

EU SERVICES DIRECTIVE

Regulatory Requirement:

RESPONSES

1.	Name of firm	Rothman Pantall LLP
2.	Legal form	Limited Liability Partnership
3.	Postal address	24 Park Road South, Havant, Hants PO9 1HB
4.	Fax number Email address	+44 (0) 23 9247 4022 havant@rothmansllp.com
5.	Telephone number	+44 (0) 23 9248 2683
3.	Postal address	Avebury House, St Peter Street, Winchester, Hants SO23 8BN
4.	Fax number Email address	+44 (0) 1962 842 346 winchester@rothmansllp.com
5.	Telephone number	+44 (0) 1962 842 345
3.	Postal address	Fryern House, 125 Winchester Road, Chandlers Ford, Hants SO53 2DR
4.	Fax number Email address	+44 (0) 23 8025 8700 chandlersford@rothmansllp.com
5.	Telephone number	+44 (0) 23 8026 5550
3.	Postal address	10 Romsey Road, Eastleigh, Hants SO50 9AL
4.	Fax number Email address	+44 (0) 23 8061 6558 eastleigh@rothmansllp.com
5.	Telephone number	+44 (0) 23 8061 4555
3.	Postal address	229 West Street, Fareham, Hants PO16 0HZ
4.	Fax number Email address	+44 (0) 1329 822 647 fareham@rothmansllp.com
5.	Telephone number	+44 (0) 329 280 221
3.	Postal address	88 Northern Road, Cosham, Portsmouth, Hants PO6 3ER
4.	Fax number Email address	+44 (0) 23 9237 3118 portsmouth-north@rothmansllp.com
5.	Telephone number	+44 (0) 23 9238 3207

3.	Postal address	10 Landport Terrace, Portsmouth, Hants PO1 RG
4.	Fax number Email address	+44 (0) 23 9282 4482 portsmouth-south@rothmansllp.com
5.	Telephone number	+44 (0) 23 9282 3777
3.	Postal address	114 Christchurch Road, Ringwood, Hants BH24 1DP
4.	Fax number Email address	+44 (0) 1425 480 514 ringwood@rothmansllp.com
5.	Telephone number	+44 (0) 1425 479 977
3.	Postal address	10 St Ann Street, Salisbury, Wilts SP1 2DN
4.	Fax number Email address	+44 (0) 1722 323 482 salisbury@rothmansllp.com
5.	Telephone number	+44 (0) 1722 413 413
3.	Postal address	10 Little Park Farm Road, Segensworth West, Fareham, Hants PO15 5TD
4.	Fax number Email address	+44 (0) 1489 576 394 segensworth@rothmansllp.com
5.	Telephone number	+44 (0) 1489 575 428
3.	Postal address	10 Oxford Street, Southampton, Hants SO14 3DJ
4.	Fax number Email address	+44 (0) 23 8022 9551 southampton@rothmansllp.com
5.	Telephone number	+44 (0) 23 8021 1088
3.	Postal address	Old Inn House, 2 Carshalton Road, Sutton, Surrey SM1 4RA
4.	Fax number Email address	+44 (0) 20 8643 6160 sutton@rothmansllp.com
5.	Telephone number	+44 (0) 20 8642 1048
6.	Registered office	Avebury House, St Peter Street, Winchester, Hants SO23 8BN

