

TERMS OF BUSINESS v8.2 – 16th March 2024

1 Our contract with you

- 1.1 These **Terms of Business** (as updated from time to time) apply to all work we do on your behalf. It is an important document—please read it and keep it in a safe place for future reference.
- 1.2 Each time you instruct us, we will send you a letter confirming your instructions and setting out the scope of the work we will carry out for you, our charges and individual contact details. This is called the **Engagement Letter**. These Terms of Business should be read together with the Engagement Letter—together, they form the contract between us.
- 1.3 **If there is any inconsistency between our terms, they shall take precedence in the following order of priority:**
- 1.3.1 Engagement Letter,**
- 1.3.2 Special Terms as set out in the Appendix, and**
- 1.3.3 These Terms of Business.**
- 1.4 Signing the Engagement Letter and your continuing instructions amounts to your acceptance of these Terms of Business.
- 1.5 We may amend these Terms from time to time. Every time you sign the Engagement Letter, please check these Terms to ensure you understand the terms that apply at that time.
- 1.6 Subject to clause 1.5, or unless otherwise agreed, these Terms of Business will apply to all future instructions you give us on this or any other occasion.
- 1.7 In accordance with the Electronic Communications Act 2000, an electronic signature (e-signature) of this Agreement Contract shall be equivalent to a written signature and shall be deemed acceptable as confirmation from the parties of the Agreement. The Client shall be required to provide the Supplier with their e-signature to confirm that they agree to and have read and understood this Agreement.

2 About us

- 2.1 **The contracting entity in our Agreement shall be the entity set out in the relevant Engagement Letter, and specific terms will be applicable, in addition to the terms of these Terms of Business, as set out in the Appendix:**
- Appendix 1 - Fusion Law Ltd** - Company number 11206400
- Appendix 2 - Fusion Consulting Limited** - Company number 09613008
- Appendix 3 - Fusion Accountancy Ltd** - Company number 11204808
- Appendix 4 - Fusion Recruitment Ltd** - Company number 14552355
- Registered address at Marlborough House, 298 Regents Park Rd, London N3 2SZ.
- 2.2 You can find details of the postal address, telephone number and email address on our website at www.fcg.co.uk.
- 2.3 Where we say ‘we’, ‘us’, Fusion or ‘our’ in these Terms of Business, we mean the company you contract with as set out in the Engagement Letter.
- 2.4 These Terms of Business specifically do not apply to any services relating to Financial Advice or services provided by Fusion Financial Ltd. These services are undertaken under a separate

agreement.

3 About you

Where we say 'you' or 'you're' in these Terms of Business, we mean the client identified in the Engagement Letter and anyone authorised to give instructions on that client's behalf.

4 Your responsibilities

4.1 You shall:

- 4.1.1 Provide all access, information and documents when we ask for them and respond promptly when we ask for instructions or information;
- 4.1.2 Provide us, our agents, subcontractors, consultants, and employees, in a timely manner and at no charge all necessary information, facilities and support reasonably required for the performance of our obligations under this agreement;
- 4.1.3 Notify us if your contact details change and inform us of any time limits or objectives that might not be obvious to us;
- 4.1.4 Tell us immediately if your expectations change or if you are not sure you understand what we have discussed;
- 4.1.5 Notify us immediately if you receive any email or other communication purporting to be from us stating that we have changed our bank details or payment arrangements;
- 4.1.6 Let us know about any other changes that may affect the way we deal with you, including any changes that may affect your tax status in any jurisdiction;
- 4.1.7 Comply with laws and regulations applicable to you and obtain and maintain all necessary licences and consents and comply with all relevant legislation as required to enable us to provide the services; and
- 4.1.8 Comply with your obligations under the Bribery Act 2010.

4.2 You shall not, without our prior written consent, at any time from the date of this agreement to the expiry of 36 months after the termination or expiry of this agreement, solicit or entice away from us or employ or attempt to employ any person who is, or has been, engaged as an employee, consultant or subcontractor in the provision of the services. Any consent given by us under this clause shall be subject to you paying us a sum equivalent to 30% of the then-current annual remuneration of the employee, consultant or subcontractor.

4.3 If the performance of our obligations under this agreement is prevented or delayed by any act or omission on your part, your agents, subcontractors, consultants or employees, we shall not be liable for any costs, charges or losses sustained or incurred by you that arise directly or indirectly from such prevention or delay.

4.4 You authorise us to approach such third parties as may be appropriate for information that we consider necessary to provide the Services.

5 Scope of our services

5.1 The scope of the services we will provide is set out in the Engagement Letter.

5.2 We will provide the services to you with reasonable care and skill. However, the nature of the work may mean that it is not possible to guarantee a particular outcome.

5.3 If you ask us to obtain advice from another firm, that firm will be responsible for the service and advice they provide.

5.4 Unless otherwise agreed in writing, our advice and any documents we prepare:

- 5.4.1 are for use only in connection with the specific instruction on which we are instructed, can only be relied on by you, and
- 5.4.2 reflect the laws and regulations in force at the relevant time.
- 5.5 We will use reasonable endeavours to manage and provide the services to you in accordance with the Engagement Letter in all material respects.
- 5.6 We will:
 - 5.6.1 provide the services in accordance with the Engagement Letter;
 - 5.6.2 allocate appropriate resources to ensure full and timely performance of the services;
 - 5.6.3 use its reasonable endeavours to provide the services in a prompt and timely manner;
 - 5.6.4 not hold money on your behalf at any time;
 - 5.6.5 inform you if we become aware of any conflict of interest in our relationship with you or in our relationship with you and another client. We have safeguards that can be implemented to protect the interests of different clients if a conflict arises. Where conflicts are identified which 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.
 - 5.6.6 If there is a conflict of interest that is capable of being addressed successfully by the adoption of suitable safeguards to protect your interests then we will adopt those safeguards. Where possible this will be done on the basis of your informed consent. We reserve the right to act for other clients whose interests are not the same as or are adverse to yours subject of course to the obligations of confidentiality referred to above; and
 - 5.6.7 may receive commissions 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 the transactions are arranged by a person or business connected with ours. The fees you would otherwise pay will not be reduced by the amount of the commissions or benefits. 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.

6 Service standards

- 6.1 When applicable, we will update you by telephone or in writing (including by email) with progress on the work that we are doing..
- 6.2 We will update you at appropriate intervals on the likely timescale for each stage of the work and any important changes in those estimates. Whenever there is a material change in circumstances associated with your instruction, we will update you on the consequences where applicable.
- 6.3 We shall use reasonable endeavours to meet any performance dates, but any such dates shall be estimates only, and time for performance shall not be of the essence of this agreement.

Acceptance Review Period

- 6.4 For each service, its work product, milestone or similar, you shall have five business days following our notification to you that we have completed the Deliverable ("**Acceptance Review Period**") to accept or decline it. The Acceptance Review Period shall begin on the date we provide a notification to you that the Deliverable is ready to be reviewed or has been submitted, if applicable.
- 6.5 Unless otherwise agreed, the acceptance of the Deliverable shall be deemed after the Acceptance Review Period ends, and you may be required to pay on the terms of this agreement then.
- 6.6 The Acceptance Review Period shall also apply to all subsequently submitted or reviewed Deliverables.

