

These Terms of Engagement (“**Terms**”) set out the general terms under which Perk Accounting Limited (“**Perk Accounting**”, “**we**”, “**us**”) undertake our business and apply to all services provided to you by Perk Accounting (“**Services**”). These Terms should be read alongside our Privacy Notice, which shall be deemed to be incorporated into these Terms. Specific conditions will be covered in a separate Letter of Engagement (“**LOE**”). In the event of any conflict between these Terms and the LOE, the LOE shall prevail. These Terms and the LOE shall together be referred to as the “**Agreement**”.

1. PART A: SCOPE OF ADVICE

- 1.1. Certain members of Perk Accounting (a list is available on request) are registered with the Association of Chartered Certified Accountants (“**ACCA**”) as chartered certified accountants and can be found on the register of members at: <http://members.accaglobal.com/en/find-an-accountant>.
- 1.2. The information and advice provided by us is based on UK tax law and UK generally accepted accounting practice.
- 1.3. Tax legislation is subject to change, often at short notice, and sometimes with retrospective effect. Our advice is based on our understanding of the then current legislation and is only valid at the time of production.

2. Reports and Advice

- 2.1. Before providing advice we will take time to understand your current situation and future requirements. Any correspondence between us before a LOE has been signed should not be relied upon as advice.
- 2.2. We will, where appropriate, record all advice on important matters in writing. Advice given orally is not intended to be relied upon unless it is confirmed in writing. Therefore, if we provide oral advice (for example during the course of a meeting or a telephone conversation) and you wish to be able to rely on that advice, you must ask for the advice to be confirmed in writing.
- 2.3. Advice is provided on the basis that it is for your benefit only and must not be disclosed to any third party in whole or part without our prior written consent. It may not be used or relied upon for any other purpose. If our advice is disclosed to any third party (with or without our consent) then we accept no responsibility or liability to that third party.

3. Conflicts of Interest

- 3.1. We take conflicts of interest very seriously and if we become aware of 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 and ensure your fair treatment, then we will adopt those safeguards. We may sometimes seek your consent to continue acting in the case of a conflict. Notwithstanding any other provision in this Agreement, you may bring the provision of all or any Services to an end if you do not wish to consent to such conflict of interest.
- 3.2. 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. You agree that after we cease to advise you, we may act or continue to act for another client in circumstances where we hold information which is confidential to you and material to the engagement with that other client. However, we will not disclose your confidential information to that other client.
- 3.3. If at any time you become aware of an actual or potential conflict of interest, please raise it with us immediately.

4. Duty of Disclosure & Your Responsibilities

- 4.1. You will provide us with all necessary information or documentation as required by us to provide the Services, which may be requested by us from time to time. To enable adequate provision of the Services, you agree:
 - a) that all accounts and returns are to be made on the basis of full and accurate disclosure of all sources of income, expenses, allowances and capital transactions;
 - b) to provide us with full and timely information necessary for dealing with your affairs;
 - c) to forward to us all communications you receive from HMRC or other government bodies relevant to your tax affairs;
 - d) to authorise us to approach such third parties as may be appropriate for information that we consider necessary to deal with your affairs; and
 - e) to provide us with information in sufficient time for your tax return to be completed and submitted by the due date following the end of the tax year.
- 4.2. We will rely on the information and documents requested above being true, correct and complete and we will not audit the information or those documents. Inaccurate information, inconsistencies, errors, and or omissions will invalidate our advice. As the quality of the Services are dependent on the information you provide, you warrant and represent that all documentation and information that you, or third parties authorised on your behalf, have provided, or shall provide to us, and all statements and expression of opinion are informed, complete, and accurate and not misleading for the purposes of the provision of the Services under this Agreement and that we may rely upon such documentation and information when providing the Services.
- 4.3. You agree to review and approve all accounts and tax returns that we prepare for you. You remain legally responsible for:
 - a) ensuring that your accounts, tax returns and other filings are correct and complete;
 - b) filing any returns or documents by the due date;
 - c) making payment of tax on time;
 - d) retaining records for up to six years, or as otherwise required by HMRC; and
 - e) compliance with all other rules, regulations, guidance and laws that are relevant to you.
- 4.4. You will keep us informed of changes in your circumstances that could affect the Services, your tax liability and your compliance with any of your responsibilities in accordance with this Agreement. If you are unsure whether a change could affect your tax liability, you agree to promptly let us know so that we can assess the significance.
- 4.5. Failure to comply with your obligations under this Agreement may lead to automatic penalties, surcharges and/or interest. We will not be liable for losses, penalties, surcharges, interest, costs, expenses or additional tax liabilities arising from any inaccuracies or omissions in the information you supplied, your failure to act on our advice in a timely manner or your failure to comply with the requirements set out in this Agreement.