7.	If the provider is carrying on a regulated profession, any professional body with which the provider is registered, the professional title and the member state in which that title has been granted.	Registered to carry on audit work in the UK by the Institute of Chartered Accountants in England and Wales.
8.	If the firm is registered in a public register, the name of the register and the provider's registration number or equivalent means of identification in that register.	Details about our audit registration can be viewed at www.auditregister.org.uk , under reference number TN000002141
9.	If the activity is subject to an authorisation scheme, the particulars of the relevant competent authority.	See item 19 below.
10.	VAT number	973 262701
11.	The general terms and conditions, if any, used by the provider.	See Standard Terms and Conditions of Business in Appendix 'A'*
12.	The existence of contractual terms, if any, used by the provider concerning the law applicable to the contract or to the competent courts.	
13.	The existence of any after-sales guarantee, but only if this is not imposed by law.	None
14.	The price of the service, where a price is pre-determined by the provider for a given type of service.	Not applicable
15.	The main features of the service, if not already apparent from the context.	Chartered Accountants
16.	If the firm is subject to a requirement to hold any professional liability insurance: (i) the contact details of the insurer, and (ii) the territorial coverage of the insurance.	In accordance with the disclosure requirements of the Provision of Services Regulations 2009, our professional indemnity insurance is provided by a number of insurers. The lead underwriter is Ace European Group Ltd, Ace Building, 100 Leadenhall Street, London EC3A 3BP. Any notice to Ace European Group Ltd to be made via: Lockton Companies LLP, The St Botolph Building, 138 Houndsditch, London EC3A 7AG. The territorial coverage is worldwide.

17.	<p>If the firm has a dispute resolution procedure, the client must be informed of this by mentioning it in any information document in which the firm gives a detailed description of the service, with information about how the procedure operates.</p> <p>It is a requirement of Regulation 12 that a firm must respond to complaints as quickly as possible and make their best efforts to find a satisfactory solution.</p>	<p>See the *Standard Terms and Conditions of Business included with all Letters of Engagement sent to clients.</p>
18.	<p>Information on other activities undertaken by the firm that are directly linked to the service in question and on the measures taken to avoid conflicts of interest. This information must also be included in any information document in which the firm gives a detailed description of the service.</p>	<p>If a conflict of interest should arise, either between two or more of our clients, or in the provision of multiple services to a single client, we will take such steps as are necessary to deal with the conflict. In resolving the conflict, we would be guided by the Code of Ethics of The Institute of Chartered Accountants in England and Wales which can be viewed at www.icaew.com/membershandbook, section 3, sub-section 220.</p>
19.	<p>If the firm is carrying on a regulated profession, a reference to the professional rules applicable and how to access them.</p>	<p>Audit Regulations and Guidance, which can be found at www.icaew.com/auditnews. Also, International Standards on Auditing (UK and Ireland) at www.frc.org.uk/apb/publications/isa.cfm.</p>
20.	<p>Any codes of conduct to which the firm is subject and the address at which these codes may be consulted by electronic means, specifying the language available.</p>	<p>The Institute's Code of Ethics which can be found at www.icaew.com/membershandbook, section 3.</p> <p>Also, APB Ethical Standards at www.frc.org.uk/apb/publications/ethical.cfm.</p>
21.	<p>If the prices of services are not predetermined then, for a particular service or, if an exact price cannot be given, the method for calculating the price so that it can be checked by the recipient; or provide a sufficiently detailed estimate.</p>	<p>We comply with the requirement in paragraph 240.2A of the Code of Ethics to confirm fee arrangements in writing.</p> <p>In most cases fees are calculated based on the level of the work undertaken and the chargeable rate per hour of the person or persons undertaking that work.</p>

* Appendix A - An example of our Standard Terms and Conditions of Business

STANDARD TERMS AND CONDITIONS OF BUSINESS

General

These Standard Terms and Conditions of Business ('Terms') apply to the services which Rothman Pantall LLP supplies to its clients. In these Terms, references to 'Rothman Pantall', 'we', 'us' or 'our' are references to Rothman Pantall LLP and any successor or assignee. Rothman Pantall LLP is a limited liability partnership incorporated in England and Wales with registered number OC342585 and registered office at Avebury House, St Peter Street, Winchester, Hampshire SO23 8BN.

When you instruct us in relation to a new matter or case, we will normally send you a letter confirming your instructions (an "**engagement letter**"). The terms of an engagement letter (if any)

and these Terms will together form the contract between us in relation to that matter or case. If you are arranging for any other person to pay our fees and expenses on a matter you must ensure that they are aware of the Terms and the arrangements agreed in your engagement letter.

These Terms supersede any earlier terms of business we may have provided to you.

