



STANDARD TERMS AND CONDITIONS OF BUSINESS FOR ACCOUNTING AND TAX COMPLIANCE SERVICES TO BE PROVIDED BY PLUS US WORKFORCE SERVICES LLP

DEFINITIONS

"Conditions"	These terms and conditions
"Letter of Engagement"	The covering letter attached to these Conditions
"Terms of Engagement"	The terms and conditions which incorporate the Letter of Engagement and these Conditions
"Money Laundering Law"	The Proceeds of Crime Act 2002 and the Money Laundering Regulations 2007 and any other relevant law, including any amendment, extension, application or re-enactment and including any subordinate legislation
"Services"	The services to be provided by us to you as set out in the Letter of Engagement
"We" "us" "+Us"	Plus Us Workforce Services LLP; (Registered No. OC380974)
"You" "Your"	The Buyer to which we are providing the Services as defined in the G-Cloud Call-Off Agreement

1. Terms of Engagement

These Terms of Engagement shall apply in respect of the provisions of our Services and all work carried out by us will be governed by them.

2. Scope of services

- 2.1 We will provide back office support, payroll, invoicing and business support to you in relation to the engagement of temporary and/or off-payroll workers with a view to reducing your costs in the use of locum personnel. This includes, but is not limited to, locum workers engaged directly with you on your payroll, from your own bank of workers or workers engaged via Brookson Solutions Limited; workers engaged following an introduction from a recruitment business (however such workers are engaged by you); and workers engaged through a recruitment business (where the recruitment business is responsible for making payment to the worker).
- 2.2 We will provide electronic timesheet, invoicing and remittance services to you using our online technology in respect of temporary workers and locums and will be responsible for ensuring appropriate calculations are made for the payment of PAYE and National Insurance Contributions for payment to HMRC in relation to the payments made to temporary workers and locums engaged through personal services companies. All payments to temporary workers and locums, HMRC and any other person, firm or company, shall be paid from your bank account(s) unless we are instructed otherwise.
- 2.3 We may also provide payroll services to you in respect of your temporary employees and locums and will be responsible for ensuring appropriate PAYE and National Insurance Contributions are calculated for payment to HMRC in relation to the salaries and payments made to temporary employees and locums. All payments to temporary employees, HMRC and any other person, firm or company, shall be paid from your bank account(s).
- 2.4 If there is additional work that you wish us to carry out which is not listed below, please let us know and we will discuss with you whether they can be included in the scope of our work. However, it is acknowledged that we are not appointed to act as your VAT advisors or provide any advice on VAT and that such advice will be obtained by you from a third party as may be required from time to time.
- 2.5 You agree that any information provided to us in relation to this matter (including any personal data) may be disclosed to Brookson Limited, Brookson Solutions Limited, Brookson Legal Services Limited and Employment Agencies (As defined by the Employment Agencies Act 1973) and you consent to such information and data being processed both inside and outside of the European Economic Area as reasonably required.

- 2.6 The provision of legal advice in relation to any temporary employment/engagement procurement model is outside of the scope of these instructions. Where legal advice is required, this may be provided by Brookson Legal Services in accordance with their terms of business (below), but it is acknowledged that you have a choice of legal advisors and there is no obligation to use Brookson Legal Services for advice in relation to the products and services provided by us.
- 2.7 Where additional expertise is required we may need to seek this from or refer you to another accountancy practice, but we agree to provide you with full details of such requirements before information is shared with another accountancy practice not listed in these terms and conditions.
- 2.8 The commencement date of this engagement will be agreed between the parties and will last for an initial period of 24 months, except where another period is expressly stated in the Call Off Agreement between the parties. At the end of the initial period, this engagement will continue for a further period to be agreed between the parties unless terminated by either party in accordance with the Framework Agreement and/or the Call-Off Terms.
- 2.9 In the event that we, or any other member of the Brookson Group, are instructed to act on behalf of any temporary workers or businesses owned and/or controlled by them, such instructions will fall outside the scope of this agreement and will be subject to separate terms and conditions between Brookson Limited, Brookson Legal Services Limited, Brookson Solutions Limited or such other member of the Brookson Group and the temporary worker and/or their business.