THE CLIENT'S ATTENTION IS PARTICULARLY DRAWN TO THIS CLAUSE**7 Our liability to you**

- 7.1 Your contract is solely with the relevant Fusion entity, as set out in the Engagement Letter, which has sole legal liability for the work done for you and for any act or omission in the course of that work. No representative, member, director, officer, employee, agent or consultant of it will have any personal legal liability for any loss or claim.
- 7.2 Unless explicitly agreed otherwise, in writing:
- 7.2.1 we do not owe, nor do we accept, any duty to any person other than you; and
- 7.2.2 we do not accept any liability or responsibility for any consequences arising from reliance on our advice by any person other than you.
- 7.3 We are not responsible for any failure to advise or comment on matters falling outside the scope of our instructions, as set out in these Terms of Business and the Engagement Letter.
- 7.4 Our maximum liability to you (or any other party we have agreed may rely on our services) in relation to any single or group of connected instructions under or in connection with the engagement (whether in contract, tort (including negligence), restitution, breach of statutory duty or misrepresentation or otherwise), shall be limited to the lower of:
- 7.4.1 £10,000; or
- 7.4.2 100% of the total charges for the services paid by you to us in respect of the services in the 12-month period before the liability arises.
- 7.5 If you are a consumer, and subject to the limits set out in clause 7.4 at all times, if we breach these terms or are negligent, we are liable to you for foreseeable loss or damage that you suffer as a result. By 'foreseeable' we mean that, at the time the contract was made, it was either clear that such loss or damage would occur or you and we both knew that it might reasonably occur as a result of something we did (or failed to do). We are not liable to you for any loss or damage that was not foreseeable, any loss or damage not caused by our breach or negligence, or any business loss or damage.
- 7.6 We will not be liable for:
- 7.6.1 losses that were not foreseeable to you and us when this contract was formed;
- 7.6.2 indirect or consequential losses; losses not caused by any breach of contract or tort on the part of the firm; loss of revenue; loss of profit; loss of or corruption to data; loss of use; loss of contract; loss of opportunity; loss of savings, discount or rebate (whether actual or anticipated); harm to reputation or loss of goodwill;
- 7.6.3 losses not caused by any breach on the part of the firm, and
- 7.6.4 business losses, including losses sustained by any individual not acting for purposes of their trade, business, craft or profession.
- 7.7 Nothing in these Terms of Business shall exclude or restrict our liability in respect of:
- 7.7.1 death or personal injury caused by our negligence;
- 7.7.2 fraud or fraudulent misrepresentation;
- 7.7.3 any losses caused by wilful misconduct or dishonesty;
- 7.7.4 any other losses which cannot be excluded or limited by applicable law.
- 7.8 Please ask if you would like us to explain any of the terms above.

8 Our charges and invoicing

- 8.1 You are liable to pay the charges as set out in the Engagement Letter, which also states the arrangements for invoicing.
- 8.2 We may deliver our bills to you electronically. Please let us know if you have any particular requirements for the delivery of our bills.
- 8.3 Our bills become due for payment within 14 days (“**Payment Term**”) and in the currency in which they are submitted unless otherwise set out in the Engagement Letter.
- 8.4 We may, at our discretion, offer an instalment plan or defer receipt of all or any part of the invoice. Such an agreement does not impact your obligation to pay the entire sum set out in your Engagement Letter.
- 8.5 Please inform us if you would like a third party to be responsible for paying our bills or any part of them. We must approve this in advance, and we will need the party’s name, contact details and any other information or identification documents we request. It is your responsibility to pay our bills even if someone else has agreed to pay some or all of them, and our bills will still be addressed to you. If someone else does pay some of our bills, you are responsible for paying the rest.
- 8.6 We reserve the right to claim compensation for late payment pursuant to the Late Payment of Commercial Debts (Interest) Act 1998.
- 8.7 We may cease acting for you if an interim bill remains unpaid after 45 days or if our reasonable request for a payment on account of charges is not met.
- 8.8 Where the charges are calculated on a time and materials basis, our daily charge for each individual person as set out in the Engagement is calculated on the basis of an eight-hour day, worked during usual business hours.
- 8.9 We may increase our charges on an annual basis by the current rate of CPI (Consumer Price Index); however, if at our discretion we increase our charges by more than the rate of CPI, we will provide at least three months' written notice.
- 8.10 You shall reimburse us for any approved, reasonable and demonstrable expenses incurred in the course of providing the services.
- 8.11 You must notify us in writing within five business days of the invoice date if you dispute an invoice. Any undisputed sums shall be paid within the Payment Term.
- 8.12 All amounts due under this agreement shall be paid in full without any set-off, counterclaim, deduction or withholding (other than any deduction or withholding of tax as required by law).
- 8.13 All sums payable under this agreement by you to us shall be deemed to be exclusive of VAT.
- 8.14 Please see your Engagement Letter for the details, but unless stated otherwise, the following process will take place in relation to invoicing:

8.14.1 Time and Material Basis

Invoicing: Invoiced monthly in arrears for time, expenses, and materials for the month concerned. Each invoice shall set out the time spent by each individual engaged in the services and provide a detailed breakdown of any expenses and materials, accompanied by the relevant receipts.

Charges: The charges payable for the services shall be calculated in accordance with our Rate Card, available on request.

Our standard daily charges for each person are calculated on the basis of an eight-hour day, worked between 9.00 am and 5.00 pm on weekdays (excluding public holidays) and shall be subject to an overtime rate of 20% of the normal daily fee rate on a pro-rata basis for each part day or for any time worked outside of those the hours.

We will ensure that every individual who engages in the services completes time sheets

recording time spent on the services, and we will use such time sheets to calculate the charges covered by each monthly invoice.

Method of payment: The default method of payment is via Direct Debit collections unless otherwise stipulated in the Engagement Letter.

8.14.2 Fixed Price

Invoicing: Invoiced in advance for the charges set out in the Engagement Letter(s) as amended from time to time.

Method of payment: The default method of payment is via BACS transfer to the account stated on our invoice.

8.14.3 Recurring

Invoicing: Invoiced monthly in advance for the duration of the Initial Period and the subsequent Renewal Period(s).

Method of payment: The default method of payment is via Direct Debit collections unless otherwise stipulated in the Engagement Letter.

- 8.15 Where the payment method is via Direct Debit, we will take place automatically on an agreed date, and we will endeavour to include an invoice for each collection. Cancellation of the Direct Debit payments will not result in the termination of this agreement, which may only be terminated pursuant to its terms. We reserve the right to issue an invoice for the immediate payment by you for the remainder of its charges in the event that the cancelled Direct Debit is not reinstated within 5 business days. This clause constitutes advance notice of payments to be collected by Direct Debit and confirmation of the Direct Debit Scheme Guarantee (as set out in the Direct Debit Instruction Form).

9 Intellectual property rights

- 9.1 For the purpose of this clause, Intellectual property Rights mean patents, rights to inventions, copyright and neighbouring and related rights, moral rights, trademarks goodwill and the right to sue for passing off or unfair competition, rights in designs, rights in computer software, database rights, rights to use, and protect the confidentiality of, confidential information (including know-how and trade secrets) and all other intellectual property rights, in each case whether registered or unregistered and including all applications and rights to apply for and be granted, renewals or extensions of, and rights to claim priority from, such rights and all similar or equivalent rights or forms of protection which subsist or will subsist now or in the future in any part of the world.
- 9.2 In relation to any output of the services we provide to you ("**Deliverables**"):
- 9.2.1 we and our licensors shall retain ownership of all Intellectual Property Rights in the Deliverables, excluding all documents, information, items and materials in any form, whether owned by you or a third party, which you provide to us in connection with the services ("**Customer Materials**");
- 9.2.2 we grant you, or shall procure the direct grant to you of, a fully paid-up, worldwide, non-exclusive, royalty-free licence during the term of this agreement to copy and modify the Deliverables for the purpose of receiving and using the services and the Deliverables in your business; and
- 9.2.3 you shall not sub-license, assign or otherwise transfer the rights granted in this clause.
- 9.3 In relation to the Customer Materials, you and your licensors shall retain ownership of all Intellectual Property Rights in the Customer Materials, and you grant us a fully paid-up, non-exclusive, royalty-free licence to copy and modify the Customer Materials for the term of this agreement for the purpose

of providing the services or for any of our marketing materials..

- 9.4 You warrant that the receipt and use of the Customer Materials in the performance of this agreement by us, our agents, subcontractors or consultants shall not infringe the rights, including any Intellectual Property Rights, of any third party or any rights of third parties to the extent that infringement results from copying; and you shall indemnify us in full against all liabilities, costs, expenses, damages and losses (including any direct, indirect or consequential losses, loss of profit, loss of reputation and all interest, penalties and legal costs (calculated on a full indemnity basis) and all other professional costs and expenses) suffered or incurred by us arising out of or in connection with any claim brought against us, our agents, subcontractors or consultants for actual or alleged infringement of a third party's Intellectual Property Rights.