5. How We Work With You

- 5.1. We recommend that our office be your registered company address meaning most HMRC correspondence will be issued to us. You agree that we may open mail addressed to you and act on it on your behalf where appropriate and when in relation to our provision of the Services. Mail can be forwarded by prior agreement to your chosen address at an additional cost.
- 5.2. You understand and agree that your instructions on any matter constitute instructions to the firm as a whole rather than to any of its individual representatives and that if you were to take any proceedings, those proceedings would be taken against Perk Accounting Limited only. Any such claim must be formally commenced within two years after you first became aware of the facts giving rise to the claim.
- 5.3. We shall not be treated as having notice, for the purposes of our audit, accounts and tax responsibilities, of information provided to representatives of Perk Accounting other than those engaged on the specific assignment.
- 5.4. The services we undertake to perform for you will be carried out on a timescale to be determined between us on an ongoing basis. The timing of our work will in any event be dependent on the prompt supply of all information and documentation as and when required by us. We will endeavour to provide our Services in a timely fashion, but for the avoidance of doubt, time is not of the essence for provision of the Services.

6. Internal Disputes

- 6.1. Where two or more people instruct us in respect of the same matter, each client shall be and remain jointly and severally liable to us.
- 6.2. If our client is a business and we become aware of a dispute between the parties who own or are in some way involved in the ownership and management of the business, it should be noted that our client is the business 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 parties we will continue to supply information to the business address for the attention of the directors or proprietors. If conflicting advice, information or instructions are received from different individuals in the business we will refer the matter back to the directors or proprietors and take no further action until the directors or proprietors have agreed the action to be taken.

7. Anti-Money Laundering and Financial Crime

- 7.1. As with other professional services firms, we are required to have appropriate risk-based policies and procedures for identifying our clients and assessing and managing money laundering risks. We therefore:
 - a) conduct adequate identification procedures and verification for all new clients; and
 - b) maintain accurate records of identification documents and evidence for all clients.
- 7.2. We may require from you such documentation or evidence as is necessary to satisfy the procedures set out above or any obligations we have under the applicable anti-money laundering legislation.
- 7.3. You agree that Perk Accounting and any duly appointed third party acting on behalf of Perk Accounting may carry out the requisite searches or enquiries necessary to verify your identification and any information you provide for the purposes of complying with this paragraph.
- 7.4. In accordance with the Proceeds of Crime Act, The Terrorism Act, Money Laundering Regulations 2017 and The Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 you agree to waive your right to confidentiality to the extent of any report made, document provided, or information disclosed to the National Crime Agency ("NCA"). You also acknowledge that we are required to report directly to the NCA without prior reference to you or your representatives if during the course of undertaking any assignment the person undertaking the role of Money Laundering Reporting Officer becomes suspicious of money laundering.
- 7.5. We are unable to provide or continue to provide our Services if we are unable to satisfy the requirements detailed above or in the event that we identify any suspicious activity.