3. 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. We accept instructions to act for you on the basis that we will act in accordance with the same. You can see copies of these requirements by visiting our offices or the internet at www.icaew.com/regulations

4. Your responsibilities

- 4.1 You agree to provide full information necessary for us to advise you in relation to the provision of payroll, invoicing and remittance services and the procurement of temporary workers. We will rely on the information and documents being true, correct and complete and will not audit the information or those documents.
- 4.2 If you require tax advice in relation to a proposed transaction, we recommend that you instruct us sufficiently in advance so that we have time to obtain and provide properly considered advice prior to the transaction taking place.
- 4.3 You agree to authorise us to approach such third parties as may be appropriate for information that we consider necessary to provide the advice.
- 4.4 You will keep us informed of material changes in your circumstances that could affect your payroll and tax liabilities. If you are unsure whether the change is material or not, please let us know so that we can assess the significance.
- 4.5 You also agree to co-operate with any third-party sub-contractors engaged by us, to such extent as it is reasonably practical and necessary for the provision of services. You further agree not to unreasonably withhold or delay any consent, approval or response requested by us, or any other third party engaged to provide services to you in accordance with this letter.
- 4.6 You agree to ensure that your directly engaged temporary medical locums sourced through recruitment businesses will be engaged through our procurement model and technology to ensure that operational and financial benefits are achieved for you. During our engagement, you undertake not to use any other medical locum procurement model/technology without our prior written agreement.
- 4.7 Our services, as set out above, are subject to the limitations on our liability set out in the Framework Agreement and/or Call-Off Terms.

5. Legal Advice

- 5.1 We are not authorised or regulated to provide legal services and would recommend that you only seek legal advice from people, firms or organisations who are appropriately authorised and regulated to provide such advice. The provision of legal advice is clearly outside the scope of our remit or expertise and where your circumstances require such advice we may refer you to Brookson Legal Services Limited, but you are not obliged to use the services of Brookson Legal Services at any time and remain at liberty to engage any other solicitors at your discretion.
- 5.2 We can confirm that no commission payments are made or received in respect of introductions to Brookson Legal Services Limited. We currently share business premises and have financial arrangements in place with Brookson Legal Services Limited for the provision of equipment, secondment of staff. Whilst this financial arrangement involves money passing

between Brookson Legal Services and other members of the Brookson Group in respect of these items, it is not possible to quantify the amount paid by reference to any specific introduction as we do not receive any payments for clients referred.

6. Records

- 6.1 During our work we will collect information from you and others acting on your behalf. Any original documents that we hold on your behalf, will be stored for a maximum period of 7 years from the 31 January following the end of the tax year to which they relate. Where you are in possession of original documents you should retain them for the same period. This period can be extended upon request.
- 6.2 You must make available to us, at such times as we may request, all records and documents that we may need to enable us to provide the Services to you. It is your responsibility to ensure that such information is accurate and complete and not misleading or fraudulent.
- 6.3 Unless you provide us with written instructions to the contrary, we will destroy correspondence and other papers relating to you, your business and your accounts which are more than seven years old. You must instruct us in writing if you would prefer that we retain any document longer than seven years.
- 6.4 We reserve the right to charge a storage fee in respect of any documents retained on your behalf.

7. Conflicts of interest and independence

During our engagement, we reserve the right to act for other clients whose interests are or may be averse to yours. We will notify you immediately should we become aware of any conflict of interest which may affect our relationship.

8. Intellectual Property

All intellectual property rights in documents and materials generated by us in connection with the engagement shall be owned by us.

