

The following standard terms of business apply to all engagements accepted by Bishop Fleming. Bishop Fleming LLP, Bishop Fleming Bath Limited, Bishop Fleming Corporate Finance Limited and Bishop Fleming Trustee Company Limited all operate under the Bishop Fleming brand and are together known as 'Bishop Fleming'. All references to partners refer to members of the LLP. All work carried out is conditional upon acceptance of these terms, other than where changes are expressly agreed in writing.

A1 Applicable law and regulation

- A1.1 The engagement will be governed by, and construed in accordance with English law. The Courts of England will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement and any matter arising from it. Each party irrevocably waives any right it may have to object to an 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.
- A1.2 Persons who are not party to this agreement will have no rights under the Contracts (Rights of Third Parties) Act 1999 to enforce any term of this agreement. This clause does not affect any right or remedy of any person, which exists or is available otherwise than pursuant to that Act.
- A1.3 The advice that we give to you is for your sole use and does not constitute advice to any third party to whom you may communicate it. We accept no responsibility to third parties for any aspect of our work that is made available to them.
- A1.4 We will observe and act in accordance with the bye-laws, regulations and Code of Ethics of the Institute of Chartered Accountants in England and Wales and 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. The requirements are available on the internet at www.icaew.com/regulations.

A2 Limitation of liability

- A2.1 We will provide our professional services outlined in this letter with reasonable care and skill. However, we will not be responsible for any losses, penalties, surcharges, interest or additional tax liabilities arising from the supply by you or others of incorrect or incomplete information, or your or others' failure to supply any appropriate information or your failure to act on our advice or respond promptly to communications from us, the tax authorities, or other parties.
- A2.2 We will not accept responsibility if you act on advice previously given by us without first confirming with us that the advice is still valid in light of any change in the law or in your circumstances. We will accept no liability for losses arising from changes in the law, or the interpretation thereof that occur after the date on which the advice is given.
- A2.3 You will not hold us, our principals, and staff, responsible, to the fullest extent permitted by law, for any loss suffered by you arising from any misrepresentation (intentional or unintentional) supplied to us orally or in writing in connection with this agreement. You have agreed that you will not bring any claim in connection with services we provide to you against any of our partners or employees personally.

A3 Conflicts of interest and independence

- A3.1 We may reserve the right to act during this engagement for other clients whose interests are or may be adverse to yours, subject to A4 below. We will notify you immediately should we become aware of any conflict of interest to which we are subject in relation to you.
- A3.2 Neither we nor any of our employees or agents will have any duty to disclose to you any information which comes to their notice in the course of carrying on any other business or as a result of, or in connection with, the provision of services to other persons. You accept that our partners, employees and agents may be prohibited from disclosing or it may be inappropriate for them to disclose information to you, even if it relates to you.
- A3.3 In particular, we may act for a number of clients operating in the same industry or sector with the result that we may have or receive during the course of this engagement, information from another client which may be of interest, but which we

are required to keep confidential to that other client. We will have no duty to disclose to you any such information that comes to our attention in the provision of services to other persons, which may directly or indirectly have any bearing on a Proposed Transaction, if that information has been received in confidence or its disclosure would otherwise be inappropriate.

- A3.4 If a conflict arises and we cannot continue our engagement with you, you agree to pay our fees for providing the services that we will provide to you up to the termination date, together with any expenses incurred by us in connection with the provision of the services that we will provide to you.

A4 Confidentiality

- A4.1 Where you give us confidential information we will take all reasonable steps to keep confidential your information, except as required by law or as provided for in regulatory, ethical or other professional pronouncements applicable to the engagement.
- A4.2 We may also disclose your confidential information to our insurers, advisors, external file reviewers and software suppliers.
- A4.3 We reserve the right, for the purpose of promotional activity, training or for other business purpose, to mention that you are a client. As stated above we will not disclose any confidential information.
- A4.4 It will be sufficient compliance with our duty of confidence for us to take such steps as we in good faith think fit to preserve confidential information both during and after termination of the engagement.

A5 Internal disputes within a client

If we become aware of a dispute between the parties who own or are in some way involved in the ownership, governance or management of the organisation, it should be noted that our client is the organisation and we would not provide information or services to one party without the express knowledge and permission of all parties. Unless otherwise agreed by all parties we will continue to supply information to the registered office/normal place of business for the attention of the directors/proprietors/trustees. If conflicting advice, information or instructions are received from different directors/principals/trustees in the organisation we will refer the matter back to the board of directors/the partnership/the board of trustees and take no further action until the board/partnership has agreed the action to be taken.