10 Confidentiality

- 10.1 We will keep your information confidential unless:
- 10.1.1 you consent to the disclosure of that information;
 - 10.1.2 disclosure of the information is required or permitted by law or regulatory requirements that apply to us; or
 - 10.1.3 These Terms of Business state otherwise.
- 10.2 Examples of organisations we may be required to disclose your information to include:
- 10.2.1 the National Crime Agency;
 - 10.2.2 domestic and international tax authorities;
 - 10.2.3 regulatory authorities.
- 10.3 Unless you instruct us otherwise, email will be our default method of communication. We deploy a range of information security measures, but we cannot guarantee the security of information or documents sent by email. If you do not wish us to communicate information by email, please let us know.
- 10.4 External organisations such as the Information Commissioner's Office or HMRC may conduct audits or quality checks on our business from time to time. They may wish to audit or quality check your file and related papers for this purpose. We will require that these external organisations maintain confidentiality in relation to any files and papers which are audited or quality-checked.
- 10.5 Your files may also be reviewed in a due diligence exercise relating to the sale or transfer of all or part of our business, the acquisition of another business by us or the acquisition of a new business.

11 Privacy and data protection

- 11.1 We use your personal data primarily to provide the services to you but also for related purposes such as administration, invoicing and record keeping and to inform you of our services and events that we think may be of interest to you.
- 11.2 Our use of your personal data is subject to your instructions, the UK General Data Protection Regulation (UK GDPR), other relevant UK legislation and our professional duty of confidentiality.
- 11.3 We take your privacy very seriously. Our Privacy policy contains important information on how and why we collect, process and store your personal data. It also explains your rights in relation to your personal data.
- 11.4 We may record telephone calls and monitor emails for training, regulatory and compliance purposes.
- 11.5 We use third-party service providers (including 'cloud' service providers) to help us deliver efficient, cost-effective services. This may include document/information hosting, sharing, transfer, analysis, processing or storage. We ensure all third-party service providers operate under service agreements that are consistent with our professional obligations, including in relation to confidentiality, privacy

and data protection. If you instruct us to use an alternative provider for storing, sharing or exchanging documents/information, we are not responsible for the security of the data or the provider's security standards.

- 11.6 We may use your personal data to send you updates (by email, text, telephone or post) about developments that might be of interest to you and/or information about our services, including exclusive offers, promotions or new services or products. You have the right to opt out of receiving promotional communications at any time by using the 'unsubscribe' link in emails.
- 11.7 You agree that we may describe the Engagement in any form of media including but not limited to, marketing materials. You shall ensure that any announcements and documents published or statements made by you or on your behalf that includes our details or the Engagement, will only be published after consultation with us and shall at all times be true, accurate and not misleading.

12 Prevention of money laundering, terrorist financing and proliferation financing

- 12.1 To comply with anti-money laundering, counter-terrorist financing and counter-proliferation financing requirements, we are likely to ask you for proof of your identity. We may conduct searches or enquiries for this purpose. We may also be required to identify and verify the identity of other persons, such as directors or beneficial owners. If you or they do not provide us with the required information promptly, our work may be delayed.
- 12.2 You agree that we may make checks using online electronic verification systems or other databases as we may decide from time to time.
- 12.3 Subject to clause 7 (**'Our liability to you'**), we shall not be liable for any loss arising from or connected with our compliance with any statutory obligation or reasonable belief we may have to report your instructions to the relevant authorities under the provisions of the money laundering, terrorist financing and/or proliferation financing legislation.

13 Professional indemnity insurance

- 13.1 We have professional indemnity insurance giving cover for claims against us. Details of this insurance, including contact details of our insurer and the territorial coverage of the policy, can be provided on request.
- 13.2 It is a condition of our professional indemnity insurance that we notify our insurer and/or broker of any circumstances which may give rise to a claim against us. In doing so, we may disclose documents and information to our insurer, broker and insurance advisers on a confidential basis. Our insurers and brokers are contractually obliged to keep all information we pass to them strictly confidential.

14 Complaints

- 14.1 We want to give you the best possible service. However, if at any point you become unhappy or concerned about the service we have provided, you should inform us immediately so we can do our best to resolve the problem.
- 14.2 In the first instance, it may be helpful to contact the person who is working on your case to discuss your concerns, and we will do our best to resolve any issues. If you would like to make a formal complaint, you can follow our complaints procedure, which will be provided on request.

15 Commencement and duration

- 15.1 Please see your Engagement Letter for the details, but unless stated otherwise, these provisions will determine the duration of our engagement:

15.1.1 Time and Material Basis

Our engagement shall commence on the date all the parties have signed the Engagement Letter and shall continue for as long as we continue to receive instructions from you.

Either Party may terminate this Agreement for convenience by giving not less than 30 days prior written notice to the other Party.

15.1.2 Fixed Price

Our engagement shall commence on the date all the parties have signed the Engagement Letter and shall terminate on the delivery of the last Deliverable set out in the Engagement Letter.

You cannot terminate this engagement prior to delivery once the Engagement Letter has been executed.

15.1.3 Recurring

Our engagement shall commence on the date all the parties have signed the Engagement Letter and shall continue for a period of 12 months (“**Initial Period**”) and shall continue on an annual basis after that (“**Renewal Period**”).

Either Party may terminate this Agreement for convenience by giving not less than 90 days prior written notice to the other Party, such notice to be effective only on the final day of the Initial Period or each Renewal Period. By way of example, if you engaged on a recurring contract on 1st January and served notice on 26th July, the contract would continue until 31st December.

16 Terminating your instructions

- 16.1 We will only decide to stop acting for you when there is a good reason, such as if you fail to comply with the terms of our agreement, act in a dishonest, fraudulent or offensive manner, go into administration or if you provide us with misleading information. We will give you reasonable notice before we stop acting for you.
- 16.2 If we decide that we should stop acting for you, we will charge you for the work we have done. This will be calculated on the basis set out in the Engagement Letter.
- 16.3 We are not responsible for reminding you about important dates and/or any deadlines after our appointment has been terminated.
- 16.4 We shall not be in breach of this agreement or otherwise liable for any failure or delay in the performance of our obligations if such delay or failure results from events, circumstances or causes beyond our reasonable control. The time for the performance of such obligations shall be extended accordingly. If the period of delay or non-performance continues for 30 days, either Party may terminate this agreement by giving 14 days written notice to the other party.

17 Storage and retrieval of files

- 17.1 We may create and hold client files in hard copy (paper), electronically or a combination of both.
- 17.2 We normally store client files (except any of the papers you ask to be returned to you) for six years after we send you our final bill. Unless you instruct us to the contrary, we will store your file electronically only.
- 17.3 Our *Privacy policy* contains more information about how long we keep personal data—see www.fusionconsult.co.uk/privacy-policy/

18 Assignment and other dealings

- 18.1 This agreement is personal to you. You shall not assign, transfer, mortgage, charge, subcontract,

delegate, declare a trust over or deal in any other manner with any of its rights and obligations under this agreement.

- 18.2 We may at any time assign, mortgage, charge, declare a trust over or deal in any other manner with any or all of its rights under this agreement.

19 Variation

No variation of this agreement shall be effective unless it is in writing and signed by the parties (or their authorised representatives).

20 Waiver

- 20.1 A waiver of any right or remedy under this agreement or by law is only effective if given in writing and shall not be deemed a waiver of any subsequent right or remedy.
- 20.2 A failure or delay by a party to exercise any right or remedy provided under this agreement or by law shall not constitute a waiver of that or any other right or remedy, nor shall it prevent or restrict any further exercise of that or any other right or remedy. No single or partial exercise of any right or remedy provided under this agreement or by law shall prevent or restrict the further exercise of that or any other right or remedy.

21 Severance

- 21.1 If any provision or part-provision of this agreement is or becomes invalid, illegal or unenforceable, it shall be deemed deleted, but that shall not affect the validity and enforceability of the rest of this agreement.
- 21.2 If any provision or part-provision of this agreement is deemed deleted under clause 21.1, the parties shall negotiate in good faith to agree on a replacement provision that, to the greatest extent possible, achieves the intended commercial result of the original provision.

22 Entire agreement

- 22.1 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.
- 22.2 Each party agrees that it shall have no remedies in respect of any statement, representation, assurance or warranty (whether made innocently or negligently) that is not set out in this agreement. Each party agrees that it shall have no claim for innocent or negligent misrepresentation based on any statement in this agreement.

23 No partnership or agency

- 23.1 Nothing in this agreement is intended to or shall be deemed to, establish any partnership or joint venture between any of the parties, constitute any party the agent of another party, or authorise any party to make or enter into any commitments for or on behalf of any other party.
- 23.2 Each party confirms it is acting on its own behalf and not for the benefit of any other person.

24 Third-party rights

Unless it expressly states otherwise, this agreement does not give rise to any rights under the Contracts (Rights of Third Parties) Act 1999 to enforce any term of this agreement.