9. Data Protection

- 9.1 In this clause 9:

‘client personal data’ means any personal data provided to us by you, or on your behalf, for the purpose of providing our services to you, pursuant to our engagement letter with you;

‘data protection legislation’ means all applicable privacy and data protection legislation and regulations including PECR, the GDPR and any applicable national laws, regulations and secondary legislation in the UK relating to the processing of personal data and the privacy of electronic communications, as amended, replaced or updated from time to time;

‘controller’, ‘data subject’, ‘personal data’, ‘personal data breach’, ‘processor’, ‘process’ and ‘supervisory authority’ shall have the meanings given to them in the data protection legislation;

‘GDPR’ means the General Data Protection Regulation ((EU) 2016/679); and

‘PECR’ means the Privacy and Electronic Communications (EC Directive) Regulations 2003 (SI 2426/2003).

- 9.2 We shall both comply with all applicable requirements of the data protection legislation. This clause 9 is in addition to, and does not relieve, remove or replace, either of our obligations under the data protection legislation.
- 9.3 We both acknowledge that for the purposes of the data protection legislation, you are the data controller and we are the data processor. Schedule 1 sets out the scope, nature and purpose of processing by us, the duration of the processing and the types of personal data and categories of data subject.
- 9.4 In respect of the client personal data, unless otherwise required by applicable laws or other regulatory requirements, we shall:
 - a. process the client personal data only in accordance with your lawful written instructions, in order to provide you with the services pursuant to our engagement with you and in accordance with applicable data protection legislation;

- b. disclose and transfer the client personal data to members of our firm's network, our regulatory bodies or other third parties (for example, our professional advisors or service providers) as and to the extent necessary in order to provide you with the services pursuant to our engagement with you in relation to those services;
- c. disclose the client personal data to courts, government agencies and other third parties as and to the extent required by law;
- d. maintain written records of our processing activities performed on your behalf which shall include: (i) the categories of processing activities performed; (ii) details of any on cross border data transfers outside of the European Economic Area (EEA); and (iii) a general description of security measures implemented in respect of the client personal data;
- e. maintain commercially reasonable and appropriate security measures, including administrative, physical and technical safeguards, to protect against unauthorised or unlawful processing of any client personal data and against accidental loss or destruction of, or damage to, such client personal data.
- f. return or delete all the client personal data upon the termination of the engagement with you pursuant to which we agreed to provide the services;
- g. ensure that only those personnel who need to have access to the client personal data are granted access to it and that all of the personnel authorised to process the client personal data are bound by a duty of confidentiality;
- h. notify you if we appoint a sub-processor (but only if you have given us your prior written consent, such consent not to be reasonably withheld or delayed) and ensure any agreement entered into with the relevant sub-processor includes similar terms as the terms set out in this clause 9;
- i. where we transfer the client personal data to a country or territory outside the EEA to do so in accordance with data protection legislation;
- j. notify you promptly if:
 - i. we receive a request, complaint or any adverse correspondence from or on behalf of a relevant data subject, to exercise their data subject rights under the data protection legislation or in respect of the client personal data; or
 - ii. we are served with an information or assessment notice, or receive any other material communication in respect of our processing of the client personal data from a supervisory body (for example, the Information Commissioner's Officer);
- k. notify you, without undue delay, in the event that we reasonably believe that there has been a personal data breach in respect of the client personal data;
- l. at your cost and upon receipt of you prior written notice, allow you, on an annual basis and/or in the event that we notify you of personal data breach in respect of the client personal data, reasonable access to the relevant records, files, computer or other communication systems, for the purposes of reviewing our compliance with the data protection laws.

9.5 Without prejudice to the generality of clause 9.2, you will ensure that you have all necessary appropriate consents, or other lawful basis for us to process information and appropriate notices in place to enable the lawful transfer of the client personal data to us.

9.6 Should you require any further details regarding our treatment of personal data, please contact our data protection officer at dpo@brookson.co.uk.

10. Proceeds of crime and money laundering

10.1 In common with all accountancy and legal practices we are required by the Money Laundering legislation to:

- 10.1.1 have identification procedures for all new clients;
- 10.1.2 maintain records of identification evidence for all clients (this may require us to obtain further identification from you from time to time); and

10.1.3 report suspicious activities in accordance with our obligations imposed as a result of our membership of the ICAEW and any relevant legislation.

