



NORTH DEVON
ACCOUNTS

Terms & Conditions

NORTH DEVON ACCOUNTS LIMITED

Terms_&_Conditions_April2026



northdevonaccounts.co.uk

Terms & Conditions

NORTH DEVON ACCOUNTS LIMITED

- Page 3
 - Anti-Money Laundering Legislation
- Page 4
 - Client Identification
 - Ownership of Records
 - File destruction
- Page 5
 - Electronic and other communication
- Page 6
 - Customer Service
 - Third Parties
 - Applicable Law
 - Disclaimer
- Page 8
 - Reliance on advice
 - Agreement of Terms
 - Backlog Payments, Missed Payments and Disengagement of Services
- Page 9
 - Rejoining North Devon Accounts
 - Your Responsibility for the Preparation of Accounts
 - Our Responsibilities for the Preparation of Accounts
- Page 10
 - Fees
 - Management Accounts
- Page 11
 - Personal Tax - Individuals and Sole Traders
- Page 13
 - Partnership Tax
- Page 14
 - VAT Registrations and Returns
- Page 15
 - Payroll Preparation, P.A.Y.E. and N.I.
- Page 16
 - P9D/P11D benefits for directors /officers and employees
 - Subcontractors (CIS)
- Page 17
 - Corporation Tax
- Page 18
 - GDPR COMPLIANCE STATEMENT
- Page 22
 - General

Terms & Conditions

NORTH DEVON ACCOUNTS LIMITED

Anti-Money Laundering Legislation

All accountants are required to comply with obligations imposed by the Proceeds of Crime Act 2002, the Terrorism Act 2000, and the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 (as amended) (together referred to as the “Anti-Money Laundering Legislation”). These laws are designed to prevent money laundering and terrorist financing by restricting access to professional services. Failure to comply with these obligations can result in severe penalties, including imprisonment.

Before we accept your instructions, we may need to obtain satisfactory evidence to verify your identity. In certain circumstances, we may also be required to verify the identity of third parties, obtain information about the source of funds or wealth, and understand the purpose and nature of the work we are undertaking. We may request this information both before and during the course of our engagement.

While we expect our clients to act lawfully, we are required under the Anti-Money Laundering Legislation to report to the National Crime Agency (NCA) if we know or suspect, or have reasonable grounds to suspect, that a transaction or arrangement may involve criminal property. We are prohibited by law from informing you if such a report is made.

In such circumstances, we may be required to obtain a defence against money laundering (DAML) from the NCA before proceeding with your instructions. Once a report is submitted, the NCA has up to 7 working days to respond. If no refusal is received within that time, we may continue to act. If a refusal is issued, we must not proceed for a further period (known as the moratorium period), which currently lasts up to 31 calendar days.

“Criminal property” is defined as property of any kind, including money, assets, rights or benefits, that is derived from criminal conduct. This applies regardless of who carried out the criminal activity or how indirectly the property is connected to it.

Criminal conduct includes any offence under UK law, regardless of how minor, and includes conduct that would be considered an offence if it took place in the UK, even if it occurred abroad. For example, tax evasion is a criminal offence, whereas an honest mistake is not.

Terms & Conditions

NORTH DEVON ACCOUNTS LIMITED

Client identification

As with other professional services firms, we are required to identify our clients for the purposes of the UK anti-money laundering legislation. We may request from you, and retain, such information and documentation as we require for these purposes and/or make searches of appropriate databases.

Automatic Exchange of Information (AEOI), including FATCA (Foreign Account Tax Compliance Act)

Unless covered by a separate engagement letter or another schedule to this letter, we will not be responsible for compliance with the International Tax Compliance Regulations 2015, produced as a result of AEOI.

However, if required to do so, we can provide advice on requirements under these Regulations. We can also provide advice on setting up the appropriate systems to identify and report on your clients or beneficiaries affected by AEOI.

Ownership of Records

In the event of non-payment of our fees for services rendered, we may exercise a particular right of lien over the books and records in our possession and withhold the documents until such time as payment of our invoice is received in full.

File Destruction

Whilst certain documents may legally belong to you, unless you tell us not to, we intend to destroy correspondence and other papers that we store which are more than seven years old, other than documents which we think may be of continuing significance. If you require the retention of any document, you must notify us of that fact in writing. If we do not hear from you then after a period of 7 years we will securely destroy correspondence and papers that we have stored for you.

You have a legal responsibility to retain documents and records relevant to your tax affairs. During the course of our work we may collect information from you and others relevant to your tax affairs. We will return any original documents to you.