A6 Money laundering regulations and related acts

- A6.1 In common with all accountancy and legal practices, we are required by UK anti-money laundering legislation to:
- a maintain identification procedures for all new clients;
 - b maintain records of identification evidence;
 - c report, in accordance with the relevant legislation and regulations, to the National Crime Agency (NCA).
- If we are not able to obtain satisfactory evidence of your identity, we will not be able to proceed with the engagement.
- A6.2 In order to fulfil our responsibilities as noted above, we utilise online electronic verification for performing these identification checks. The electronic verification performed is not a credit check and has no impact on your credit rating.
- A6.3 The provision of Bishop Fleming services is a business in the regulated sector under the Proceeds of Crime Act 2002 and, as such, partners and staff in the firm have to comply with this legislation which includes provisions that may require us to make a money laundering disclosure in relation to information we obtain as part of our normal work. It is not our practice to inform you when such a disclosure is made or the reasons for it because of the restrictions imposed by the "tipping off" provisions of the legislation.

- A7 External review**
As part of our ongoing commitment to providing a quality service, our files are subject to external review by independent qualified accountants. Accordingly, our client files may be reviewed by an external reviewer, who will be subject to a confidentiality agreement.
- A8 Data Protection**
- A8.1** The following definitions apply:
- Client personal data: this 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: this 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', and 'process' will 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).
- A8.2** We will each be considered an independent data controller in relation to the client personal data. Each of us will comply with all requirements and obligations applicable to us under the data protection legislation in respect of the client personal data.
- A8.3** You will only disclose client personal data to us where:
- You have provided the necessary information to the relevant data subjects regarding its use (and you may refer to our privacy notice available at <https://bishopfleming.co.uk/privacy-policy/> for this purpose);
 - You have a lawful basis upon which to do so, which, in the absence of any other lawful basis, will be with the relevant data subject's consent; and
 - You have complied with the necessary requirements under the data protection legislation to enable you to do so.
- A8.4** Should you require any further details regarding our treatment of personal data, please contact our Privacy Officer at privacy@bishopfleming.co.uk.
- A8.5** We will only process the client personal data:
- In order to provide our services to you and perform any other obligations in accordance with our engagement with you;
 - In order to comply with our legal or regulatory obligations; and
 - Where it is necessary for the purposes of our legitimate interests and those interest are not overridden by the data subjects' own privacy rights. Our privacy notice contains further details as to how we may process client personal data.
- A8.6** For the purposes of providing our services to you, we may transfer your personal data to other professional organisations outside the European Economic Area which do not have the same level of data protection as the UK. We will only do this when appropriate, for example when we work with foreign professionals on your behalf to provide you with certain services, or where we provide the data at your request. Where this is the case, we will ensure that your personal data is protected at all times. We have in place EU model Contractual Clauses with professional organisations in non-EU countries which contractually require your personal data to be safeguarded in accordance with the law. You can find the current version of these clauses at <http://eur-lex.europa.eu/legal-content/en/TXT/?uri=CELEX%3A32010D0087>.
- These other professional organisations include Kreston International member firms and AdvanceTrack Outsourcing.
 - We also make use of Microsoft cloud services for some of our operational systems.
 - We reserve the right to change these professionals as and when appropriate but will keep you informed of any changes that affect you.
- A8.7** We will maintain commercially reasonable and appropriate security measures, including administrative, physical and technical safeguards, to protect against unauthorised or unlawful processing of the client personal data and against accidental loss or destruction of, or damage to, the client personal data.
- A8.8** In respect of the client personal data, provided that we are legally permitted to do so, we will promptly notify you in the event that:
- 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 our processing of their personal data;
 - We are served with an information, enforcement or assessment notice (or any similar notices), or receive any other material communication in respect of our processing of the client personal data from a supervisory authority as defined in the data protection legislation (for example in the UK, the Information Commissioner's Officer); or
 - We reasonably believe that there has been any incident which resulted in the accidental or unauthorised access to, or destruction, loss, unauthorised disclosure or alteration of, the client personal data.
- A8.9** Upon the reasonable request of the other, we will each co-operate with the other and take such reasonable commercial steps or provide such information as is necessary to enable each of us to comply with the data protection legislation in respect of the services provided to you in accordance with our engagement letter with you in relation to those services.
- A9 Electronic communication**
- A9.1** Internet communications are capable of data corruption and therefore we do not accept any responsibility for changes made to such communications after their despatch. It may therefore be inappropriate to rely on advice contained in an e-mail without obtaining written confirmation of it. We do not accept responsibility for any errors or problems that may arise through the use of internet communication and all risks connected with sending commercially sensitive information relating to your business are borne by you. If you do not agree to accept this risk, you should notify us in writing that e-mail is not an acceptable means of communication.
- A9.2** It is the responsibility of the recipient to carry out a virus check on any attachments received.
- A9.3** We may choose to use a Client Portal to allow access and secure transfer of communication and documents created by Bishop Fleming. We have sole discretion to decide which types of documents can be uploaded and viewed on the Client Portal.
- A9.4** Our Client Portal is offered to you and is conditional upon your acceptance of the terms, conditions, and notices contained herein. By using the portal you agree to these terms and conditions. We may modify, suspend, discontinue or restrict the use of any portion of our Client Portal, including the availability of any portion of the content at any time, without notice or liability.
- A9.5** Each user of the Client Portal is required to have a username and password. You acknowledge, that you are solely responsible for:
- Not allowing access to the Client Portal to any third party;
 - Keeping all passwords and login details secure;
 - Ensuring that your network and systems meet any necessary performance requirements;