8. Quality of Service

- 8.1. We aim to provide a high quality of service at all times. If you would like to discuss with us how our Services could be improved or if you are dissatisfied with the Service that you are receiving please let us know by contacting Gary Summons (Director). We undertake to look into any complaint carefully and promptly and to do all we can to explain the position to you. If we do not answer your complaint to your satisfaction you may take up the matter with the ACCA. This should be done promptly and, in any event, no later than six months after exhausting our procedures. Should ACCA consider a complaint appropriate for conciliation, it is competent to offer alternative dispute resolution through its Conciliation Service. ACCA's website address is www.accaglobal.com. Please note that, under the Alternative Dispute Resolution for Consumer Disputes (Competent Authorities and Information) conciliation process we are not obliged to submit to ACCA's conciliation process.
- 8.2. We will observe and act in accordance with the by-laws, regulations and ethical guidelines of the ACCA and will accept instructions to act for you on this basis. 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 the authority to correct errors made by HMRC where we become aware of them. In addition, we will not undertake tax planning which breaches professional conduct in relation to taxation. We will therefore comply with the general anti-abuse rule and the targeted anti-avoidance rule. We will not be liable for any loss, damage or cost arising from our compliance with statutory or regulatory obligations. You can see copies of these requirements at our offices. The requirements are also available online at www.accaglobal.com/en.html.
- 8.3. In accordance with our professional body rules we are required to hold professional indemnity insurance with cover of £500,000. Details about the insurer and coverage can be found at our offices.

9. **PART B: COMMUNICATION, CONFIDENTIALITY AND DATA PROTECTION**

- 9.1. Our approach to the capture, storing, sharing and use of information and data (including data supplied by you) is set out in our Privacy Notice. Please read our Privacy Notice carefully as it is binding on you in relation to the processing of your Personal Data pursuant to your use of the Services. Please note that we send our customers Service related information by email from time to time.
- 9.2. We will keep all information which you provide to us which is reasonably confidential relating to you in strict confidence ("**Confidential Information**").
- 9.3. We will only use your Confidential Information to the extent required in providing you with our Services.

- 9.4. We may provide Confidential Information to our officers, employees, consultants, agents and subcontractors who need access to the Confidential Information in connection with discharging our obligations under these Terms, provided that they are subject to comparable confidentiality restrictions as this condition.
- 9.5. Nothing in these Terms and Conditions of Use will prevent us from using or disclosing any Confidential Information which:
 - a) is in or comes into the public domain in any way without breach of these Terms and Conditions of Use by us or any person or entity to whom it makes disclosure;
 - b) we can show was: (i) in our possession or known to us by being in our use or being recorded in its files prior to receipt from you and was not acquired by us under an obligation of confidence; or (ii) to have been independently developed by us without reference to the Confidential Information;
 - c) we obtain or have available from a source other than from you, without breach by us, or such source of any obligation of confidentiality or non-use;
 - d) is disclosed by us with your prior approval; or
 - e) is required by law to be released (e.g. by a court order), provided that, when permitted by the applicable law, you are given as much prior written notice as possible of such request.
- 9.6. Under the ethical and regulatory rules of ACCA we are required to allow access to client files and records for the purpose of maintaining our membership of this body. We are committed to protecting your privacy and only process your personal data in accordance with our Privacy Notice.
- 9.7. Where we have obtained your prior consent, we may disclose that you are our client on our website, in promotional material or in any other manner.
- 9.8. We will communicate with you face-to-face, by email, telephone and letter. In the case of email or any other electronic communication method, 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 despatch. 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 improved efficiency, great convenience 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 system is deemed to arrive at your postal address two working days (Monday to Friday excluding bank holidays) after the day that the document was sent. When accessing information held electronically by HMRC, we may have access to more information than we need, and will only access records reasonably required to carry out the Services. 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.

10. Records and Retention

- 10.1. You have a legal responsibility to retain documents and records relevant to your tax affairs. During the course of the Services, we may collect information from you and others relevant to your tax affairs. We will return any original documents to you once we have completed the Services relevant to those documents, or sooner if requested by you and not immediately required by us. When we cease to act for you, we will seek to agree the position on access to cloud-accounting records to ensure continuity of service. This may require you to enter direct engagements with the software providers and pay for that service separately. Documents and records relevant to your tax affairs are required by law to be retained as follows:
 - a) individuals, trustees and partnerships with trading or rental income: five years and 10 months after the end of the tax year;
 - b) all other individuals, trustees and partnerships: 22 months after the end of the tax year; and
 - c) companies, LLPs and other corporate entities: six years from the end of the accounting period.
- 10.2. We intend to destroy or delete all correspondence and other documents related to our Services after seven years unless we consider them to hold continuing significance.
- 10.3. We will retain all other documents containing personal data in accordance with our Privacy Notice.

