

Client to complete the following and return by email to : cvjrs-claims@grahampaul.com

You will only need to send this first page and the data sheet

Business name :-.....
Date of engagement :-.../.../2020
Name of person who will authorise claim :-.....
Their email address :-.....

Payroll Additional services - Coronavirus Job Retention Scheme

The purpose of this letter, along with the attached schedule[s] of professional services and related terms of business, is to set out the basis on which we are to assist in making reclaim returns under the Coronavirus Job retention scheme and the respective areas of responsibility of you and of ourselves.

1 Professional services provided

The professional services you have asked us to carry out are as follows:

- Assistance in making claims using the HMRC Coronavirus Job retention Scheme (CJRS)

The scope of these services is set out in the attached schedule of professional services and should be read in conjunction with our most recent Terms of Business and Privacy Notice. Any additional services that you ask us to provide will be subject to new or amended terms of engagement.

We draw your attention to the terms in respect of the limitation of liability.

1 Agreement of terms

- 1.1 The terms set out in this letter, which includes the schedule[s] of professional services and terms of business, shall take effect immediately upon your countersigning this letter and returning it to us or upon the commencement of the additional payroll services, whichever is the earlier.
- 1.2 Once it has been agreed, this letter will remain effective until it is replaced. We shall be grateful if you could confirm in writing your agreement to these terms by signing and returning a copy of this letter or let us know if they are not in accordance with your understanding of our terms of engagement. Unless we hear from you within thirty days, we shall take it that these terms are approved.

Yours faithfully

Graham Paul
Chartered Accountants

By providing the contact information above you are making the following confirmation ;

“ We agree to the terms of this letter, together with the attached schedules of professional services. We also acknowledge that we have read the Terms of Business and Privacy Notice as found at www.grahampaul.com/client_area. “

SCHEDULE OF SERVICES

This schedule should be read in conjunction with the engagement letter and the terms of business which will be updated from time to time and can be found at <https://www.grahampaul.com/client-area/terms-of-business>

1. OUR RESPONSIBILITIES AND SCOPE FOR CJRS CLAIMS

1.1. Access to the HMRC portal

- 1.1.1. We will access the HMRC portal designed to make claims for the coronavirus job retention scheme grant ('the grant') on your behalf as it becomes available.
- 1.1.2. You authorise us to do this on your behalf.
- 1.1.3. The claim process will not be immediate and may take up to 14 days following our acceptance of this instruction from you
- 1.1.4. Where we do not have existing authority to act on your behalf in respect of PAYE services you will need to authorise us as an agent. We will initiate this by requesting an authentication code from HMRC which will be sent to you and you will need to forward to us once received. We are unable to advise on how quickly HMRC will issue an authorisation code which may delay your application.

1.2. Applying for the grant

- 1.2.1. We will calculate the amount that can be claimed for each individual employee being furloughed on the basis of their regular wage/reference pay according to the most recent guidance available from HMRC at the time of the claim being entered into the HMRC portal. We will keep detailed records of how this calculation has been made.
- 1.2.2. Where fewer than 100 employees are being furloughed, we will enter the required information for each individual employee into the HMRC portal to make a claim for the grant.
- 1.2.3. Where more than 100 employees are being furloughed, we will upload a file to the portal that includes each employee's national insurance number, claim period and claim amount.
- 1.2.4. We will ensure that the 'regular wage/reference pay' amount calculated for each employee is entered correctly into the HMRC portal based on the information provided to us by you in conjunction with any payroll records for the employees that we currently hold on our systems.
- 1.2.5. The process will at all times be conducted using the Graham Paul portal or by email to ensure a record of the information exchanged authorised and submitted is retained.
- 1.2.6. In confirming that the information is correct you are also confirming that you are satisfied that all employees who you are making claims for have been appropriately furloughed for the minimum periods, all contractual and employment obligations and paperwork has been appropriately completed, and none of the employees have undertaken any work or any revenue generating activity on behalf of the company

1.3. Changes in the law, in practice or in public policy

- 1.3.1. 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, practice, public policy or in your circumstances. This is particularly relevant in relation to furloughed employees as the legislation and guidance is updated on a daily basis, and therefore any advice needs to be checked at all times to ensure still valid
- 1.3.2. We will accept no liability for losses arising from changes in the law (or the interpretation thereof), practice or public policy that are first published after the date on which the advice is given.