- d Promptly informing us of any unauthorised access or breach of security; and
 - e Maintaining your own network and telecommunications links.
- A9.6 Bishop Fleming will not be liable for any failures to deliver services due to transmission errors or unavailability of telecommunications networks (including for reasons of force majeure), or due to failure or unavailability of any third party infrastructure.
- A9.7 Where required we may use the Client Portal to provide access for approval of documents; this approval will be seen as acceptance and signature of the document contained within the Client Portal.

A10 Fees

- A10.1 Our fees are computed on the basis of time spent on your affairs by the partners and our staff, and on the levels of skill and responsibility involved and the importance and value of the advice that we provide, as well as the level of risk.
- A10.2 Unless otherwise agreed, you will be charged separately for each class of work. Where requested, we will provide an estimate of costs before work is undertaken.
- A10.3 Any costs or fees incurred on your behalf, and with your consent, with third parties or agents will be billed to you and will be subject to the same payment terms as our fees.
- A10.4 If we provide you with an estimate of our fees for any specific work, then the estimate will not be contractually binding unless we explicitly state that this will be the case.
- A10.5 In addition to our fees, you will reimburse us for all our reasonable out-of-pocket expenses incurred in the performance of our engagement, which may be billed on a periodic basis and will include items such as travel expenses and (if relevant) subsistence costs. Any material expenses would be cleared with you in advance. Unless otherwise agreed to the contrary our fees do not include the costs of any third party, counsel or other professional fees.
- A10.6 If it is necessary to carry out work outside the responsibility outlined in our engagement letter it will involve additional fees. Accordingly, we would like to point out that it is in your interests to ensure that your records etc. are completed to the agreed stage.
- A10.7 The amount of time spent on your matters will also be influenced by the manner in which you respond to our requests for information. Timely provision of up to date information will help us to spend less time on your affairs than would be the case otherwise.
- A10.8 Any special fee arrangement (such as fixed or capped fee) agreed for a matter will not cover additional work not identified when the arrangement was agreed.
- A10.9 All invoices will be due for settlement within 30 days of the date of issue. If payment is not received by the due date, we reserve the right to charge interest on the amount outstanding, at 4% above bank base rates. We reserve the right to request payment for work before commencement.
- A10.10 We accept most credit cards. On request arrangements may be made to settle fees by standing order.
- A10.11 Any disagreement with fee notes issued must be made in writing within 21 days of the date of issue, otherwise they will be deemed to have been accepted. Only in exceptional circumstances or where prior arrangements have been made will we commence further work when a previous fee or part thereof remains unpaid.
- A10.12 If a client company, trust or other entity is unable or unwilling to settle our fees, we reserve the right to seek payment from the individual (or parent company) giving us instructions on behalf of the client, and we will be entitled to enforce any sums due against the group company or individual nominated to act for you.
- A10.13 In the event that we cease to act in relation to your affairs you agree to meet all reasonable costs of providing information to your new advisors. In particular you agree to meet these costs even where we are required by law to provide information to a successor firm.

