's Office ("ICO")

We may need to share your personal data with the third parties identified above in order to comply with our legal obligations, including our legal obligations to you. We may also share data basic data with review agents to validate your reviews. If you ask us not to share your personal data with such third parties, we may need to cease to act.

TRANSFERS OF PERSONAL DATA OUTSIDE THE EEA



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Your personal data will be processed in the EEA and outside EEA. For the data processed outside EEA, we ensure the data processing is compliant with GDPR.

RETENTION OF PERSONAL DATA

When acting as a data controller and in accordance with recognised good practice within the tax and accountancy sector we will retain all of our records relating to you as follows:

- where tax returns have been prepared it is our policy to retain information for 7 years from the end of the tax year to which the information relates or from the date of filing the tax returns whichever is later.
- where ad hoc advisory work has been undertaken it is our policy to retain information for 6 years from the date the business relationship ceased.
- where we have an ongoing client relationship, data which is needed for more than one year's tax compliance (e.g. capital gains base costs and claims and elections submitted to HMRC) is retained throughout the period of the relationship but will be deleted 6 years after the end of the business relationship unless you as our client ask us to retain it for a longer period.

Our contractual terms provide for the destruction of documents after 10 years and therefore agreement to the contractual terms is taken as agreement to the retention of records for this period, and to their destruction thereafter.

You are responsible for retaining information that we send to you (including details of capital gains base costs and claims and elections submitted) and this will be supplied in the form agreed between us. Documents and records relevant to your tax affairs are required by law to be retained by you as follows:

Individuals, trustees and partnerships

- with trading or rental income: five years and 10 months after the end of the tax year;
- otherwise: 22 months after the end of the tax year.



Companies, LLPs and other corporate entities

- six years from the end of the accounting period.

Where we act as a data processor as defined in DPA 2018, we will delete or return all personal data to the data controller as agreed with the controller at the termination of the contract.

REQUESTING PERSONAL DATA WE HOLD ABOUT YOU (SUBJECT ACCESS REQUESTS)

You have a right to request access to your personal data that we hold. Such requests are known as ‘subject access requests’ (“SARs”).

Please provide all SARs in writing marked for the attention of

To help us provide the information you want and deal with your request more quickly, you should include enough details to enable us to verify your identity and locate the relevant information. For example, you may have to tell us:

- your date of birth
- previous or other name(s) you have used
- your previous addresses in the past five years
- personal reference number(s) that we may have given you, for example your national insurance number, your tax reference number or your VAT registration number
- what type of information you want to know

If you do not have a national insurance number, we may require a copy of:

- the back page of your passport or a copy of your driving licence; and
- a recent utility bill.

DPA 2018 requires that we comply with a SAR promptly and in any event within one month of receipt. There are, however, some circumstances in which the law allows us to refuse to provide access to personal data in response to a SAR (e.g. if you have previously made a similar request and there has been little or no change to the data since we complied with the original request).



WE WILL NOT CHARGE YOU FOR DEALING WITH A SAR You can ask someone else to request information on your behalf – for example, a friend, relative or solicitor. We must have your authority to respond to a SAR made on your behalf. You can provide such authority by signing a letter which states that you authorise the person concerned to write to us for information about you, and/or receive our reply. Where you are a data controller and we act for you as a data processor (e.g. by processing payroll), we will assist you with SARs on the same basis as is set out above.

PUTTING THINGS RIGHT (THE RIGHT TO RECTIFICATION) You have a right to obtain the rectification of any inaccurate personal data concerning you that we hold. You also have a right to have any incomplete personal data that we hold about you completed. Should you become aware that any personal data that we hold about you is inaccurate and/or incomplete, please inform us immediately so we can correct and/or complete it.

DELETING YOUR RECORDS (THE RIGHT TO ERASURE) In certain circumstances you have a right to have the personal data that we hold about you erased. Further information is available on the ICO website (www.ico.org.uk). If you would like your personal data to be erased, please inform us immediately and we will consider your request. In certain circumstances we have the right to refuse to comply with a request for erasure. If applicable, we will supply you with the reasons for refusing your request.

THE RIGHT TO RESTRICT PROCESSING AND THE RIGHT TO OBJECT In certain circumstances you have the right to ‘block’ or suppress the processing of personal data or to object to the processing of that information. Further information is available on the ICO website (www.ico.org.uk). Please inform us immediately if you want us to cease to process your information or you object to processing so that we can consider what action, if any, is appropriate.

OBTAINING AND REUSING PERSONAL DATA (THE RIGHT TO DATA PORTABILITY)



In certain circumstances you have the right to be provided with the personal data that we hold about you in a machine-readable format, e.g. so that the data can easily be provided to a new professional adviser. Further information is available on the ICO website (www.ico.org.uk). The right to data portability only applies:

- to personal data an individual has provided to a controller;
- where the processing is based on the individual's consent or for the performance of a contract; and
- when processing is carried out by automated means

We will respond to any data portability requests made to us without undue delay and within one month. We may extend the period by a further two months where the request is complex, or a number of requests are received but we will inform you within one month of the receipt of the request and explain why the extension is necessary.

WITHDRAWAL OF CONSENT

Where you have consented to our processing of your personal data, you have the right to withdraw that consent at any time. Please inform us immediately if you wish to withdraw your consent.

Please note:

- the withdrawal of consent does not affect the lawfulness of earlier processing
- if you withdraw your consent, we may not be able to continue to provide services to you
- even if you withdraw your consent, it may remain lawful for us to process your data on another legal basis (e.g. because we have a legal obligation to continue to process your data)

AUTOMATED DECISION-MAKING

We do not intend to use automated decision-making in relation to your personal data.



COMPLAINTS If you have requested details of the information we hold about you and you are not happy with our response, or you think we have not complied with the GDPR or DPA 2018 in some other way, you can complain to us. Please send any complaints to(relevant person).....,(office address)..... If you are not happy with our response, you have a right to lodge a complaint with the ICO (www.ico.org.uk).

Agreement of Terms

The terms set out in this engagement letter, along with our terms and conditions and all schedules of services, shall take effect immediately.

- We will terminate the engagement should our sign on procedures not be satisfactorily completed in a reasonable timescale.
- 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.
- If this letter is not in accordance with your understanding of the scope of our engagement or your circumstances have changed, please let us know.

The terms of this engagement letter and documents supplied with it form the entire contract between us and will be effective for future years unless we advise you of any change.

You confirm your agreement to:

- The terms of this letter
- The scope of the assignment
- The attached schedules of service



- The standard terms and conditions
- The [proposal_type] [proposal_number] by continuing to use our services.

We look forward to acting for you.

Yours sincerely,

..... (Firm Name).....



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