Terms & Conditions

NORTH DEVON ACCOUNTS LIMITED

Documents and records relevant to your tax affairs are required by law to be retained as follows:

Individuals, trustees and partnerships

- with trading or rental income: 5 years and 10 months after the end of the tax year
- otherwise: 22 months after the end of the tax year;

Companies, LLPs and other corporate entities

- 6 years from the end of the accounting period;

Whilst certain documents may legally belong to you we may destroy correspondence and other papers that we store, electronically or otherwise, which are more than 7 years old. You must tell us if you require the return of any specific document or their retention for a longer period.

Electronic and other communication

Unless you instruct us otherwise we may communicate with you and with third parties via email or by other electronic means. The recipient is responsible for virus checking emails and any attachments.

With electronic communication there is a risk of non-receipt, delayed receipt, inadvertent misdirection or interception by third parties. We use virus-scanning software to reduce the risk of viruses and similar damaging items being transmitted through emails or electronic storage devices. However electronic communication is not totally secure and we cannot be held responsible for damage or loss caused by viruses nor for communications which are corrupted or altered after despatch. Nor can we accept any liability for problems or accidental errors relating to this means of communication especially in relation to commercially sensitive material. These are risks you must accept in return for greater efficiency and lower costs. If you do not wish to accept these risks please let us know and we will communicate by hard copy, other than where electronic submission is mandatory.

Any communication by us with you sent through the post or DX system is deemed to arrive at your postal address two working days after the day that the document was sent.

Terms & Conditions

NORTH DEVON ACCOUNTS LIMITED

Customer service

We are committed to providing a high standard of customer service. If you have any ideas as to how our service to you could be improved, or if you are dissatisfied with the service you are receiving, please let us know. In the event that you have a complaint, we will look into this carefully and promptly and do all we can to explain the position to you or address your concerns. Calls may be recorded for training and quality purposes.

Third Parties

All accounts, statements and reports prepared by us are for your exclusive use within your business or to meet specific statutory responsibilities.

No third party shall acquire any rights pursuant to our agreement to provide professional services.

Applicable Law

This contract is governed by, and construed in accordance with, English and Welsh law. The Courts of England and Wales will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this contract and any matter arising from it. 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 inappropriate forum, or to claim that those courts do not have jurisdiction.

Disclaimer

We will not be liable for any loss suffered by you or any third party as a result of our compliance with the Anti Money Laundering Legislation or any UK law or at all.

You agree that if our performance of our obligations under this agreement is prevented or delayed by your act or omission we shall not be liable for any costs, charges or losses sustained or incurred by you that arise directly or indirectly from such prevention or delay.

Terms & Conditions

NORTH DEVON ACCOUNTS LIMITED

The content of your accounts, VAT returns, payroll returns, tax returns and any other submissions that we make on your behalf to HMRC or Companies House are ultimately your responsibility.

As an employer it is your responsibility to make sure that your payroll is correct before you make payments to your staff or HMRC. This includes making sure you adhere to minimum / living wage legislation and ensuring that calculated pay is based on the correct number of contracted hours.

As a business owner and/or tax paying individual you remain responsible for the content of your returns, even if you instruct an accountant to prepare them for you - this typically applies for all accountants and tax advisors across the UK. Therefore it is important that you check anything we send to you for signature / approval / action, before you sign it / approve it / act upon it and we submit it to the relevant authorities or you make payments to staff or HMRC based upon its content. North Devon Accounts cannot be held responsible for any costs, charges, fines or losses sustained or incurred due to you giving permission to us to submit a return that subsequently is found to contain erroneous information.

Nothing in this agreement shall exclude or in any way limit either party's liability for death or personal injury caused by its negligence. Subject to this, neither party shall be liable to the other for any loss of contracts or loss of actual or anticipated income or profit or for any indirect, special or consequential damages, loss or expenses arising under this agreement whether or not such loss or damage is foreseeable, foreseen or known.

Our aggregate liability to you in contract, tort, (including negligence) or otherwise in relation to this contract is limited to whichever is the lesser of £10,000 and the total charges payable by you to us under this agreement in respect of the 12 months prior to the event giving rise to the liability.

Save as expressly set out in this agreement, all warranties, conditions and other terms implied by statute or common law are, to the fullest extent permitted by law, excluded from this agreement.

Terms & Conditions

NORTH DEVON ACCOUNTS LIMITED

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 telephone conversation) and you wish to be able to rely on that advice, you must ask for the advice to be confirmed by us in writing.

