

Letter of engagement

The directors of

DD/MM/YYYY

Dear.....,

We are pleased to accept the instruction to act as the Agent to submit your Self Assessment Tax Return and are writing to confirm the terms of our appointment.

The purpose of this letter, is to set out our terms for carrying out the work and to clarify our respective responsibilities.

Period of engagement

1. This agreement is effective from
2. Toria's Books Ltd will not be responsible for earlier periods. The company's previous accountant, if different from ours, will deal with outstanding returns, assessments and other matters relating to earlier periods and will agree the position with the relevant authorities.

Our responsibility to you

3. Toria's Books Ltd have set out the agreed scope and objectives of your instructions within this letter of engagement. Any subsequent changes will be discussed with you and where appropriate a new letter of engagement will be agreed. We shall proceed on the basis of the instructions we have received from you and will rely on you to tell us as soon as possible if anything occurs which renders any information previously given to us as incorrect or inaccurate. We shall not be responsible for any failure to advise or comment on any matter that falls outside the specific scope of your instructions. We cannot accept any responsibility for any event, loss or situation unless it is one against which it is the expressed purpose of these instructions to provide protection.

Your responsibility to us

4. The advice that Toria's Books Ltd gives can only be as good as the information on which it is based. In so far as that information is provided by you, or by third parties with your permission, your responsibility arises as soon as possible if any circumstances or facts alter, as any alteration may have a significant impact on the advice given. If the circumstances change therefore or your needs alter, advise us of the alteration as soon as possible in writing.

Payment Terms

5. Payment will be required before any work is undertaken.

Payment will be of the following value, £200 for a Tax return.

Upon acceptance of this Agreement we will require the following details from you to enable us to act as your Agent: Full name. Address. D.O.B. NI number. UTR (Unique Tax Payer Reference number) once requested to act as your agent it can take up to 14 days to receive the code from HMRC, once you are in receipt of this you need to give us the code so we can go ahead and perform the tasks necessary.

Any Invoices not paid by the date stated on it will incur a fee, this will be an initial £10 falling due the day after payment is required and then 1.5 % a month until Payment is received.

Statutory responsibilities

6. As directors of the company, you are responsible for ensuring that the company maintains proper books and records, unless this is in the scope of work that you wish us to carry out for you and for preparing accounts (financial statements) for each financial year, which give a true and fair view of the state of affairs of the company and of its profit or loss for that period. In preparing those accounts you must:
 - 6.1. Select suitable accounting policies and then apply them consistently.
 - 6.2. Make judgments and estimates that are reasonable and prudent.
 - 6.3. Prepare the accounts on the going concern basis unless it is not appropriate to presume that the company will continue in business.
7. It is your responsibility to keep proper accounting records that disclose with reasonable accuracy at any particular time the financial position of the company. It is also your responsibility to safeguard the assets of the company and for taking reasonable steps for the prevention of and detection of fraud and other irregularities with an appropriate system of internal controls.
8. You are also responsible for making available to us, as and when required, all the company's accounting records and all other relevant records and related information, including minutes of all management and shareholders' meetings. We are entitled to require from the company's officers such other information and explanations as we think necessary for the performance of our duties as auditor.
9. As your Agent and/or Bookkeeper we will report to you whether, in our opinion, the accounts of the company, give a true and fair view of the state of the company's affairs, and of the profit or loss for the year, and whether they have been prepared in accordance with the Companies Act 2006. In arriving at our opinion we are required to consider the following matters, and to report on any in respect of which we are not satisfied:

Our service to you

10. Toria's Books Ltd aim to be on hand to answer any related queries as quickly as possible, we aim to give you good service and be as efficient as possible. The completed Return will be printed if you so wish and sent with receipt of submission and calculation to you with a receipt of our invoice paid by you upon taking our services.

Other services

11. You may request that we provide other services from time to time. These services will need to be quoted separately we will issue a separate letter of engagement and scope of work to be performed accordingly.

Agreement of terms

12. This letter supersedes any previous engagement letter. Once it has been agreed, this letter will remain effective until it is replaced.
13. 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.

14. Toria's Books Ltd would be grateful if you could confirm your agreement to the terms of this letter by signing the enclosed copy and returning it to us immediately.
15. 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.

Your personal information

16. Your personal information will only be kept in the password protected software, the minimum details are kept to be able to invoice you, any other information will be destroyed once used. Your data will not be used for anything other than the work you have instructed us to complete and it will not be shared or passed on elsewhere.
17. We use passwords on all our equipment and software.
18. By signing this agreement and instructing us to carry out work on your behalf you are saying you agree to this as we cannot do our job without the information.
19. All paperwork given to us will be returned once work is submitted to HMRC in the case of tax returns and for monthly work if we receive paperwork it will be returned to you once processed.

Yours sincerely,

For and on behalf of
Toria's Books Ltd

I/we confirm that I/we have read and understood the contents of this letter and the related terms and conditions and agree that it accurately reflects my/our fair understanding of the services that I/we require you to undertake.

Signed..... Date.....

For and on behalf of
Company Name:

Information requested:

Full name:

Address:

.....Post Code

D.O.B:

NI number:

UTR (Unique Tax Payer Reference number):