A11 Client monies

- A11.1 We may, from time to time, hold money on your behalf. Such money will be held in trust in a client bank account, which is segregated from the firm's funds. The account will be operated, and all funds dealt with, in accordance with the Clients' Money Regulations of the Institute of Chartered Accountants in England and Wales.
- A11.2 In order to avoid an excessive amount of administration, interest will only be paid to you where the amount of interest that would be earned on the balances held on your behalf in any calendar year exceeds £250. Any such interest would be calculated using the prevailing rate applied by Lloyds Bank plc for small deposits subject to the minimum period of notice for withdrawals. Subject to any tax legislation, interest will be paid gross.
- A11.3 If the total sum of money held on your behalf exceeds £10,000 for a period of more than 30 days, or such sum is likely to be held for more than 30 days, then the money will be placed in a separate interest-bearing client bank account designated to you. All interest earned on such money will be paid to you. Subject to any tax legislation, interest will be paid gross.
- A11.4 We will return monies held on your behalf promptly as soon as there is no longer any reason to retain those funds. If any funds remain in our client account that are unclaimed and the client to whom they relate has remained untraced for five years or we as a firm cease to practise then we may pay those monies to a registered charity.

A12 Investment business

- A12.1 If, during the provision of professional services to you, you need advice on investments, we may have to refer you to someone who is authorised by the Financial Conduct Authority, as we are not. However, as we are licensed by the Institute of Chartered Accountants in England and Wales, we may be able to provide certain investment services where these are complementary to or arise out of the professional services we are providing to you.
- A12.2 In particular we may:
- a advise you on investments generally, but not recommend a particular investment or type of investment;
 - b refer you to a Permitted Third Party (PTP) (such as our financial services company, Fleming Financial Limited trading as Bishop Fleming Independent Financial Advisors) and assist you and the PTP during the course of any advice given by that party and comment on, or explain, the advice received (but we will not make alternative recommendations). The PTP will issue you with the relevant terms and conditions letter, will be remunerated separately for their services and will take full responsibility for compliance with the requirements of the Financial Services and Markets Act 2000;
 - c advise you on the sale of a contractually based investment other than disposing of any rights or interests which you may have in a pension policy or as a member of a pension scheme;
 - d advise and assist you in transactions concerning shares or other securities not quoted on a recognised exchange; and
 - e manage investments or act as trustee (or donee of a power of attorney) where decisions to invest are taken on the advice of an authorised person.
- A12.3 We may also, on the understanding that the shares or other securities of the company are not publicly traded:
- a advise a company, and/or its existing or prospective shareholders, in relation to exercising rights, taking benefits or share options, share valuation and methods;
 - b arrange any agreements in connection with the issue, sale or transfer of the company's shares or other securities;
 - c arrange for the issue of new shares; and
 - d act as the addressee to receive confirmation of acceptance of offer documents etc.