25 Notices

- 25.1 Any notice or other communication given to a party under or in connection with this agreement shall be in writing. It shall be delivered by hand or by pre-paid registered and tracked post or other next working day delivery service at its registered office (if a company) or its principal place of business (in any other case).
- 25.2 Any notice or communication shall be deemed to have been received:
- 25.2.1 if delivered by hand, at the time the notice is left at the proper address;
- 25.2.2 if sent by post next working day delivery service, at 9.00 am on the second Business Day after posting.
- 25.3 This clause does not apply to the service of any proceedings or any documents in any legal action or, where applicable, any arbitration or other method of dispute resolution.

26 Dispute procedure

- 26.1 Without prejudice to the express rights of termination set out in this Agreement, both Parties will attempt in good faith to resolve any disputes arising out of or relating to this Agreement ("**Dispute**") promptly by negotiations between those representatives of the Parties who have authority to settle the Dispute. Such representatives shall meet within ten days of a request from either of them to negotiate the Dispute.
- 26.2 If the Dispute is not resolved at the meeting,, the Dispute shall be escalated to those representatives of the Parties of the second level who shall meet within ten working days after the conclusion of the meeting held. If the Dispute is not resolved after escalation to the second level, the Dispute shall be escalated to those representatives of the Parties of the third level, who shall meet within ten working days.
- 26.3 The Parties shall use every reasonable endeavour to reduce the time taken to resolve the Dispute in good faith.
- 26.4 The Parties will continue to perform their obligations under this Agreement (so far as the same is reasonably possible in view of the Dispute and subject to the terms of this Agreement) until such time as the Dispute has been resolved by agreement or court proceedings.

27 Governing law

This agreement and any dispute or claim (including non-contractual disputes or claims) arising out of or in connection with it or its subject matter or formation shall be governed by and construed in accordance with the law of England and Wales.

28 Jurisdiction

Each party irrevocably agrees that the courts of England and Wales shall have exclusive jurisdiction to settle any dispute or claim (including non-contractual disputes or claims) arising out of or in connection with this agreement or its subject matter or formation.

If you are a consumer, we agree that the courts of England and Wales will have exclusive jurisdiction, except that if you are a resident of Northern Ireland, you may also bring proceedings in Northern Ireland. If you are a resident of Scotland, you may also bring proceedings in Scotland.

Appendix 1

Special Terms

Fusion Law Ltd

1. Disbursements

- a. As well as our charges, we will charge for all disbursements that we incur (such as travelling and accommodation costs, search fees, courier fees, and registration fees), including VAT. We may also charge you for significant postage or photocopying together with VAT.
- b. If we engage other advisers (such as Counsel, lawyers in other jurisdictions or experts) in relation to the work, we will do so as your agent. Unless we agree otherwise in writing, you will be responsible for their fees and disbursements too.
- c. We will seek your approval before we incur any single disbursement of more than £100. We may ask that you put us in funds from time to time to meet disbursements before they are incurred.

2. Status

For the avoidance of any doubt, we are a legal consultancy firm, and we are not a regulated law firm. For this reason, we do not undertake any work that is prescribed to be reserved legal activities under the Legal Services Act 2007. If we believe that your work is likely to fall under the category of reserved legal activity, then we could either introduce you to a regulated firm of solicitors or ask you to find a regulated firm of your choice.

Appendix 2

Special Terms

Fusion Consulting Limited

Terms and Conditions specific to FUSION TAX

1. Your responsibilities

- 1.1 You are responsible for the following:
 - a. Providing any documents to us, as and when required;
 - b. Reviewing our work when needed; and
 - c. Providing us with clear instructions.
- 1.2 Should at any time during the course of the matter it become apparent that significant further work is required in addition to that mentioned above, we will let you know and provide an additional quotation for your approval.
- 1.3 If you require tax advice in relation to a specific transaction, we recommend that you instruct us sufficiently in advance so that we have time to give properly considered advice prior to the transaction taking place.

2. Status

- 2.1 Please note that we are not regulated or authorised by the Financial Conduct Authority, and we do not provide any advice, financial or otherwise, relating to investments or financial planning. We can refer you to another company within our group for these services.
- 2.2 We will observe and act in accordance with the bye-laws, regulations and ethical guidelines of the Association of Taxation Technicians and will accept instructions to act for you on this basis. In particular you give us the authority to correct errors made by HMRC where we become aware of them. We will not be liable for any loss, damage or cost arising from our compliance with statutory or regulatory obligations. You can see copies of these requirements at our offices. The requirements are also available on-line at www.att.org.uk.
- 2.3 We will observe and act in accordance with the bye-laws, regulations and ethical guidelines of the Association of Tax Technicians and will accept instructions to act for you on this basis. In particular you give us the authority to correct errors made by HMRC where we become aware of them. We will not be liable for any loss, damage or cost arising from our compliance with statutory or regulatory obligations. You can see copies of these requirements at our offices. The requirements are also available on-line.
- 2.4 In accordance with our professional body rules, we are required to hold professional indemnity insurance. Details about the insurer and coverage can be obtained from our office.
- 2.5 We have a tax-free protection policy (non-regulated scheme) in place with Qdos Vantage Ltd. This is our policy and may assist you in the event of an HMRC enquiry or inspection. However, there is a possibility that in accordance with the terms of this policy, we may not receive the relevant cover on your behalf for dealing with a HMRC enquiry or inspection and in this event you will be liable for the charges incurred for this work, which shall be discussed and outlined to you in writing.

3. Professional Fees

- 3.1 In some cases, you may be entitled to assistance with your professional fees, particularly in relation

to any investigation into your tax affairs by the HMRC (or for the work we may do for you in the USA, the IRS).

- 3.2 Assistance may be provided through insurance policies you hold or via membership in a professional or trade body. Other than where such insurance was arranged through us, you will need to advise us of any such insurance coverage that you have. You will remain liable for our fees regardless of whether all or part are liable to be paid by your insurers.
- 3.3 Furthermore, we may require to be authorised as your agent from the HMRC (or the IRS, as the case may be), which authorises them to communicate with us as your agent, although they consider that you should still take 'reasonable care' over your tax affairs.

4. Retention of paperwork

You have a legal responsibility to retain documents and records relevant to your tax affairs. During the course of our work we may collect information from you and others relevant to your tax affairs. We will return any original documents to you (if requested). Documents and records relevant to your tax affairs are required by law to be retained as follows:

Individuals, trustees and partnerships

- with trading or rental income: 5 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

- 6 years from the end of the accounting period;

Whilst certain documents may legally belong to you we may destroy correspondence and other papers that we store, electronically or otherwise, which are more than 7 years old. You must tell us if you require the return or retention of any specific documents for a longer period.

5. Electronic and other communication/Online Tax Portal

- 5.1 Unless you instruct us otherwise we may, where appropriate, communicate with you and with third parties via email or by other electronic means. The recipient is responsible for virus checking emails and any attachments.
- 5.2 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 which 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.
- 5.3 These are risks you must agree to bear 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 paper mail, other than where electronic submission is mandatory.
- 5.4 Any communication by us with you sent through the post system is deemed to arrive at your postal address two working days after the day that the document was sent.

6. Online Tax Portal

- 6.1 You may be given access to our online tax portal subject to clause 7.1 below. You warrant that you are solely responsible for storing any data on your online tax portal.
- 6.2 Pursuant to the terms outlined under clause 16, we will not be liable to you for any loss arising out of or in connection with the loss of any data on the online tax portal, in contract, tort, by statute or

otherwise.

- 6.3 The data that we collect from you may be transferred to, and stored at, a destination outside the European Economic Area ("EEA"). It may also be processed by staff operating outside the EEA who work for us or for one of our suppliers. By submitting your personal data, you agree to this transfer, storing or processing. We will take all steps reasonably necessary to ensure that your data is treated securely.
- 6.4 All information you provide to us is stored on our secure servers. Where we have given you (or where you have chosen) a password, which enables you to access certain parts of our site, you are responsible for keeping this password confidential. We ask you not to share a password with anyone.
- 6.5 Unfortunately, the transmission of information via the internet and on our online tax portal is not completely secure. Although we will do our best to protect your personal data, we cannot guarantee the security of your data transmitted to our site and online tax portal; any transmission is at your own risk. Once we have received your information, we will use strict procedures and security features to try to prevent unauthorised access.