11. PART C: FEES, PAYMENT TERMS AND TERMINATION

- 11.1. Details of the Services provided are set out in the LOE. Unless otherwise specified in the LOE, all payments due for the provision of our Services under a LOE ("**Fees**") will be subject to VAT which will be included in your invoice at the appropriate rate.
- 11.2. 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.
- 11.3. You will not be entitled to set-off, counterclaim, deduct or withhold payment under this Agreement. We may set-off any liability that you may have to us against any liability that we may have to you.
- 11.4. If you fail to make payment of our Fees by the relevant due date, we reserve the right to take the following actions:
 - a) charge interest on any outstanding sums from the due date for payment in accordance with the Late Payment of Commercial Debts (Interest) Act 1998, accruing on a daily basis and being compounded quarterly until payment is made, whether before or after any judgment; and/or
 - b) suspend the Services provided to you. We will not be liable for any losses that you may incur in relation to suspension of the Services due to your failure to pay our Fees.

12. Monthly Fees

- 12.1. This section applies if the LOE specifies that you are purchasing Services on a recurring monthly subscription basis ("**Monthly Fee**"). The Monthly Fees must be paid monthly in advance by direct debit only.
- 12.2. Unless otherwise specified in the LOE, the Monthly Fee Services shall continue from the date of the LOE for a period of 12 months ("**Initial Period**") and then shall automatically renew for further 12 month periods (each a "**Renewal Period**") unless and until a party provides the other party with at least three months' prior written notice (not to take effect before the end of the Initial Period or the end of the then current Renewal Period).
- 12.3. You have a right to cancel the Monthly Fees Services or any Project Work within 48 hours of signing the LOE ("**Cooling Off Period**") without liability. If:
 - a) you terminate this Agreement other than in accordance with the provisions above outside of the Cooling Off Period; or
 - b) we terminate this Agreement For Cause (as defined further below),

we will invoice you for and you must pay to us on the first day of each month (via direct debit) for all Fees that would have been payable had you provided the appropriate notice.

- 12.4. Upon termination for any reason, we will invoice you for and you must pay to us on the first day of each month (via direct debit) for all expenses and disbursements due in respect of the Services provided up to the date of termination.
- 12.5. We offer a guarantee to Monthly Fee Services clients only that if a tax investigation takes place whilst you have an active membership with us, we will manage the investigation for you, in respect of Services we have provided to you whilst you have been a client of ours. Work for tax investigations in all other circumstances will be charged as Project Work, usually on a fixed project fee basis to be agreed by us at the time.

13. Project Work

- 13.1. This section applies if the LOE specifies that we are undertaking any ad hoc Service instructions on your behalf ("**Project Work**"). We will always agree the fee with you before we start work. That fee and any updates to it are either set out in the LOE or in writing between us. 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. If we provide you with an estimate of our fees for any specific work, then the estimate will not be contractually binding unless we explicitly state that that will be the case.
- 13.2. If you engage us for a one-off piece of work (for example advice on a one-off transaction or preparation of a tax return for one year only) the engagement ceases as soon as that work is completed. The date of completion of the work is taken to be the termination date and we owe you no duties and we will not undertake further work beyond that date. Where recurring work is provided (for example ongoing compliance work such as the completion of annual tax returns) the engagement ceases on the relevant date in relation to the termination as set out above.
- 13.3. Either you or we can terminate this Agreement in respect of Project Work only at any time. Upon termination, you must pay all fees, expenses and disbursements due in respect of the Services provided up to the date of termination.
- 13.4. During or after a project we may invoice you for and you must pay to us within 30 days of the date of the relevant invoice accrued fees, expenses and disbursements.