Agreement of Terms

Once agreed, this contract will remain effective from the date of signature until it is replaced. Either party may vary or terminate our authority to act on your behalf at any time without penalty. Notice of termination must be given in writing. If you wish to cancel your service with North Devon Accounts, North Devon Accounts requires one month's written notice - email is acceptable. All monthly payments due will stand during this one month notice period. No monthly payments will be refunded to you at any time, regardless of whether you have used the service or not, or if your year end procedure (accounts, tax returns and submissions to HMRC and/or Companies House) has been performed or not.

Either party has the right to terminate the agreement immediately if the other:

(a) has committed a material or persistent breach of this contract, unless such breach is capable of remedy, in which case the right to terminate immediately will be exercisable if the other party has failed to remedy the breach within 14 days after a written notice to do so; or

(b) becomes insolvent or is the subject of a bankruptcy order.

Backlog Payments, Missed Payments and Disengagement of Services

If you have chosen to split any of your payments over several months then work will not be commenced until sufficient payment has been received to cover the work being undertaken. If you have missed any payments you owe to us or provided unauthorised payment or other details we can suspend or cancel provision of our services and/or cease to act as your agent with HMRC, without giving you notice - this is called disengagement of services. This does not affect our right to end this contract as otherwise stated within these terms and conditions.

Terms & Conditions

NORTH DEVON ACCOUNTS LIMITED

Re-joining North Devon Accounts

If you have left North Devon Accounts or been disengaged and decide to re-join, you will be issued with a new contract at the most up to date prices for new clients. This may result in a higher fee being payable than your original contract.

Your Responsibility for the Preparation of Accounts

1. You have undertaken to make available to us, as and when required, all the accounting records and related financial information necessary for the compilation of the accounts. You will make full disclosure to us of all relevant information. The accounts need to be approved by you before we are able to issue our report.
2. You are responsible for ensuring that, to the best of your knowledge and belief, financial information, whether used by the business or for the accounts, is reliable. You are also responsible for ensuring that the activities of the business are conducted honestly and that its assets are safeguarded, and for establishing arrangements designed to deter fraudulent or other dishonest conduct and to detect any that occur.
3. You are responsible for ensuring that the business complies with the laws and regulations applicable to its activities, and for establishing arrangements designed to prevent any non-compliance with laws and regulations and to detect any that occur.

Our Responsibilities for the Preparation of Accounts

1. We will compile your annual accounts based on the accounting records and the information and explanations given to us by you.
2. We will advise you as to the adequacy of your records for preparation of the annual accounts and make recommendations for improvements which we consider necessary. We shall not be responsible if, as a result of you not taking our advice, you incur losses or penalties.
3. We will use reasonable skill and care in the preparation of your accounts but will not be responsible for errors arising from incorrect information supplied by you.
4. We will report, with any variations that we consider may be necessary, that in accordance with your instructions and in order to assist you to fulfil your responsibilities, we have compiled, without carrying out an audit, the accounts from your accounting records and from the information and explanations supplied to us.
5. We have a professional duty to compile accounts which conform with generally accepted accounting principles. Where we identify that the accounts do not conform to accepted accounting principles, or if the accounting policies adopted are not immediately apparent, this will be made clear in our report, if it is not clear in the accounts.

Terms & Conditions

NORTH DEVON ACCOUNTS LIMITED

FEES

Our fees are charged on a fixed fee basis as stated in your initial contract and are subject to an annual rise (if appropriate) on the anniversary of the date you joined North Devon Accounts. Direct debit payments are typically taken on the first day of the month, for the current month - i.e. you would pay for March's service on 1st March. Occasionally it may be necessary for us to change your fee payable to North Devon Accounts outside of the annual rise. We reserve the right to do this for any reason and will always give you written or email notice of such a change. If you require additional work to be undertaken that falls outside of the services outlined in your contract, then we will charge you for this separately. We will discuss the nature of the cost with you and how it will be charged before we undertake any work. No refunds will be offered where you have chosen not to make full use of the service.

MANAGEMENT ACCOUNTS (if applicable)

The monthly service includes the preparation of the monthly management accounts of your business.

This involves us completing the writing up of your books and records, insofar as they are incomplete when presented to us, from the information and explanations supplied to us and preparing management accounts.

We understand that you have agreed that you or your staff will be responsible for:-

- (a) maintaining records of all sales and receipts of money
- (b) providing us with details of your purchases
- (c) providing us with details of your expenses
- (d) providing copies of business bank statements

You will also provide estimates of any stocks at the end of each period.