7. Individuals Package

Recurring compliance work

- 7.1 We will provide you access to our Online Tax portal for the submission of your financial records.
- 7.2 We will prepare your self assessment tax return together with any supplementary pages required from the information and explanations that you provide to us. After obtaining your approval and signature, we will submit your returns to HM Revenue & Customs (HMRC).
- 7.3 Please note that only one self-assessment tax return will be completed in a 12 month period. Any additional tax returns will quoted to you separately.
- 7.4 We will calculate your income tax, national insurance contributions (NIC) and any capital gains tax liabilities and tell you how much you should pay and when. We will advise on the interest, penalty and surcharge implications if tax or NIC is paid late. We will also check HMRC's calculation of your tax and NIC liabilities and initiate repayment claims if tax or NIC has been overpaid.
- 7.5. We will advise you as to possible tax return related claims and elections arising from information supplied by you. Where instructed by you, we will make such claims and elections in the form and manner required by HMRC.
- 7.6. We will review PAYE notices of coding provided to us and advise accordingly.
- 7.7. We shall liaise with HMRC as your agent and handle all correspondence and conversations on your behalf
- 7.8. We shall attend one tax planning meeting with you per annum to discuss tax matters and provide relevant updates to legislation and prudent tax planning advice.

Additional Value Added Services

- 7.9. We will subscribe you to our tax newsletter which will be sent by electronic mail including our tax tips and other suggestions for how to keep up with current legislation and other relevant information
- 7.10. We may provide online tax webinar sessions to provide updates as to current legislation at regular points throughout the year

Ad hoc and advisory work

- 7.11 Where you have instructed us to do so, we will also provide such other taxation ad hoc and advisory services as may be agreed between us from time to time. These may be the subject of a separate

engagement letter at our option. Where appropriate we will discuss and agree an additional fee for such work when it is commissioned by you. Examples of such work could include:

- Advising on ad hoc transactions, preparing additional supplementary pages to your tax return and calculating any related liabilities;
- Dealing with any enquiry opened into your tax return by HMRC;
- Preparing any amended returns which may be required and corresponding with HMRC as
- necessary.

7.12. Where specialist advice is required on occasions we may need to seek this from or refer you to appropriate specialists.

Your responsibilities

7.13. You are legally responsible for:

- (a) Ensuring that your self-assessment tax returns are correct and complete;
- (b) Submitting all relevant information to us;
- (b) Filing any returns by the due date; and
- (c) Making payment of tax on time.

Failure to do this may lead to automatic penalties, surcharges and/or interest.

Taxpayers who sign their returns cannot delegate this legal responsibility to others. You agree to check that returns that we have prepared for you are complete before you approve and sign them.

7.14. To enable us to carry out our work you agree:

- (a) That all returns are to be made on the basis of full disclosure of all sources of income, charges, allowances and capital transactions;
- (b) To provide full information necessary for dealing with your affairs: we will rely on the information and documents being true, correct and complete and will not audit the information or those documents;
- (c) To authorise us to approach such third parties as may be appropriate for information that we consider necessary to deal with your affairs; and
- (d) 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.

7.15. You will keep us informed of material changes in your circumstances that could affect your tax liability. If you are unsure whether the change is material or not please let us know so that we can assess its significance.

7.16. You will forward to us HMRC statements of account, copies of notices of assessment, letters and other communications received from HMRC in time to enable us to deal with them as may be necessary within the statutory time limits. Although HMRC have the authority to communicate with us when form 64-8 has been signed and submitted it is essential that you let us have copies of any correspondence received because HMRC are not obliged to send us copies of all communications issued to you.

7.17. Our services as set out above are subject to the limitations on our liability set out in the engagement letter and in paragraph 18 of our standard terms and conditions of Business.

Tax Insurance

7.18. As a benefit of the Tax service detailed above, we will provide you (via a 3rd party insurance company) a Tax Insurance service which will (subject to the terms of the policy) pay our fees for HMRC investigations and enquiries. This will be outlined separately on request.

Terms and Conditions specific to FUSION INTERNATIONAL MEMBERSHIP

1. Definitions

“Lead(s)” means a prospective person or company introduced to the Member for business marketing and networking opportunities;

“Member(s)” means the party procuring the Services from Fusion and is as detailed above;

“Membership” means a subscription to Fusion’s Services.

“Portal” means Fusion’s online platform which allows Members to connect, access referral and/ or manage or register Lead(s);

“Services” means the Services that may be provided by Fusion which includes, but is not limited to, invitations to Fusion’s networking events, quarterly webinars, subscription to Fusion’s newsletter services, access to Member’s referral network and HMRC experts through Fusion’s Portal and other services designed to increase business marketing and networking opportunities for each of its Members.

2. Provision of the Services and Membership

- a. Any marketing material given by Fusion shall not constitute an offer and is only valid for a period of 20 working days from its date of issue.
- b. The Membership will be accepted by Fusion, at its sole and absolute discretion, on receipt by Fusion of a validly completed membership joining form and the Fees in accordance with clause 5 below from the Member.
- c. Fusion reserves its right to refuse Membership to any persons at any time without the need to provide any reasonings for its decision.
- d. With effect from the Commencement Date, Fusion shall, during the Agreement, provide the Services to the Member.
- e. Fusion may at any time by promptly and effectively notifying the Member without any undue delay, make changes to the Services for any reason including changes which are necessary to comply with any safety or statutory requirements.
- f. Each Membership grants one access right for one representative of the Member. When a networking event is published on the Portal, additional representatives may only attend the networking event(s) on written request to Fusion and may be subject to additional charges notified by Fusion from time to time.
- g. Where a Member wishes to attend a networking event, the Member must register their interest through Fusion’s Portal at least 3 days in advance of the networking event. If the Member fails to register their interest through Fusion’s Portal, Fusion may in its sole and absolute discretion charge the Member a fee to attend the networking event or refuse the Member entry to the networking event.

3. Our Obligations

- a. Fusion shall provide the Member with access to Fusion’s Portal for purposes including but not limited to the Members the registration and management of their Lead(s), for receipt of notifications of Fusion’s networking events and Services and also management of their event booking(s).
- b. In order to ensure fairness and prevent an oversubscribed market, Fusion shall limit Membership to no more than 3 Members per jurisdiction on the Portal.
- c. Fusion reserves its right to change or reschedule any networking events. Prior written notice shall be provided to the Members at the earliest opportunity of any changes or rescheduling

of networking events. Networking events are subject to content and key speaker changes without notice.

- d. If a Member is unable to attend a networking event it must provide Fusion with at least 3 working days' prior written notice. In such circumstances, Fusion may offer a full refund or transfer the booking to another event of the booking company's choice. All refunds and transfers are at the discretion of Fusion.

4. **Member's Obligations**

- a. The Member will generate Lead(s) for introduction to other members.
- b. All Lead(s) must be submitted via the Portal and the Member warrants that it shall ensure the online Portal is kept up to date at all times.
- c. The Member will ensure that all Lead(s) that are introduced to them from other members are responded to without undue delay.
- d. The Member shall use all reasonable endeavours to provide all pertinent information to Fusion that is necessary for the provision of the Services.
- e. Before registering any Lead(s), the Member, at its own expense, must ensure that any consents or other permissions are obtained to disclose the personal information of the Lead(s). It shall be the sole responsibility of the Member to ensure that such consent or permission has been obtained. The Member, therefore, warrants to Fusion that it has the legal right to disclose all Member content that it does in fact disclose to Fusion or its members under or in connection with this Agreement.
- f. The Member acknowledges and accepts that the content uploaded to the Portal will be considered non- confidential and non-proprietary.
- g. If the Member is governed by a regulatory authority or regulatory body, the Member shall be responsible at all times to ensure, at its own expense, compliance with such authorities or bodies. Fusion shall not be liable for compliance or non- compliance with any Member's regulatory authority or regulatory body at any time. If the Member is found to be in breach of, or failure to comply with, any regulatory authority or regulatory body at any time during the Membership, Fusion reserves its rights to terminate this Agreement and the Member's Membership immediately without any refund of Fees already paid.
- h. The Member and its employees, consultants, , directors' warrants that it:
 - i. shall comply with Fusion's Acceptable Use Policy, Privacy Policy and any other policies on the Portal
 - ii. has the relevant authority and capacity to enter into a Membership with Fusion;
 - iii. is responsible for its interactions with any other members and is responsible for all content it publishes or posts to the Portal;
 - iv. will not publish, post or transmit on the site material that could be deemed offensive or abusive in tone, inaccurate, obscene, blasphemous, threatening, harassing, racially offensive, offensive to any religion, or illegal, or any material that infringes or violates another party's rights;
 - v. will not post, distribute or reproduce in any way any copyrighted material, trademarks or other proprietary information without obtaining the prior consent of the owner of such proprietary rights; and
 - vi. will ensure the safeguarding of all usernames, passwords and other security measures relating to its use of Fusion's Portal. Fusion is not responsible for any use of the Portal by any unauthorised party who uses the Member's log in details,
- i. The Member agrees to indemnify and hold harmless Fusion, its officers, directors, employees

and agents, from and against any claims, actions or demands, including without limitation reasonable legal and accounting fees, alleging or resulting from the Members use of any online content, Services, or its breach of the terms of this Agreement.