14. Termination

- 14.1. Termination of the Agreement, under any circumstances, will not affect our rights of remuneration, indemnification or any contractual provision intended to survive termination or any other accrued rights.
- 14.2. Notwithstanding any other provision in this Agreement, we may bring the provision of all or any Services to an end at any time for any of the following reasons:
 - a) your failure to pay to us any amount due;
 - b) your insolvency;
 - c) you request us to break the law;
 - d) the relationship of trust and confidence necessary between us ceasing to exist;
 - e) your failure to give us adequate instructions; or
 - f) any other breach by you of this Agreement,
(each of (a) to (f) being reason to terminate this Agreement "**For Cause**");
 - g) the discovery or creation of a conflict of interests; or
 - h) our being prevented from acting by the NCA.
- 14.3. In the event of termination of this engagement, we will endeavour to agree with you the arrangements for the completion of work in progress at that time, unless we are required for legal or regulatory reasons to cease work immediately. We shall not be required to carry out further work and shall not be responsible or liable for any consequences arising from termination. We owe you no duties beyond the date of termination and will not undertake any further work.
- 14.4. Notwithstanding termination for any reason, we shall be entitled to retain one copy of any documents that we require in order to maintain a professional record of the Services we have provided.
- 14.5. Upon termination For Cause, you will immediately pay our reasonable costs and expenses incurred in connection with the termination of our appointment.
- 14.6. Upon termination 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 and thereafter cease to act. 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.

PART D: OTHER MATTERS

15. Client Money

- 15.1. We do not handle client money nor accept payment unless in settlement of our charges, expenses or disbursements incurred on your behalf.

16. Tax Credits, Consumer Credit, Legal Advice and Referrals

- 16.1. We will not advise on or make claims and amendments to circumstances in respect of Child Tax Credit or Working Tax Credit unless we are specifically engaged to do so.
- 16.2. We are not authorised to undertake consumer credit advice or provide advice on investments, including insurance. If, during the provision of Services to you, you need such advice we may have to refer you to someone who is authorised by the Financial Conduct Authority.
- 16.3. We make no representation that we hold any expertise or qualification to provide legal advice or to prepare any legal documentation. It is solely your responsibility to engage a solicitor for the purposes of reviewing any point of law that may arise as part of us providing you with the Services.
- 16.4. If, as part of our service delivery we refer you to a third party for the benefit of receiving specialist advice, we will not be acting as their agent or representative and will not be liable for the advice provided by that or any subsequent advisor engaged as part of our referral, in particular, we do not accept responsibility for any act or omission (including any negligence) on their part. Any engagement with a third party will be subject to their own terms and conditions, which you will enter into directly with them. All fees incurred under such an engagement will be between you and the third party advisor and strictly outside of the scope of the Fees for our Services.

16.5. In some circumstances we may receive commissions and/or other benefits for introductions to other professionals or in respect of transactions which 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 same will apply where the payment is made to or transactions are arranged by a person or business connected with ours. When we reduce the Fees that we would otherwise charge by the amount of commission retained, we will apply the HMRC concession which allows VAT to be calculated on the net fee after deduction of the commission.

17. Intellectual Property Rights

17.1. We retain full and exclusive ownership of all copyright and all other intellectual property rights in all documents, advice and other works (in any form) we create, develop or generate for you in the course of providing the Services. We grant you a perpetual, irrevocable, non-exclusive, non-transferable licence to use and reproduce such documents, advice and other works solely for the purposes for which such Services were provided by us.

18. Indemnity

18.1. You agree to indemnify and keep Perk Accounting and its representatives indemnified against all losses, costs and liabilities and all expenses, including reasonable legal or other professional expenses, suffered or incurred by Perk Accounting and/or its representatives arising out of or in connection with any claim brought against Perk Accounting arising from your breach of these Terms and/or for any liability arising from your non-compliance with any applicable laws and regulations (other than in respect of any actual or alleged liability on our part for any proven professional negligence under this Agreement).

19. Limitation of Liability

- 19.1. Notwithstanding any other provision, this clause 19 sets out the limit on our entire financial liability (including any liability for the acts or omissions of its employees, agents, consultants and sub-contractors) in respect of:
- a) any breach of the Agreement;
 - b) any use of the Services by you; and
 - c) any representation, statement or tortious act or omission (including negligence) arising under or in connection with this Agreement.
- 19.2. Nothing in this Agreement shall exclude or restrict our liability to you for death or personal injury resulting from our negligence or for fraudulent misrepresentation or in any other circumstances where liability may not be so limited or excluded under any applicable law or regulation.
- 19.3. All warranties, conditions and other terms implied by statute or common law are excluded from this Agreement to the fullest extent permitted by law.
- 19.4. We shall not be responsible for any failure to provide Services for any issue which falls outside the scope of our engagement.
- 19.5. Subject to clause 19.2, Perk Accounting will not be liable for any loss of profits, loss of business, depletion of goodwill and/or similar losses, loss of anticipated savings, loss of goods, loss of contract, loss of use, loss or corruption of data or information or any special, indirect, consequential or pure economic loss, costs, damages, charges or expenses, whether in contract, tort, negligence, for breach of statutory duty or otherwise, and howsoever caused.
- 19.6. Subject to clause 19.2, the liability of Perk Accounting for any claim in contract, tort, negligence, for breach of statutory duty or otherwise, for any loss or damage, costs, other charges or any contractual or statutory interest howsoever caused arising out of or in connection with the services shall, in relation to each matter, be limited to £10,000.

