
HANDLEY ROBERTS

LIMITED LIABILITY PARTNERSHIPS

SCHEDULE OF SERVICES

This schedule should be read in conjunction with the engagement letter and the standard terms and conditions.

Recurring compliance work

1. We will prepare the income tax and capital gains tax computations based on the LLP's business accounts for inclusion in the Partnership tax return.
2. We will prepare the LLP self assessment tax returns and the annual Partnership Statements together with any supplementary pages required from the information and explanations that the LLP provides to us. After obtaining the approval and signature of one of the nominated Members of the LLP responsible for dealing with the LLP's tax affairs we will submit these to HM Revenue & Customs (HMRC).
3. If instructed we will provide each member or their agent with details of the member's allocations from the return to enable members to fill in their self assessment tax returns.
4. We will advise you as to possible tax return related claims and elections arising from information supplied by the LLP. Where instructed by you we will make such claims and elections in the form and manner required by HMRC.

Ad hoc and advisory work

5. Where you have instructed us to do so, we will also provide such other taxation advisory and ad hoc services as may be agreed between 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 include:
 - Dealing with any enquiry opened into the LLP's tax return by HMRC; and
 - Preparing any amended returns which may be required and corresponding with HMRC as necessary
6. Where specialist advice in certain areas is required on occasions we may need to seek this from or refer you to appropriate specialists.

Changes in the law

7. We will not accept responsibility if you act on advice given by us on an earlier occasion without first confirming with us that the advice is still valid in the light of any change in the law or your circumstances.
8. We will accept no liability for losses arising from changes in the law or the interpretation thereof that are first published after the date on which the advice is given.

Your responsibilities

9. The Members are legally responsible for:

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- (a) Ensuring that the LLP's self assessment tax 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.

Taxpayers who sign their returns cannot delegate this legal responsibility to others. The Nominated member of the LLP agrees to check that returns and partnership statements we have prepared for the LLP are complete before he/she approves and signs them.

10. 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 the LLP 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 the LLP's affairs; and
 - (d) To provide us with information in sufficient time for the LLP tax return to be completed and submitted by the due date following the end of the tax year. In order that we can do this, we need to receive all relevant information as soon as possible after 5 April. If we do not receive the information by 30 September we cannot guarantee to file a paper return by the 31 October deadline. Thereafter returns must be filed electronically. If the information is not provided by 30 November this may lead to an additional fee.
11. You will keep us informed of material changes in circumstances that could affect the tax liabilities of the partners including, by way of example, changes in the members in the LLP. If you are unsure whether the change is material or not please let us know so that we can assess the significance.
12. 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.
13. The work carried out within this engagement will be in respect of the LLP's tax affairs. Any work to be carried out for the individual members will be set out in a separate letter of engagement.
14. You are responsible for monitoring the LLP's monthly turnover to establish whether it 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 it exceeds the VAT registration threshold, and wishes us to assist in notifying HMRC of its liability to be VAT registered we will be pleased to assist in the VAT registration process. You should notify us of your instructions to assist in the 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 VAT registration threshold in force at that time was exceeded. We will not be responsible if you fail to notify us in time and incur a late registration penalty as a result.
15. Our services as set out above are subject to the limitations on our liability set out in the engagement letter and in paragraph 18 in our standard terms and conditions.

13 February 2009