You understand that we will not be carrying out an audit and accordingly will not verify the assets and liabilities of the business, nor the items of expenditure and income. To carry out an audit would require additional work to comply with generally accepted auditing standards which we are not authorised to carry out.

We would emphasise that we cannot undertake to discover any shortcomings in your systems or any irregularities on the part of your employees or others, although we will advise you of any such circumstances that we encounter in preparing your accounts.

The management accounts are prepared for your exclusive use within your business. They should not be shown to any other party without our prior consent.

Terms & Conditions

NORTH DEVON ACCOUNTS LIMITED

PERSONAL TAX – INDIVIDUALS AND SOLE TRADERS (if applicable)

Your spouse is legally responsible for his/her own tax affairs and should be dealt with independently. However, if both spouses agree in writing then we can disclose to your spouse such details of your financial affairs as are required to consider your combined tax position.

(a) We shall be pleased to act as your personal tax advisers in the UK with effect from the contract acceptance date.

(b) We will prepare your personal income tax and capital gains tax return together with all supporting schedules and prepare your self-assessment of tax and Class 2 and Class 4 National Insurance contributions.

(c) We will forward to you your tax return form and supporting schedules for your approval and signature. Once the return has been approved and signed by you and returned to us, we will submit it to HMRC.

(d) We will advise you as to amounts of tax to be paid and the dates by which you should make the payments, including payments on account and the balancing payment, and if appropriate we will initiate repayment claims when tax appears to have been overpaid.

(e) We will deal with HMRC regarding any amendments required to your return and prepare any amended returns which may be required.

(f) We will advise as to claims and elections arising from the tax return and from information supplied by you and, where instructed by you, we will make such claims and elections in the form and manner required by HMRC.

(g) You have asked us to undertake all correspondence with HMRC on your behalf. To avoid any problems would you please send to us any forms or correspondence received from HMRC as soon as you receive them. In particular would you please ensure that no payments are made to HMRC without our confirmation that the demands are correct.

(h) HMRC has powers to charge both interest and penalties if there is a delay in submitting a tax return. Such charges are automatic if the tax return is submitted after 31st January following the end of the tax year, or if any payments are made after the respective due dates.

(i) It is therefore important that all details required for the preparation of your tax return are forwarded to us as soon as possible after 5th April each year and by 30th June at the latest. If the information is received after that date, we will not accept responsibility for any penalties or surcharges charged by HMRC. We reserve the right to charge an additional fee for returns that are filed after 31st October each year.

Terms & Conditions

NORTH DEVON ACCOUNTS LIMITED

(j) HMRC audits a number of tax returns each year, many of these audits are the result of a random selection. Assistance in respect of such an audit beyond the answering of straightforward queries regarding entries on the tax return is additional work and will result in separate charges. We will keep you fully informed before undertaking any extra work in respect of such an audit.

(k) 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 or the tax authorities.

(l) You agree that we can approach such third parties as may be appropriate for information that we consider necessary to deal with your affairs.

(m) Please sign and return an HMRC form 64-8, which authorises HMRC to send us copies of formal notices. In practice, HMRC will treat this as authority to correspond with us, in which case they will not correspond with you except to the extent that they are formally required to do so. However, this authority does not apply to all HMRC correspondence, and even where it does, HMRC sometimes overlook it. You should therefore always send us the originals or copies of all communications you receive from HMRC.

Terms & Conditions

NORTH DEVON ACCOUNTS LIMITED

PARTNERSHIP TAX (if applicable)

(a) We will prepare the income tax and capital gains tax computations based on the partnership accounts from the accounting records and other information and explanations provided by you.

(b) We will prepare the firm's annual partnership return, including the partnership statement of total income, gains, losses, tax credits and charges of the firm for each period of account ending in the return period.

(c) Once the return has been approved and signed by you and returned to us, we will submit it, with the accounts and computations, to HMRC. You authorise us to file the return electronically under HMRC Electronic Lodgement Service.

(d) We will advise all the partners who were partners of the firm during the period of their respective shares of the firm's total income, gains, losses, tax credits and charges in order that they are able to file their personal self-assessment tax returns within the relevant time period.

(e) We will deal with HMRC regarding any amendments required should the partnership self-assessment tax return be challenged.

(f) We will advise as to claims and elections arising from the tax return and from information supplied by you and, where instructed by you, we will make such claims and elections in the form and manner required by HMRC.

(g) We will deal with all communications relating to the partnership return addressed to us by HMRC or passed to us by you. However, if HMRC choose the partnership tax return for enquiry, this work will be the subject of a separate assignment and we will seek further instructions from you. Assistance in respect of such an enquiry beyond the answering of straightforward queries regarding entries on the tax return is additional work and will result in separate charges. We will keep you fully informed before undertaking any extra work in respect of such an enquiry.