- A12.4 To enable us to provide you with a proper service there may be occasions when we will need to contact you without your express permission concerning investment business matters. We would however only do so in our office hours of 9am to 5.15pm. We will of course comply with any restrictions you may wish to impose which you notify to us in writing.
- A12.5 The firm may receive commission from any introduction to a PTP in connection with the matters at A12.1 to A12.4 above, in which case you will be fully informed of the expected size and nature of such commission as soon as we receive the information. Such commission will be held in our clients' account until we receive instructions from you as to how it should be treated. In the event of no such instructions being received, we may use such monies against any fees that have been outstanding for 30 days or more and concerning which you are not in dispute with us. We may also request that you allow us to retain such commissions to cover our costs in connection with the above, but permission will be sought separately from you in these circumstances.
- A12.6 We are not authorised to hold client money in connection with our designated investment business.
- A12.7 We are covered by the Financial Services Compensation Scheme (FSCS). You may be entitled to compensation from the scheme if we cannot meet our obligations. This depends on the type of business and the circumstances of the claim. Further information about compensation scheme arrangements is available from the FSCS.
- A13 Fleming Financial Limited (trading as Bishop Fleming Independent Financial Advisors)**
- A13.1 As indicated at A12.2 above, we may refer you to Fleming Financial Limited for the provision of independent financial advice.
- A13.2 Fleming Financial Limited is controlled by the members of Bishop Fleming LLP and is authorised and regulated by the Financial Conduct Authority.
- A13.3 Fleming Financial Limited assumes full responsibility for the financial advice given by it, affording you the protection of the Financial Services and Markets Act 2000.
- A13.4 Bishop Fleming does not normally receive commission from Fleming Financial Limited. In the event that such commission is paid, you will be notified in accordance with A12.5 above.
- A14 Insurance distribution activities**
- We are not authorised by the Financial Conduct Authority. However, we are included on the register maintained by the Financial Conduct Authority so that we can carry on insurance distribution activity, which is broadly the advising on, selling and administration of insurance contracts. This part of our business, including arrangements for complaints or redress if something goes wrong, is regulated by The Institute of Chartered Accountants in England and Wales. The register can be accessed via the Financial Conduct Authority website at <https://www.fca.org.uk/register>.
- A15 Commission or other benefits**
- Commissions or other benefits may sometimes become payable to us in respect of introductions to other professionals or transactions we arrange for you (other than those made under A12 or A13 above), in which case you will be notified in writing of the amount, the terms of payment and receipt of any such commissions or benefits. You consent to such commissions or other benefits being retained by us without our being liable to account to you for any such amounts.
- A16. Quality of service**
- A16.1 We are committed to providing you with a high quality service that is both efficient and effective. If at any time you would like to discuss with us how our service to you could be improved, or if you are dissatisfied with the service you are receiving, please let us know by writing to, or telephoning your usual contact partner. In the unusual event that you do not feel that the issue has been resolved, the complaint will be referred to a senior partner for review. Your usual contact partner will be able to provide you with details if necessary.
- A16.2 We undertake to look into any complaint carefully and promptly and to do all we can to explain the position to you. If you feel that we have given you a less than satisfactory service, we undertake to do everything reasonable to address your concerns. If you are still not satisfied, you may take matters up with the Institute of Chartered Accountants in England and Wales.
- A17 Compensation scheme**
- In the unlikely event that we cannot meet our liabilities to you, you may be able to claim compensation under the Chartered Accountants' Compensation Scheme.
- A18 Reliance on advice**
- We will endeavour to record all advice on important matters in writing. Advice given orally is not intended to be relied upon unless confirmed in writing. Therefore, if we provide oral advice (for example during the course of a meeting or a telephone conversation) and you wish to be able to rely on that advice, you must ask for that advice to be confirmed in writing.
- A19 Retention of records**
- A19.1 During the course of our work, we will collect information from you and others acting on your behalf and will return any original documents to you following the preparation and/or audit of your accounts and/or returns.
- A19.2 Whilst certain documents may legally belong to you, we intend to destroy correspondence and other papers which are more than six years old. If you require retention of any document, you must indicate that fact to us.
- A19.3 We reserve the right to convert information records and data irrespective of ownership, into electronic format. If you require information returned then you agree that we may supply it either in electronic format or as a print of the image.
- A20 Third Parties**
- A20.1 You will be wholly responsible for the work and fees of any third party engaged by you in connection with the services that we will provide. Unless specified in the letter of engagement, we will not be responsible for managing or reviewing services delivered by third parties.
- A20.2 As part of the performance of the services that we will provide, it may be necessary for us to take specialist advice from a third party (a 'subcontractor') and we will be entitled to do so provided that we remain liable to you for the work to be performed by the subcontractor. For the purposes of the contract, any references to our employees also apply to subcontractors.
- A20.3 Notwithstanding the confidentiality clause above, we may also disclose information concerning your business to our subcontractors provided that they have agreed to maintain as confidential information acquired by them during the provision of the services that we will provide.
- A21 Termination of engagement**
- A21.1 Each of us may terminate our agreement by giving not less than 21 days' notice in writing to the other party, except where you fail to cooperate with us or we have reason to believe that you have provided us or HM Revenue & Customs (HMRC) with misleading information, in which case we may terminate this agreement immediately. Termination will be without prejudice to any rights that may have accrued to either of us prior to termination.
- A21.2 We reserve the right to terminate the engagement between us with immediate effect in the event of: your insolvency, bankruptcy or other arrangement being reached with creditors; an independence issue or change in the law which means we can no longer act; failure to pay our fees by the due dates; or either party being in breach of their obligations