1.4. YOUR RESPONSIBILITIES TO FACILITATE A CLAIM

- 1.4.1. You will need to provide us with the following information and/or confirm the information we currently hold is up to date and accurate. We may well ask you to provide the following so please have this information ready;
- your employer PAYE reference number
 - your HMRC Gateway Authorisation code
 - the number of employees being furloughed
 - National Insurance Numbers for the furloughed employees
 - names of the furloughed employees
 - your Self-Assessment Unique Taxpayer Reference or Corporation Tax Unique Taxpayer Reference or Company Registration Number
 - the claim period (start and end date)
 - amount claimed (per the minimum length of furloughing of 3 consecutive weeks)
 - the name on your bank account
 - your bank account number and sort code
- 1.4.2. It is imperative that bank details supplied to us for entry into the HMRC portal are correct. You should check the accuracy of the details provided or provide a copy of suitable documentation that can be used to validate the bank details. We will not be responsible for funds not being received where bank details have been supplied incorrectly.
- 1.4.3. Grant funds will be issued directly by HMRC into the indicated business bank account. You are responsible for paying your furloughed employees at least the amount of the grant received.
- 1.4.4. You must inform us if the status of any furloughed employee changes, for example their furlough period is extended or if they return to work sooner and their furlough period comes to an end. If conditions of the scheme are breached grant funds received may need to be returned to HMRC. Please refer to government guidance for further information: <https://www.gov.uk/guidance/claim-for-wage-costs-through-the-coronavirus-job-retention-scheme>
- 1.4.5. You are responsible for ensuring that furloughed staff receive at least 80% of their regular wage/reference pay up to the monthly cap of £2,500. Deductions such as administration charges from this amount are not permitted.
- 1.4.6. Even though you are engaging us to help you make a grant claim for furloughed employees via the HMRC portal on your behalf, you are legally responsible for ensuring that the data in your grant claim submissions is correct and complete.
- 1.4.7. You will forward to us any communications received from HMRC, in sufficient time to enable us to deal with them as may be necessary within the requisite time limit. It is essential that you let us have copies of any correspondence received, because HMRC are not obliged to send us copies of communications issued to you and, in most cases, will not do so.
- 1.4.8. If the information required (see 1.4.1) to complete the submission on the HMRC portal set out above is received later than the agreed with us, we will still endeavour to process the claim to meet the filing deadlines; but we will not be liable for any costs or other losses arising if the claim is late or the returns are filed late in these circumstances.
- 1.4.9. To enable us to carry out our work, you agree that all information to be delivered online is submitted on the basis of full disclosure
- 1.4.10. Even though you are engaging us to help you make your claim under the CJRS, you are legally responsible for:
- ensuring that the data you will supply to us is correct and complete as we will not be able to check this;
 - ensuring that you have written to employees that have been furloughed in accordance with the appropriate legislation and your own employment contracts and retained the letters;
 - complying with all aspects of employment law and processes that may be required to make this change in your employee's employment status;
 - provision of all the information required to allow us to make your submissions by the due date; and
 - paying tax and NIC on time in the normal manner and all other aspects of the normal payroll process as outlined in our standard service Payroll engagement letter

- ensuring any funds received from the CRJS are used to pay, or re-imburse payment already made of your employees' salaries, employers' national insurance and pension costs. No deductions should be made

Failure to do any of the above may lead to penalties and/or interest or possibly the failure to make a successful claim now or in the future. Graham Paul hereby disclaim responsibility for the failure, non-payment, delay in payment or any future requirement by HMRC to repay any claim, that may arise through the failure or omission of any action that is required as part of the CJRS process required to be completed by you as the responsible employer. We will only be responsible for making the claim to HMRC based upon information you have provided and will have been asked to verify as accurate for submission.

1.4.11. Employers cannot delegate these legal responsibilities to others. You agree to check that claim submissions we will prepare for you are correct and complete before approving them to be submitted to HMRC. Should you choose not to formally review or approve the documentation we prepare on your behalf and allow us to submit it you still remain legally responsible for all matters that may arise from the claim documents.

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

1.4.13. We will formally agree with you which individual in your organisation will be authorised to approve Claim documentation and submissions. (Stipulated on the GP1 Assurance Form you use for normal payroll processing. Please inform us if a different individual will be authorised for CJRS claims).

1.4.14. To enable us to carry out our work, you agree:

- that all information required to be delivered online is submitted based on full disclosure. We will tell you what additional information we will require from you;
- to provide full information necessary for dealing with your CJRS claim; we will rely on the information and documents being true, correct and complete and will not audit the information or those documents;

1.4.15. Graham Paul's standard practice is to always receive approval from a client or other GP1 advised representative prior to making a submission. We accept that on occasions, time pressure or your absence from the business may make approving documentations or submissions impossible, by signing this engagement letter you are giving us your agreement that in unusual circumstances you authorise us to approve or to submit documentation on your behalf. If you do not agree to provide us with this reassurance, please delete this paragraph of the engagement letter and we WILL NOT do so. As such you will accept that penalties and/or interest may be charged if submissions are then made late.

1.4.16. Fees for this service will be a minimum of £40 per monthly claim and £10 per weekly claim which allows in each case up to 10 employees to be included in the claim. Additional employees can be added at a cost of £3 per employee. All fees will carry VAT and will be invoiced in the month following the claim.

1.5 Termination of Services

1.5.1 In the event of you changing your payroll provider we will need confirmation in writing giving four weeks' notice. We will provide you or your new provider with the most recent payroll information and personal details of all employees including tax codes notifications for the year.

1.5.2 To ensure that you are fully aware of the current status, including applicable dates by which aspects of these services are normally due, we will provide you with a status report. This report sets out, by service, information relating to the last completed cycle.

1.6 Portal Agreement

1.6.1 If you have selected this option to ensure that we offer clients the best in client service exchanges of documentation that you will have with Graham Paul will take place through a secure on-line portal that can only be accessed by GP1 stipulated payroll contact/s. The portal we have set up for you is located at www.irisopenspace.co.uk. It will allow us to send all sorts of documents to you in a secure manner. You will be able to download them to your computer, save as a pdf, or print them. Your portal will also allow you to digitally sign documents which we can then pick up from the portal and send to third parties like HMRC if required to do so. Your portal will be unique to you. Each client will have their own portal.

1.6.2 Graham Paul has chosen to use this system as it has been proven to be far more secure than email and is quicker and more reliable than the postal services.

- 1.6.3 Once you have confirmed your payroll contact/s, we will then send an email which will contain the link to follow for registering your username and password. Instructions on how to use the portal may be found at www.grahampaul.com/client_area.
- 1.6.4 By signing this user agreement, you accept the terms of the user agreement which can be found at www.grahampaul.com/client_area. You also accept that from the date of the agreement you will deliver any documentation you need to send to us using this portal and that we will send you all documents we raise for your action documentation directly to this portal. When documents are added to your portal you will receive a notification sent to the email address that you have provided as your payroll contact.