Your contract is a contract with Rothman Pantall LLP. A limited liability partnership is a body corporate which has 'members'. However, it is more usual for senior professionals to be referred to as 'partners'. We have decided to retain the traditional title of 'partner' to describe members of the LLP. There is, however, no partnership between the members or employees or between the members or the employees and the LLP. A reference in these Terms or otherwise in the course of your dealings with us, to a person being a 'partner', is a reference to that person in his capacity as a member or employee of the LLP. We also use the descriptions 'Director' and 'Manager' to refer to senior employees of the LLP. Such references are not intended to refer to or infer the existence of any business or company other than Rothman Pantall LLP.

There is no contract between you and any member, employee or consultant of the LLP. Any advice given to (or other work done for) you by a member, employee or consultant of the LLP is given (or done) by that person on behalf of the LLP and not in his or her individual capacity and no such person assumes any personal responsibility to you for the advice or other work.

You agree that, to the extent permitted under any applicable law, if, as a matter of law, a duty of care, or any other duty, liability or obligation would otherwise be owed to you by any member, employee or consultant of the LLP, such duty is hereby excluded and you agree that you will not bring any claim – whether on the basis of breach of contract, tort (including, without limitation, negligence), breach of statutory duty or otherwise howsoever (including for contribution or indemnity) – against any member, employee or consultant of the LLP in respect of any loss or damage that you or any person or company associated with you suffer or incur, directly or indirectly, in connection in any way with any advice given to or other work done for you. Accordingly, any claim that you wish to make can only be made against the LLP and not against a member, employee or consultant of the LLP.

Each member, employee and consultant of the LLP shall be entitled to the benefit of these provisions under the Contracts (Rights of Third Parties) Act 1999, but LLP's contract with you may be varied from time to time or terminated without the consent of any such person.

Data Protection

Sections 11 and 12 of the Data Protection Act 1998 place express obligations on you as a data controller where we as a data processor undertake the processing of personal data on your behalf. We therefore confirm that we will at all times comply with the requirements of the Data Protection Act 1998 when processing data on your behalf. In particular we confirm that we have adequate security measures in place and that we will comply with any obligations equivalent to those placed on you as a data controller.

Investment services

Since we are not authorised by the Financial Services Authority then we may have to refer you to someone who is authorised if you need advice on investments. However, as we are licensed by the Institute of Chartered Accountants in England and Wales, we may be able to provide certain investment services that are complementary to, or arise out of, the professional services we are providing to you.

Such advice may include:

- advise you on investments generally, but not recommend a particular investment or type of investment;
- refer you to a Permitted Third Party (PTP) (an independent firm authorised by the FSA), assist you and the PTP during the course of any advice given by that party and comment on, or explain, the advice received (but not make alternative recommendations). The PTP will issue you with his own terms and conditions letter, will be remunerated separately for his services and will take full responsibility for compliance with the requirements of the Financial Services and Markets Act 2000;
- advise you in connection with the disposal of an investment, other than your rights in a pension policy or scheme;
- advise and assist you in transactions concerning shares or other securities not quoted on a recognised exchange;
- assist you in making arrangements for transactions in investments in certain circumstances; and
- manage investments or act as trustee (or donee of a power of attorney) where decisions to invest are taken on the advice of an authorised person.

We may also, on the understanding that the shares or other securities of the company are not publicly traded:

- advise the company, existing or prospective shareholders in relation to exercising rights, taking benefits or share options, valuations and methods of such valuations;

- arrange any agreements in connection with the issue, sale or transfer of the company's shares or other securities;
- arrange for the issue of new shares; and
- act as the addressee to receive confirmation of acceptance of offer documents, etc.

The LLP may receive commission from any introduction to an associated company or a PTP in connection with the above, in which case you will be fully informed of the expected size and nature of such commission at the time of the introduction. Such commission will be held in our clients' account until we receive instructions from you as to how it should be treated.

In the event of no such instructions being received, we may use such monies against any fees that have been outstanding for 30 days or more and concerning which you are not in dispute with us.

