



Brayne, Williams & Barnard Limited

Chartered Accountants & Registered Auditors

BRAYNE, WILLIAMS & BARNARD LIMITED

TERMS OF ENGAGEMENT – CORONAVIRUS JOB RETENTION SCHEME (CJRS) AND FURLOUGH CLAIMS

These Terms of Engagement, together with our Terms of Business, set out the basis on which we will act in relation to the CJRS scheme. In this document, references to 'you' and 'your' mean our client or its directors/officers, as applicable. These CJRS Terms of Engagement, sit alongside our main Terms of Engagement and our Terms of Business. If you would like a printed copy of this document, our main Terms of Engagement or our Terms of Business, please ask us. Please ensure you have read carefully the sections below that apply to the services supplied to you, along with our Terms of Business. All of our work is subject to our Terms of Business.

Your attention is specifically drawn to the underlined sections on the third page of this document, entitled 'the fees we have agreed' and 'Agreement of Terms'.

Paragraphs 8 and 9 below are taken from our main Terms of Engagement and relate to payroll services we supply. The remaining paragraphs relate specifically to the CJRS.

8 Payroll Services

If we are instructed to run your payroll, we will do this from information supplied by you – we will provide monthly payslips and monthly reports, we will inform you of the amounts due to your employees and HMRC, we will submit Real Time Information (RTI) to HMRC and we will supply a P60 at the end of the year and will send a final RTI submission to HMRC. If there is any further information required to be submitted, e.g. CIS deducted or suffered, it is your responsibility to supply that to us to include. We will expect to receive the payroll information at least 3 full working days in advance to ensure that your payroll has been completed by your deadlines – it remains the responsibility of the employer to maintain payroll records. If any additional work is required, due to incomplete or incorrect information, we reserve the right to make additional charges.

9 Pension Services

If we are instructed to complete your pension administration, we shall do this in line with your directives. We shall complete the necessary monthly pension administration, including the following if necessary:

- Uploading new joiners;
- Uploading monthly contributions;
- Setting up and processing the monthly direct debit;

- Dealing with any opt-ins;
- Dealing with any opt-outs within the time frames specified;
- Refunding any payments after processing opt-outs – ensuring that the refunds are processed through the payroll;
- Advising you of the amount to be collected by direct debit each month.

In order for us to complete the above tasks, it is your responsibility to provide accurate personal information for your employees in a timely manner. Incorrect personal information may lead to complications with the pension provider. We cannot take responsibility for errors due to incorrect supply of personal information. Where additional work is required in order to correct inaccuracies, we reserve the right to make additional charges. It remains your responsibility for making correct returns, including the Declaration of Compliance, and for making payments on time.

If you have not instructed us to complete your pension administration, you will be responsible for any monthly returns and for the completion of your Declaration of Compliance with The Pension Regulator.

10 Coronavirus Job Retention Scheme (CJRS)

We are your PAYE Agents and are authorised to act for you on PAYE matters and we can make CJRS claim submissions on your behalf.

Your legal responsibilities

Your legal responsibilities regarding payroll are outlined to you in the payroll services schedule agreed by you (as described in paragraphs 8 and 9 above). We remind you that Employers cannot delegate their legal responsibilities to others, and that you agree to check that any claim submissions that we have prepared for you are correct and complete before you approve them.

You are no less responsible for errors in unapproved claims, submitted based on the information provided to and processed by us, than if you had confirmed your approval of the submissions.

Your responsibilities in relation to work carried out by us on your behalf

- We will rely on the information and documents being true, correct, and complete and we will not audit the information or those documents. Therefore, all information used to submit claims is given by you based on full disclosure.
- You will agree with us the name[s] of the person[s] authorised by you to notify us of changes in employees and their circumstances. We will process the claims only if notified by that/those individual[s].
- The following information for each Furloughed employee you are claiming for is required:
 - Name.
 - National Insurance number.
 - Claim period and claim amount.
- You will tell us which UK bank account you want the grant to be paid into.
- Keep us informed of changes in circumstances that could affect the claims - if you are unsure whether a change is material, please tell us so we can assess its significance.
- You approve all claims before we upload them to the Claims Portal.

The work we will do for you

- Based on the information provided for each individual employee we will prepare a summary of Furloughed employees for your prior approval.
- We will agree with you in advance the claim period. The claim period may vary depending on circumstances and in any event will be no shorter than 3 weeks, and for monthly payroll runs typically monthly.
- We will submit claims online to HMRC after the data to be included therein has been approved/based on the data provided by you.
- You must ensure the data provided to us is complete and accurate and your attention is drawn to your legal responsibilities as set out in the payroll schedule.
- We will deal with any online and secure messages sent to us by HMRC in respect of your claim and request any relevant information from you to confirm or clarify HMRC requests.
- Our services as set out above are subject to the limitations on our liability set out in our standard terms and conditions of business. These are important provisions which you should read and consider carefully

The fees we have agreed

Fees will have been agreed between you and our payroll team – we will accept your agreement via e-mail to the fees quoted and will not follow up with a formal letter for you to sign. By instructing us to proceed with the furlough claim or calculations, you accept these terms. The fees quoted may be to perform calculations of the rate of pay to be used for each employee to be furloughed, or to make the furlough claim for you, or for any other service you have asked us to perform.

Agreement of Terms

The Furlough claim engagement will start upon you instructing us to proceed with either the furlough calculations or the furlough claim and its terms will apply to all work that we carry out on your behalf.

You or we may agree to vary or terminate our authority to act on your behalf at any time without penalty. Notice of variation or termination must be given in writing. If you have instructed us to do the furlough work, and we have started it, you accept we may still charge you even if you subsequently terminate the arrangement. It is therefore in your best interests to give us plenty of notice if you no longer require us to act in this capacity.

If you have any questions about this letter, our main Terms of Engagement or our Terms of Business, please let us know.