

Professional rules and practice guidelines

We will observe the bye-laws, regulations and ethical guidelines of the Institute of Chartered Accountants in England and Wales and accept instructions to act for you on the basis that we will act in accordance with them. You can see copies of these requirements in our offices. The requirements are also available on the internet at www.icaew.co.uk/membershandbook.

Retention of documents

During our work we will collect information from you and others acting on your behalf and will return any original documents to you following preparation of your accounts and tax return. You should retain them for five years from the 31 January following the end of the tax year.

Whilst certain documents may legally belong to you, unless you tell us not to, we intend to destroy correspondence and other papers that are more than six years old, except documents we think may be of continuing significance. You must tell us if you wish to keep any document.

Quality of Service

We wish to provide a high quality of service at all times. If at any time you would like to discuss with us how we could improve our service, or if you are dissatisfied with the service you are receiving please let us know by contacting one of the partners.

We will look into any complaint carefully and promptly and do all we can to explain the position to you. If we have given you a less than satisfactory service we undertake to do everything reasonable to put it right. If you are still not satisfied you may of course refer the matter to our institute.

Fees

Our fees are calculated on the basis of the time spent on your affairs by the partners and staff and on the levels of skill or responsibility involved. Our fees will normally be billed when the annual accounts and tax returns have been finalised and will be due when issued.

If you decide to discontinue our services, we will be entitled to be reimbursed for all our unbilled work at our normal hourly rates. If we decide to discontinue our services, we will be entitled to be paid for all work that has been completed and billed.