We may also request that you allow us to retain such commissions to cover our costs in connection with the above, but permission will be sought separately from you in these circumstances. If you are dissatisfied in any way about our services described in this section, you should follow the procedures set out in the 'Help us to give you the right service' section of this letter and, if in the unlikely event that we cannot meet our liabilities to you, you may be able to claim compensation under the Chartered Accountants Compensation Scheme.

We are not authorised by the Financial Services Authority. However, we are included on the Register maintained by the Financial Services Authority so that we can carry on insurance mediation activity, which is broadly the advising on, selling and administration of insurance contracts. This part of our business, including arrangements for complaints or redress if something goes wrong, is regulated by The Institute of Chartered Accountants in England and Wales. The register can be accessed via the Financial Services Authority website at www.fsa.gov.uk/register.

Other services

There are many other areas where we can be of assistance and we shall be pleased to discuss any matters with you. These other services include:

- a) reports in support of returns or claims, eg insurance company certificates, Government claims, etc;
- b) advice on financial matters;
- c) management accounting, including such matters as cash flow statements, costing systems, etc, and advice on management;
- d) advice on the selection and implementation of computer systems;
- e) investigations for special purposes, eg acquisitions of other businesses or examination of specific aspects of your business; and
- f) advice on the selection and recruitment of staff.

Retention of and access to records

During the course of our work we will collect information from you and others acting on your behalf and will return any original documents to you following the preparation of your financial statements. You should retain these records for at least 6 years from the end of the accounting year to which they relate.

Whilst certain documents may legally belong to you, we intend to destroy correspondence and other papers that we store which are more than 6 years old, other than documents which we consider to be of continuing significance. If you require retention of any document you must notify us of that fact in writing.

Clients' monies

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 the LLP's funds. The account will be operated in accordance with the Clients' Money Regulations of the Institute of Chartered Accountants in England and Wales.

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 £25. Any such interest would be calculated using the prevailing rate applied by HSBC for small deposits subject to a minimum period of notice for withdrawals. Subject to any tax legislation, interest will be paid gross.

If the total sum of money held on your behalf exceeds £10,000 for a period of 30 days, or such sum is likely to be held for 30 days, then the money will be placed in an interest-bearing client bank account. All interest earned on such money will be paid to you. Subject to any tax legislation, interest will be paid gross.

Fees

Our fees are computed on the basis of time spent on your affairs by ourselves and on the level of skills and responsibility involved.

Disbursements represent travel, accommodation and other expenses incurred in dealing with your affairs.

Fee invoices will be rendered at appropriate intervals during the course of the year and will be due on presentation. We reserve the right to charge interest on any balances not paid within 30 days. The rate of interest applicable will be that determined from time to time by the Late Payment of Commercial Debts (Interest) Act 1998. Any query in relation to a fee that has been rendered to you must be raised in writing within 21 days from the date shown thereon.

Certified copies of your accounts will be supplied to you and third parties upon settlement of all outstanding fees, including fees rendered to you with your draft accounts for approval.

It is our normal practice to request that clients make arrangements to pay a proportion of their fee on a monthly standing order or by monthly direct debit. These standing orders or monthly direct debit payments will be applied to fees arising from work agreed in this Letter of Engagement for the current and ensuing years. Once we have been able to assess the amount of work and time involved we would be grateful if you would agree to pay an amount to us on a regular basis.

In consideration of our providing a credit facility to you in respect of our fees the signatories of this document accept joint and several personal liability for any of our fees not settled within 60 days from the invoice date.

If it becomes necessary for us to withdraw from the engagement, our fees for work performed up to that date will be payable by you irrespective of any agreement in place with regard to the settlement of any outstanding balances.

The Proceeds of Crime Act 2002 and the Money Laundering Regulations 2007

In common with all accountancy and legal practices the LLP is required by the Proceeds of Crime Act 2002 and the Money Laundering Regulations 2007 to:

- maintain identification procedures for clients and beneficial owners of clients;
- maintain records of identification evidence and the work undertaken for the client; and
- report in accordance with the relevant legislation and regulations.