- if this is not corrected within 30 days of being asked to do so.
- A21.3 In the event of termination of our contract, we will endeavour to agree with you the arrangements for the completion of work in progress at that time, unless we are required for legal or regulatory reasons to cease work immediately. In that event, we will not be required to carry out further work and will not be responsible or liable for any consequences arising from termination.
- A22 Non solicitation of personnel**
- A22.1 You will not solicit, or endeavour to solicit, in any way the services of any staff member with whom you have had dealings in connection with any work performed on your behalf during the 12 months immediately prior to your approach.
- A22.2 Should you breach the terms of this undertaking and employ or engage a staff member (without our prior consent), we reserve the right to charge you a fee of 30% of the staff member's annual earnings including benefits, paid by you or us (whichever is the higher), payable on or before the first day of their employment or engagement by you.
- A23 Timing of our services**
- If you provide us with all information and explanations on a timely basis in accordance with our requirements, we will plan to undertake the work within a reasonable period of time in order to meet any regulatory deadlines. However, failure to complete our services prior to any such regulatory deadline would not, of itself, mean that we are liable for any penalty or additional costs arising.
- A24 Professional indemnity insurance**
- A24.1 Details of our current professional indemnity insurer are on display in reception areas of our offices.
- A25 Intellectual property rights and use of our name**
- A25.1 We will retain all intellectual property rights in any document prepared by us during the course of carrying out the engagement except where the law specifically states otherwise.
- A25.2 You are not permitted to use our name in any statement or document you may issue unless our prior written consent has been obtained. The only exception to this restriction would be statements or documents that, in accordance with applicable law, are to be made public.
- A26 Foreign Account Tax Compliance Act and related regulations**
- A26.1 The Foreign Account Tax Compliance Act (FATCA) and other related UK regulations require defined UK resident financial institutions to register with the Internal Revenue Service (IRS) in the United States (US) and to file an annual report via HMRC on any US persons for which they hold an account.
- A26.2 Unless otherwise agreed we will not provide any FATCA compliance work on your behalf.
- A26.3 Where we agree to undertake FATCA compliance work, this will, unless otherwise agreed, be restricted to the registration and reporting requirements under the regulations.
- A26.4 It is your responsibility to advise us of any changes in your FATCA status or if there are any changes in your US connections.
- A26.5 We may obtain, use, process and disclose your FATCA status and Global Intermediary Identification Number in order that we may discharge the services agreed under the engagement and for other related purposes including updating and enhancing client records, analysis for management purposes and statutory returns, marketing, crime prevention and legal and regulatory compliance. Your Data Protection rights are explained elsewhere in these terms and conditions.
- A27 Kreston International Limited**
- A27.1 Kreston International Limited ("Kreston") is a global network of independent accounting firms which provide professional services to clients. Each firm is a member of Kreston, a UK company limited by guarantee, which provides no services to the clients of its members. Members of Kreston are separate legal entities and are only associated with each other through the common membership of Kreston. Some of the members of Kreston use Kreston as part of their business name.
- A27.2 Nothing in the arrangements or rules of Kreston constitutes or implies an agency relationship or a partnership between Kreston and/or the member firms of Kreston.
- A27.3 We may, from time to time, introduce you to other member firms of Kreston to assist us in providing services to you. If you use the services of such partners or staff in connection with this Engagement you must make your own contractual arrangements directly with them and they are not deemed to be acting as our servants or agents. Accordingly, we are not liable for work which they carry out on your behalf. Neither Kreston nor any other Member Firm of Kreston assumes any responsibility to you in connection with this Engagement unless you contract directly with them. The fact that you may have been introduced to us by an associated Kreston entity does not make that associated Kreston entity or any of its staff members responsible for any of our acts or omissions.
- A27.4 By engaging us you agree that any claim arising from this Engagement will be brought only against this firm and that no claims in respect of this Engagement will be brought against any other Member Firm of Kreston or against Kreston or personally against any other persons involved in the performance of this Engagement.
- A27.5 You agree that we may disclose your confidential information to other members of Kreston or to Kreston where this relates to services we are providing or have provided, to you.
- A28 Changes to the terms and conditions**
- A28.1 We may in the future revise the terms and conditions. In which event such revised terms and conditions will only apply in relation to services provided after the date of receipt of the same by you, but so that such revised terms will not affect the respective rights and obligations of the parties accrued prior to the effective date of the change.
- A28.2 We will make changes by publishing them on our website www.bishopfleming.co.uk. You can find the current version there.