20. Force Majeure

- 20.1. If we are prevented by circumstances beyond our control to provide Services that we have undertaken to perform for you (including, without limitation, strikes, lock-outs or other industrial disputes (involving the workforce of Perk Accounting), failure of a utility service or transport network, war, riot, civil commotion, terrorism, malicious damage, compliance with any law or governmental order, rule, regulation or direction, accident, fire, flood, storm or default of suppliers or sub-contractors), we will immediately notify you of the nature and extent of such circumstances. If as a result of those circumstances we are unable to meet any deadline or complete the services by any estimated date of completion or at all:
- a) any such failure on our part will not constitute a breach of this Agreement between us;
 - b) we will not be otherwise liable to you for any such failure to the extent that it is attributable to any such circumstances notified to you; and
 - c) any estimated date for completion of the Services will be extended accordingly.

21. Miscellaneous

- 21.1. This Agreement constitutes the entire agreement between the parties and supersedes and extinguishes all previous agreements, promises, assurances, warranties, representations and understandings between them, whether written or oral, relating to its subject matter. Each party acknowledges that in entering into this Agreement it does not rely on, and shall have no remedies in respect of, any statement, representation, assurance or warranty (whether made innocently or negligently) that are not set out in this Agreement. Each party agrees that it shall have no claim for innocent or negligent misrepresentation or negligent misstatement based on any statement in this Agreement.
- 21.2. We may change these Terms by giving written notice to you. If you continue to use the Services after we have informed you of any amendments or additional terms to these Terms, you will be deemed to have accepted these changes and they will be incorporated into our legal relationship. Other than provided for here, no variation of this Agreement will be effective unless it is in writing and signed by both parties.
- 21.3. You shall not, without our prior written consent, assign, transfer, charge, sub-contract or deal in any other manner with all or any of your rights or obligations under this Agreement. We may at any time assign, transfer, charge, sub-contract or deal in any other manner with all or any of our rights or obligations under this Agreement upon providing you with advance written notice.
- 21.4. Nothing in this Agreement is intended to, or will be deemed to establish any partnership or joint venture between you and us, make either of us an agent of the other or authorise either of us to make or enter into any commitments for or on behalf of the other.
- 21.5. No one other than a party to this Agreement, their successors and permitted assignees, shall have any right to enforce any of its terms.

- 21.6. All notices must be in writing and are deemed given when mailed by registered or certified mail, return receipt requested, to the other party's main business address or such other address as is notified to the other party in writing. Serving notice by email or fax will not be an effective method of providing notice of a claim under this Agreement.
- 21.7. In so far as permitted to do so by law or professional guidelines, we reserve the right to exercise a lien over all funds, documents and records in our possession relating to all engagements for you until all outstanding fees and disbursements are paid in full.
- 21.8. If any provision or part-provision of this Agreement is or becomes invalid, illegal or unenforceable, it shall be deemed modified to the minimum extent necessary to make it valid, legal and enforceable. If such modification is not possible, the relevant provision or part-provision shall be deemed deleted. Any modification to or deletion of a provision or part-provision under this clause shall not affect the validity and enforceability of the rest of this Agreement.

22. Governing Law & Jurisdiction

- 22.1. The Agreement and any disputes or claims arising out of or in connection with it or its subject matter or formation (including without limitation non-contractual disputes or claims) are governed by shall be construed in accordance with English Law and the parties shall submit to the exclusive jurisdiction of the English Courts.