- j. Fusion reserves its rights to suspend or remove any Member and its related officers who act in breach of this Agreement.

5. Fees and Payment

- a. The Member shall pay an initial one-off joining fee and an annual membership fee as set out in the Engagement Letter ("Fees"). The joining fee and first instalment of the annual membership fee which are due prior to the commencement of the Membership and prior to any annual renewal.
- b. The Member shall pay the Fees to Fusion on the following basis:
 - i. The Fees shall be calculated in accordance with the Engagement Letter.
 - ii. The Member shall not be entitled to a refund of the Fees.
 - iii. Payment of Fees must be made in advance in full or quarterly by Bank Transfer and/or via direct debit or credit card.
 - iv. Fusion reserves its rights to suspend the Members Membership and the Member's access to the Portal for any failed direct debit payments.

Appendix 3

Special Terms

Fusion Accountancy Ltd

Your responsibilities

1. The Directors, on behalf of the company, are legally responsible for:
 - a. Ensuring that the CTSA return (including tagging) is correct and complete;
 - b. Filing any returns by the due date; and
 - c. Making payment of tax on time.

Failure to do this may lead to automatic penalties, surcharges and/or interest

The signatory to the return cannot delegate this legal responsibility to others. The signatory agrees to check that the returns we have prepared for the company are complete before he/she approves and signs them.

2. To enable us to carry out our work, the Directors agree:
 - a. To provide us with the necessary schedules in order for us to prepare your statutory accounts, which may include bank statements, sales and purchase invoices, PAYE records and receipts. You accept full responsibility for the existence, accuracy, consistency and completeness of data provided to us. We will not carry out any procedures to check the existence, accuracy, consistency and completeness of the data provided.
 - b. That all returns are to be made on the basis of full disclosure of all sources of income, charges, allowances and capital transactions;
 - c. To provide full information necessary for dealing with the company's affairs: we will rely on the information and documents being true, correct and complete and will not audit the information or those documents;
 - d. To authorise us to approach such third parties as may be appropriate for information that we consider necessary to deal with the company's affairs,
 - e. To provide us with information in sufficient time for the company's statutory accounts and Corporation Tax return to be completed and submitted one month before the appropriate deadline;
 - f. To provide information on matters affecting the company's tax liability for the accounting period in respect of which instalments are due at least four weeks before the due date of each instalment. This information should include details of trading profits and other taxable activities up to the date the information is provided, together with estimates to the end of the accounting period; and
 - g. To provide us with information on advances or loans made to directors, shareholders or their Candidates during an accounting period and any repayments made or write-offs authorised at the latest within three months of the end of the relevant accounting period.
3. The Directors will keep us informed of material changes in circumstances that could affect the tax liabilities of the company. If the Directors are unsure whether the change is material or not, please let us know so that we can assess its significance.
4. You will forward to us HMRC statements of account, copies of notices of assessment, letters and other communications received from HMRC in time to enable us to deal with them as may be necessary within the statutory time limits. Although HMRC has the authority to communicate with us when form 64-8 has been signed and submitted, it is essential that you let us have copies of any correspondence received because HMRC are not obliged to send us copies of all communications issued to you.

5. The work carried out within this Engagement will be in respect of the company's accounting and tax affairs. Any work to be carried out for the directors on a personal basis will be set out in a separate Engagement Letter.
6. You are responsible for monitoring the monthly turnover to establish whether the company is liable to register for VAT if it is not already registered. If you do not understand what you need to do, please ask us. If the company exceeds the VAT registration threshold, and you wish us to assist in notifying HMRC of the Company's liability to be VAT registered, we will be pleased to assist in the VAT registration process. You should notify us of your instructions to act in relation to the company's VAT registration in good time to enable a VAT registration form to be submitted within the time limit of one month following the month in which the current VAT registration turnover threshold was exceeded. We will not be responsible if we are not notified in time, and a late registration penalty is incurred.
7. Our services, as set out above, are subject to the limitations on our liability set out in the Terms of Business. These are important provisions which you should read and consider carefully.
8. You are legally responsible for:
 - a. Ensuring that your returns are correct and complete;
 - b. Filing any returns by the due date; and
 - c. Making payment of tax on time.

Failure to do this may lead to automatic penalties, surcharges and/or interest.

The signatory to the return cannot delegate this legal responsibility to others. The signatory agrees to check that the returns we have prepared for you are complete before he/she approves and signs them.

9. To enable us to carry out our work, you agree:
 - a. That all returns are to be made on the basis of full disclosure;
 - b. You are responsible for ensuring that the information provided is, to the best of your knowledge, accurate and complete. The VAT returns are prepared solely on the basis of the information provided by you. We accept no responsibility for any VAT liabilities arising due to inaccuracies or omissions in the information you provide, which may lead to a misdeclaration on which penalties and interest may arise;
 - c. That we can approach such third parties as may be appropriate for information we consider necessary to deal with the VAT returns; and
 - d. You will keep us informed of material changes in circumstances that could affect your VAT obligations. If you are unsure whether the change is material or not, please let us know so that we can assess its significance.
10. You will forward to us HMRC statements of account, copies of notices of assessment, letters and other communications received from HMRC in time to enable us to deal with them as may be necessary within the statutory time limits. Although HMRC has the authority to communicate with us when form 64-8 has been signed and submitted, it is essential that you let us have copies of any correspondence received because HMRC are not obliged to send us copies of all communications issued to you.
11. You are responsible for bringing to our attention any errors, omissions or inaccuracies in your VAT returns which you become aware of after the returns have been submitted in order that we may assist you in making a voluntary disclosure.
12. If you are involved with any other business which is not registered for VAT, you are responsible for monitoring your monthly turnover to establish whether you are liable to register for VAT. If you do not understand what you need to do, please ask us. If you exceed the VAT registration threshold and wish us to assist you in notifying HMRC of your liability to be VAT registered, you must give us clear instructions to assist you in the VAT registration process. You should notify us of your instructions in

good time to enable the VAT registration application form to be submitted within the statutory time limit of one month following the month in which you exceeded the VAT registration threshold in force at that time. We will not be responsible if you fail to notify us in time and incur a late registration penalty as a result.

13. If EC Sales Lists need to be completed, you are responsible for obtaining all of your customers' VAT registration numbers in other member states and checking any that you are not completely satisfied with HMRC.