We have a duty under section 330 of the Proceeds of Crime Act 2002 to report to the Serious Organised Crime Agency (SOCA) 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.

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:

- deliberate tax evasion;
- deliberate failure to inform the tax authorities of known underpayments or excessive repayments;
- fraudulent claiming of benefits or grants; or
- obtaining a contract through bribery.

We are obliged by law to report any instances of money laundering to SOCA without your knowledge or consent. In consequence, neither the firm's principals nor staff may enter into any correspondence or discussions with you regarding such matters.

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.

Help us to give you the right service

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 contacting (*insert name*).

We undertake to look into any complaint carefully and promptly and do all we can to explain the position to you. If we do not answer your complaint to your satisfaction, you may of course take up the matter with the Institute of Chartered Accountants in England and Wales.

In order for us to provide you with a high quality service on an ongoing basis it is essential that you provide us with relevant records and information when requested and reply to correspondence in a timely manner and otherwise follow the terms of the agreement between us set out in this Standard Terms and Conditions of Business and associated Engagement Letters.

We therefore reserve the right to cancel the engagement between us with immediate effect in the event of:

- your insolvency, bankruptcy or other arrangement being reached with creditors;
- failure to pay our fees by the due dates;
- either party being in breach of their obligations where this is not corrected within 30 days of being asked to do so.

Contact

We may from time to time contact you regarding services that we feel could be of value to you.

Quality control

As part of our ongoing commitment to providing a quality service, our files are periodically subject to an independent regulatory or quality control body. Our reviewers are highly experienced and professional people and are, of course, bound by the same requirements of confidentiality as our Partners and staff.

Applicable law

This engagement letter shall be governed by, and construed in accordance with, the law of England and Wales. 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 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.

If any provision in this Standard Terms and Conditions of Business or any associated Engagement Letter or Schedule of Services, or its application, is found to be invalid, illegal or otherwise unenforceable in any respect, the validity, legality or enforceability of any other provision shall not in any way be affected or impaired.

Internet communication

Internet communications are capable of data corruption and therefore we do not accept any responsibility for changes made to such communications after their despatch. It may therefore be inappropriate to rely on advice contained in an email without obtaining written confirmation of it. 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 email is not an acceptable means of communication.

It is the responsibility of the recipient to carry out a virus check on any attachments received.

Contracts (Rights of Third Parties) Act 1999

Except as set out in the General section above, only someone who is a party to this agreement has the right under the Contracts (Rights of Third Parties) Act 1999 to enforce any of its terms. This clause does not affect any right or remedy that exists independently of the Act.

The advice we give you is for your sole use and is confidential to you and will not constitute advice for any third party to whom you may communicate it. We will accept no responsibility to third parties for any aspect of our professional services or work that is made available to them.

Limitation of liability

We will provide services as outlined in this letter with reasonable care and skill. 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 where you fail to act on our advice or respond promptly to communications from us or the tax authorities.

You will not hold us, our partners/directors and staff, responsible, to the fullest extent permitted by law, for any loss suffered by you arising from any misrepresentation, intentional or unintentional, supplied to us orally or in writing in connection with this agreement. You have agreed that you will not bring any claim in connection with services we provide to you against any of our partners/directors or employees personally.

Our work is not, unless there is a legal or regulatory requirement, to be made available to third parties without our permission and we will accept no responsibility to third parties for any aspect of our professional services or work that is made available to them.

Non-solicitation

Neither Rothman Pantall LLP nor the client shall offer employment to any member, officer or employee working on the engagement or induce or solicit any such person to take up employment with the party, nor shall either party use the services of any member of the other party's staff as a consultant, either independently or via a third party, during the engagement or for a period of six months following the end of the involvement by the individual concerned with any work pursuant to the engagement without the written consent of the other.

Where employment is offered in breach of this term within six months following the end of the involvement by the individual, the party in breach will be liable to pay the other party damages equal to four months gross salary of the person concerned in his/her new position. This provision shall not restrict the right of either Rothman Pantall LLP or the client to solicit or recruit generally in the media.