10.2 Although under English Law we are not required to obtain your consent for these purposes, we are informing you, as a matter of courtesy, that, in order to verify any information, you provide us we may make searches about you with various publicly available electronic databases, including credit reference or fraud prevention agencies.

11. Quality control

As part of our ongoing commitment to providing a quality service, our files may periodically be reviewed by external independent regulators, reviewers, auditors or quality controllers ("Reviewers"). Our Reviewers are highly experienced and professional people and, of course, are bound by the same rules for confidentiality as our principals and staff. By continuing to instruct us, you consent to your information being used as part of an audit review process.

12. Recording our telephone calls

We and/or our agents, business partners, associates or affiliates may record and/or monitor telephone calls, emails and any other communications between you and us (and/or our agents) for the purposes of training, security, quality control, service improvement and our lawful business purposes.

13. Help us give you the best service

13.1 We strive to provide a high quality of service at all times. If you would like to discuss how we could improve our service, or if you are dissatisfied with the service you are receiving, please let us know as soon as possible. If you do not feel that your concerns have been adequately addressed, please put your concerns in writing to our Managing Director, Jon Bennett.

13.2 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 will undertake reasonable endeavours to put it right. If you are still not satisfied you may of course refer the matter to the ICAEW.

14. Applicable law

Our engagement with you is governed by, and interpreted in accordance with, English law. The Courts of England shall have exclusive jurisdiction in relation to any claim, dispute or difference concerning our Letter of Engagement and Terms of Engagement and any matter arising from them. Each party irrevocably waives any right it may have to object to any action being brought in those courts, to claim that the action has been brought in an inconvenient forum, or to claim that those courts do not have jurisdiction.

15. Entire Agreement

You acknowledge and agree that in agreeing to these Terms of Engagement you have not relied on any undertaking, promise, assurance, statement, representation, warranty or understanding (whether in writing or not) relating to the provision of the Services other than as expressly set out in the Terms of Engagement or Engagement Letter and the Framework Agreement and/or Call-Off Terms.

16. Changes in the law

16.1 We will undertake reasonable endeavors to ensure that any advice or information provided to you is accurate and up to date, but 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.

16.2 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.



17. Insurance & Liability

17.1 We hold professional indemnity insurance in the best interests of you. Details of our insurer are as follows:

Hiscox Insurance Company Limited
1 Great St. Helens
London
EC3A 6HX
United Kingdom

17.2 Full details of our insurance policy can be found at our registered office.

17.3 We provide worldwide coverage; however, our policy does not cover any claim made or brought:

15.3.1 In the United States of America or Canada or territories under their jurisdiction;

15.3.2 Under or in consequence of any judgment or order in or under the laws of the United States of America or Canada or territories under their jurisdiction.

17.4 Our liability to you shall be limited to £1,000,000 unless we expressly state a higher amount in the Framework Agreement or Call Off Agreement. We will not be liable for any consequential, special, indirect or exemplary damages, costs or losses or any damages, costs or losses attributable to lost profits or opportunities, whether by post, fax or email, being misdirected or intercepted by third parties.

17.5 Your attention is drawn to the limitation on our liability contained in the Framework Agreement and/or Call-Off Terms. These limitations apply in respect of all advice provided by us, or any other third party with whom we sub-contract in order to provide information, advice and/or services to you.

17.6 We can only limit our liability to the extent the law allows. In particular, we cannot limit our liability for death or personal injury caused by our negligence.

18. Use of technology

We continually update our systems processes and technology to ensure that we provide you with the best service in the most efficient manner. This may include using the internet, mobile telephone technology or other devices to provide you with information relating to the Services we are instructed to provide to you. You agree to your information and information relating to your company being used by us to communicate with you using the various technologies available from time to time. This includes posting your financial information on the internet. We will take all reasonable precautions to ensure that your information is password protected and both parties agree to take reasonable precautions to ensure that your passwords and login details are not shared with unauthorised third parties.

19. Acceptance

Signing and returning a call off agreement or continuing to instruct us to provide services to you, will amount to acceptance of these terms and conditions. We hope that the information set out in this document, together with our Letter of Engagement is of assistance to you.