Additional Payroll Terms

14. We will act in the capacity of payroll provider on your behalf.
15. As payroll provider, we are not a party to any employment arrangement entered into between you and your employees and are therefore not responsible for fulfilling any statutory obligation or making any payment required by statute that may arise as a consequence of the relationship between employer and employee.
16. All pay periods administered by us will be based on calendar weeks or calendar months. Other payroll periods requested by you will generally not be accepted since our computer systems and payroll runs are based upon complete weekly or monthly cycles. Where employment starts or ends during a week or month, the first (or last) wage slip processed will be to/from the date specified.
17. We act as a payroll provider only. We will accept no liability or accept any responsibility for a client's PAYE employer scheme and staff or the payments to HMRC in relation to that scheme.
18. We act only as a payroll provider to active clients. If a client is in a position of having no staff at a particular time or instructs us that they no longer require payroll services, the client may choose from 2 options regarding the HMRC PAYE scheme.
 - a. Option 1. We inform HMRC that we are no longer acting for the client in any way whatsoever.
 - b. Option 2. We will administer the HMRC PAYE scheme until the end of the financial year. Then file on-line a final FPS for the company, then deregister the company's HMRC PAYE scheme and inform HMRC that we are no longer acting for the client in any way whatsoever.
19. We are required to provide full and accurate information concerning their company and staff. We will not be held responsible or bear any liability for any consequences that may arise as a result of any incorrect information presented by a client.
20. We reserve the right in exceptional circumstances to abrogate the payroll provider service to clients either verbally or in writing without notice.
21. We are not responsible for providing any HR or employment law advice in relation to the service and recommend you seek professional advice if you have any specific queries.
22. We will not bear any responsibility or accept any liability for the terms and conditions contained within the contract of employment or their consequences.
23. We require all alterations to payroll to be received by the agreed deadline. After the deadline, we will process payslips for the coming pay date as per the pay date instructions. Any instructions received after the agreed deadline where clients require amended wage slips may result in the client receiving an additional charge.
24. Where information concerning changes in employment arrangements is provided late by a client, and especially where this results in a significant amount of extra work, we reserve the right to charge an additional fee to cover the additional work involved.
25. In the event of a dispute arising between a client and that client's employee, we will act on the client's instructions. However, factual payroll information will not be unreasonably withheld from an employee who has, in any case, a statutory right to access to their PAYE records. We also reserve the right to advise a client where that client's proposed course of action in a dispute is in breach of his or

her statutory obligations as an employer and refuse to carry out any such instructions from a client if this is the case.

26. We will not bear any responsibility for HMRC penalties or interest charges that may arise as a consequence of failure on a client's part to make Income Tax and/or National Insurance Contributions liability payments due by dates notified to that client either by HMRC or by us or as a consequence of the client's failure to make information available to us which would affect or delay the submission to HMRC of statutory returns by the relevant due dates.
27. We will not accept liability for overpayment or underpayment of wages incurred as a result of an error in processing a client's specified wage for any period in excess of one month from the date on which the first payslip for a full period of a week or month at the newly instructed rate is sent to a client. It is each client's responsibility to check payslips received from us to ensure that the information on them is correct as of the payslip date.
28. We will not bear any responsibility for HMRC penalties or interest charges which may arise as a result of employment arrangements existing prior to a client appointing us or for retrospective liability due or the consequences of late filing a declaration of retrospective liability where the client appointed us after the due date.
29. While we will make all reasonable efforts to make clients aware of the Tax and national insurance implications of their proposed or actual employment arrangements under the PAYE system, we will not bear any responsibility for liabilities that may arise out of a client's unfamiliarity with or lack of understanding of how the PAYE system works in terms of their own particular employment arrangements.
30. We will not be held responsible for any additional Tax or National Insurance liability incurred as a consequence of the client's failure to follow the advice given by us.
31. We reserve the right to alter, amend and reissue the terms and conditions under which it provides its service as a result of changes in UK or European Union tax or employment law or as a result of issues that arise in the course of providing a service to its clients.
32. We will only provide a payroll service subject to the regulations as stipulated by HMRC at the present time. This includes all staff employment regulations and rules governing Director PAYE status.
33. We will not bear any responsibility or accept any liability for errors that may occur during the payroll provider service to clients and/or after the end of a payroll provider service to clients with respect to carrying out the payroll provider service pertaining to end of year FPS submissions and its relevant forms, together with any liaison with HMRC on a client's behalf.

Appendix 4

Special Terms

Fusion Recruitment Ltd ("FR")

Terms and Conditions specific to all roles

1. Definitions

"**Assignment**" means the placement of the Candidate with the Client by FR.

"**Cancellation**" has the meaning given to it in these terms and conditions.

"**Candidate**" means an individual who is permanently placed with the Client by Fusion Recruitment Ltd (FR) or presented to the Client as a potentially placeable Candidate.

"**Introduction**" means (i) the Client's interview of a Candidate in person or by telephone, following the Client's instruction to FR to search for a Candidate, or (ii) the passing to the Client of a curriculum vitae (resume) or other information which identifies the Candidate; and which in either case directly or indirectly leads to an Assignment of that Candidate by the Client, or to a form of employment.

"**Introduction Fee**" means the fee payable in accordance with provisions below and Regulation 10 of the Conduct of Employment Agencies and Employment Businesses Regulations 2003.

"**Preferred Partner**" refers to particular experts in their field of professional services with whom FR has formal or informal relationships, including but not limited to outsourced bookkeeping, legal services and human resources.

"**Search**" refers to the recruitment services provided by FR to the Client to source Candidates for senior, executive or other highly specialised positions in the Client organisation.

"**Shortlist**" means a list of selected Candidates presented by FR to the Client and qualified by the Client for interviews, from which a final choice is made.

Services to be Provided

2. We will provide the Client with the services that are set out in the Engagement Letter provided that we will not be responsible for:
 - a. providing specialist or technical advice, including tax, legal, pensions, regulatory, or actuarial advice;
 - b. any work performed or advice given by other persons or the adequacy of any due diligence investigation, nor will we be required to conduct or implement any due diligence investigation, or
 - c. taking up references on prospective Candidates nor seeking independent verification of information given to us by any such prospective Candidate.
3. The client shall be responsible for assessing all of the commercial benefits and implications of the proposed Engagement.

Status of FR

4. Neither FR nor any part of the FR Group will have any duty to disclose to Client or utilise for the Client's benefit any non-public information acquired in the course of providing services to any other person, engaging in any engagement (on its own account or otherwise) or otherwise carrying on its business.

Payment Terms

5. Except as otherwise stated in the Engagement Letter, payment of fees is due on presentation of FR's invoice.
6. Upon any cancellation, the Client shall promptly pay FR any accrued but unpaid fees hereunder and shall reimburse FR for any expenses that are reimbursable hereunder, incurred up to and including the date on which FR ceases to act for the Client.

Expenses

7. Where applicable, in addition to any fees that may be paid to FR, the Client will reimburse FR, promptly upon receipt of an invoice, for all out-of-pocket expenses incurred by FR in connection with the Engagement (including and without limitation, advertising, travel expenses, hotel expenses, telecommunications costs, postage and printing costs or other expenses as may have been agreed with the Client or, if there is no such agreement, such expenses as are reasonable).

Terms and Conditions specific to INTERIM and PART TIME roles**Responsibilities of the Client**

8. The Client will maintain its own records using the schedules and processes provided by FR for recording time spent by a Candidate for the Client.

Client cancels Assignment prior to FR Candidate Offer

9. Both FR and the Client shall use reasonable endeavours to keep the other party informed and up to date regarding progress with an Assignment and/or offer of Assignment, and the Client will notify FR as soon as reasonably practicable if it decides to withdraw an offer.
10. When an Assignment offer has been made in writing by the Client, and such offer is accepted by a Candidate, in the event that the Client withdraws such offer at its discretion, and due to no fault of FR or FR Candidate, the Client shall be required to reimburse FR the equivalent of one month's fees at the rate proposed in the offer, with a minimum fee of £500 + VAT.

Offers of Employment

11. The Client shall forthwith (and in any event within seven business days) advise FR of any offer of permanent employment or extension of the Assignment made by the Client to the Candidate or as a consequence of the Candidate's involvement with another business of the Client during any Assignment whether or not such offer is made during any Assignment or within twelve (12) months of Introduction of the Assignment, pay FR as set out in the Engagement Letter.
12. The Client shall be responsible for obtaining any work permits and other permits if required and the arrangement of medical examinations and/or investigations into the medical history of any Candidate.

Rejection and Subsequent re-assignment

13. In the event that any Candidate is rejected by the Client or the Candidate rejects an offer, if the Candidate is subsequently engaged by the Client within twelve (12) months of the Introduction, the

Client shall pay an Introduction Fee to FR equal to 30% of first year's gross annual basic salary including guaranteed bonuses, sign-on bonuses, and any other guaranteed payments, (with a minimum fee of £5,000 + VAT) in cases of full-time direct employment. The fee will be pro-rata accordingly if conversion relates to direct or indirect part-time or interim employment. Between twelve (12) and twenty-four (24) months of Introduction, a fee of £5,000 + VAT applies.

Cancellation / Termination and Subsequent Re-assignment

14. In the event that any Candidate or the Client cancels or terminates the Assignment, if the Candidate is subsequently engaged by the Client within twelve (12) months of such cancellation termination, the Client shall pay a re-assignment fee to FR equal to 30% of first year's gross basic salary, (with a minimum fee of £5,000 + VAT)), in cases of full-time direct employment. The fee will be pro-rata accordingly if conversion relates to direct or indirect part-time or interim employment. Between twelve (12) and twenty-four (24) months of the initial Introduction, a fee of £5,000 + VAT applies.

Follow-on Introduction

15. If the Client introduces a Candidate to another person, firm or corporation (whether directly or indirectly and whether intentionally or unintentionally) resulting in the assignment of the Candidate by that person, firm or corporation within twelve (12) months of the Introduction, Cancellation or Termination, the Client shall pay an Introduction Fee to FR equal to 30% of first year's gross annual basic salary including guaranteed bonuses, sign-on bonuses, and any other guaranteed payments (with a minimum fee of £5,000 + VAT). The fee will be pro-rata accordingly if conversion relates to direct or indirect part-time or interim employment. Between twelve (12) and twenty-four (24) months of the introduction, cancellation or Termination, a fee of £5,000 + VAT applies.

Engaging Additional Candidates

16. When a Client engages an additional Candidate submitted within a shortlist on an Assignment, all of the fees mentioned above are payable for each such additional individual.

Contracting Directly with a Candidate

17. The Client agrees to notify FR immediately (and in any event within seven business days) of any offer of employment or any other type of assignment which is made to the Candidate and to notify FR immediately (and in any event within seven business days) that an offer made to the Candidate has been accepted and to provide FR with full details of the remuneration package including any pension or other benefits.
18. FR fees applicable for a Conversion either as a direct employee of the Client or in any other capacity either into a full-time, part-time or interim role are as set out in the Engagement Letter.
19. On payment of the Conversion Fee, the Engagement Letter shall be deemed to have been terminated with immediate effect. For the avoidance of doubt, one (1) month's written notice as required under this agreement shall not be required in this instance but the termination date will be set as the first (1st) working day of the calendar month following receipt of the Conversion Fee in cleared funds.

Liability of FR

20. Where FR is providing a Candidate as a Part-Time and/or Interim Placement, it shall, unless stated otherwise in writing, be acting as an Employment Business (as defined in the Conduct of Employment Agencies and Employment Businesses Regulations 2003).

21. For the provision of interim resource or any other Assignment charged on a Day Rate basis, FR reserves the right to review the Day Rates on each anniversary of the Assignment start date and update them in accordance with FR's rate card from time to time which is available on request.

For Part-time/Interim Placements

22. FR and the Client agree that each Candidate shall be an employee or a sub-contractor of FR. FR shall accordingly use reasonable endeavours to comply with all statutes, subordinate legislation, other legal requirements, codes of practice and day-to-day responsibilities arising as a result of such a relationship.
23. Save for Conversion pursuant to clause 21 of these terms and conditions, for Interim Placements FR and the Client agree that each Candidate shall not enter into a contractual relationship with the Client.
24. FR shall be responsible for the payment of the Candidate's remuneration only upon receipt of cleared funds from the Client and shall use reasonable endeavours to procure that the relevant employer shall deduct and account for all applicable taxes (including without limitation any income taxes and national insurance) required by law in respect of the Candidate.
25. Verification and signature of the Candidate's time sheet each week constitutes acceptance that the Candidate has worked satisfactorily for the hours stated.
26. A Candidate provided by FR is deemed to be under the supervision, direction and control of the Client from the time the Candidate commences the provision of services and for the duration of the Assignment. The Client agrees to be responsible: (i) to the Candidate in relation to any claims (being all actions, proceedings, investigations, demands, judgements and awards), liabilities, losses, damages and expenses, including legal expenses ("Losses"), arising out of any act or omission by the Client or its employees or agents; and (ii) for complying with the Working Time Regulations and all statutory bye-laws, codes of practice and legal requirements to which the Client is ordinarily subject in respect of all the Client's own staff including in particular the provision of adequate employers and public liability insurance cover for the Candidate during the Assignment, and hereby indemnifies FR in respect of any and all Losses arising out of or in connection with such matters.
27. The Client will assist FR in complying with its duties under the Working Time Regulations, the Conduct of Employment Agencies and Employment Business Regulations 2003, and the Agency Workers Regulations 2010 including but not limited to supplying any relevant information about the Assignment requested by FR and the Client will not do anything to cause FR to be in breach of its obligations under these regulations.
28. The Client indemnifies FR for any liability, cost, claim award or any other expense incurred by FR as a result of any breach by the Client of the Working Time Regulations, the Conduct of Employment Agencies and Employment Business Regulations 2003 and the Agency Workers Regulations 2010 or any failure by the Client to provide accurate information and to regularly update any existing information.
29. Where the Client requires or may require the services of a Candidate for more than forty-eight (48) hours in any week, the Client must notify FR of this requirement before the commencement of that week.
30. FR understands that the Candidate shall observe all applicable disciplinary rules whilst engaged by the Client. On a serious breach of such rules, the Client Engagement Letter shall be governed by and construed in accordance with the laws of England, and no term or provision of the Engagement Letter may be amended, discharged or modified in any respect except in writing, signed by both parties.

Terms and Conditions specific to EXECUTIVE and PERMANENT roles

Offers of Employment

31. Any offer of assignment made by the Client to the Candidate or as a consequence of the Candidate's involvement with another business of the Client during any Assignment, whether or not such offer is made during any Assignment or within twelve (12) months of Introduction of the Assignment, shall be made through FR.
32. In case an acceptance of an offer is communicated directly by the Candidate to the Client, the Client shall notify FR immediately (and in any event within seven business days) that an offer has been accepted and provide FR with full details of the remuneration package including any pension or other benefits.
33. The Client shall be responsible for obtaining any work permits and other permits if required and the arrangement of medical examinations and/or investigations into the medical history of any Candidate.

Quality of Service

34. When making an Introduction of a Candidate to the Client, FR shall inform the Client of the identity of the Candidate, that the Candidate has represented to FR that he or she has the necessary or required experience qualifications and any authorisation required by law or a professional body to work in the position; and that the Candidate appears to be willing to work in the position.
35. FR is not liable for any negligence, dishonesty, misconduct, lack of competence, knowledge, skill, or experience of the Candidate or any other omission of the Candidate.
36. No implied conditions, warranties or other terms, including any implied terms relating to satisfactory quality or fitness for purpose, will apply to the Assignment.
37. If the Client has any cause for complaint about a Candidate or an invoice, FR must be notified as soon as possible, and such complaint must be confirmed by the Client in writing in any event within seven (7) days of the complaint arising.

Liability of FR

38. The Client must not approach a Candidate's current employer until the Client has made a written offer which has been accepted in writing by the Candidate. Any information supplied to the Client by FR is supplied in good faith based on the information given by the Candidate, and FR does not represent or warrant such information to be true. FR accepts no liability whatsoever in respect of the matters referred to in this clause.
39. FR shall not be responsible for any loss, expense, damage, delay, costs or compensation (whether direct, indirect or consequential) arising from or in any way connected to FR seeking a Candidate for the Client or from any Introduction or placement or from any failure to introduce any Candidate or from any negligence, dishonesty, misconduct or lack of skill of the Candidate including without limitation by reason of misrepresentation (whether made prior to or in this Agreement), negligence, other tort, breach of contract or breach of statutory duty.

Liability of Client

40. The Client agrees to notify FR in writing immediately if an offer is accepted.
41. FR and the Client agree that each Candidate shall be an employee of the Client. The Client shall accordingly comply with all statutes, subordinate legislation, other legal requirements, codes of practice and day-to-day responsibilities arising as a result of such a relationship.

42. The Client shall be responsible for the payment of the Candidate's remuneration and shall deduct and account for all applicable taxes (including without limitation any income taxes and national insurance) required by law in respect of the Candidate.

Terms and Conditions specific to CFOaaS roles

43. The Client shall be responsible for providing any necessary resources and facilities for the Candidate.
44. The Client shall advise FR of any special health and safety matters about which FR is required to inform the Candidate. In addition, the Client shall without delay, notify FR of any special risks to the health and safety of the Candidate who is a new or expectant mother and any steps taken to comply with the Management of Health and Safety at Work Regulations 1999.
45. The Client shall indemnify and keep indemnified FR from and against all loss or liability suffered or incurred by FRs as a result of any claim by the Candidate arising out of any injury or damage to his/her person and or property suffered in the course of performing the Services.