Terms & Conditions

NORTH DEVON ACCOUNTS LIMITED

VAT REGISTRATIONS AND RETURNS (if applicable)

We cannot be held responsible for any penalties or default surcharges arising from the late submission of VAT returns, or the late registration of a business or individual for VAT. Ensuring that your business is registered for VAT when the compulsory registration threshold is met is your responsibility - we can assist you with the registration if you ask us to do so. North Devon Accounts cannot be held liable for any VAT due on sales or any financial loss where the VAT registration threshold has been passed and the VAT registration must therefore be backdated. We will endeavour to meet the relevant deadlines for the submission of the VAT return if we receive all the company's VAT records within 14 days of the end of the VAT return period. You have undertaken that you/your staff will ensure that:

- (a) All relevant VAT records are forwarded to us within 14 days of the end of the VAT return period;
- (b) Valid VAT invoices are received for all payments where VAT is being reclaimed;
- (c) The VAT rating of supplies is correctly dealt with, i.e. between positive and zero rates and exempt supplies;
- (d) We are notified in writing of any positive-rated own consumption;
- (e) Any input VAT on non-business expenditure is clearly marked on supporting invoices;
- (f) We are notified each quarter of any payments to or for the benefit of directors or staff for fuel used for private mileage, together with the business mileage for each such person, for each quarter;
- (g) All supplies made by the business are shown in the records made available to us.

Terms & Conditions

NORTH DEVON ACCOUNTS LIMITED

PAYROLL PREPARATION, P.A.Y.E. AND N.I. (if applicable)

Payroll and year end returns

In order for us to prepare your payroll and year end returns we will require the following information from you:

(a) Personal details of all employees (i.e. name, NI number, home address, and the data required by HMRC to file payroll returns online which is known as Real Time Information (RTI)).

(b) All P45s, or equivalent, received by you.

(c) If any casual labour is taken on, you are required to operate P46, or equivalent, procedures.

Completed forms should be passed to us for processing.

(d) Notification within two weeks of any employee who is ill for four or more calendar days, including weekends, bank holidays etc. This will enable us to operate statutory sick pay for you.

(e) Notification of any employee who adopts, becomes pregnant or whose partner adopts or becomes pregnant. This will enable us to operate statutory adoption, maternity and paternity pay.

(f) Details of any money or benefits made available to employees by you or by a third party through you.

(g) Hours worked, rates of pay, bonuses, the amount of any pension deductions (Automatic Enrolment) etc.

(h) Notification of employees engaged by you or leaving your employment.

(i) Any notice of coding received by you.

In respect of the "Automatic Enrolment" of pensions you will need to seek the advice of a person who is regulated to provide pension's advice. We will assist you in processing your payroll based on the pension deductions that you provide.

The end of period payroll returns must be received by HM Revenue & Customs on or before pay day otherwise significant penalties may be levied. There may also be interest payable if income tax and National Insurance contributions payments, due each month or quarter are late or less than indicated by the return. Only the information provided for the payroll will be reported to HMRC.

Terms & Conditions

NORTH DEVON ACCOUNTS LIMITED

We will assist in the preparation and submission of PAYE returns as required by the authorities concerned. However, it should be understood that our appointment as your agent does not absolve the company or its directors from their statutory responsibilities. We would draw your attention to the strict rules and time limits for the submission of such returns and the substantial penalties which may arise if these are not observed. It is therefore essential that we receive full information from you promptly to enable us to ensure that the returns are made on a timely basis. Completed returns will be submitted in accordance with HMRC requirements unless you undertake to submit these yourself.

As an employer it is your responsibility to make sure that your payroll is correct before you make payments to your staff. This includes making sure you adhere to minimum / living wage legislation and ensuring that calculated pay is based on the correct number of contracted hours.

P9D/P11D benefits for directors /officers and employees

You have asked us to prepare forms P9D/P11D for your approval. To ensure these forms are correctly prepared we will require details of all benefits, perks or reimbursed expenses received by the directors/officers/employees.

There are penalties for the late submission of forms P9D/P11D. In order to avoid these, you must ensure that we receive complete and accurate details of all benefits and expenses for the tax year (NB: not accounts year) within 14 days of the end of the tax year.

Subcontractors

We have agreed to operate the Construction Industry Scheme for the subcontractors you engage. In order for us to do this, we will require the following information from you on a timely basis:

- (a) written confirmation that you have checked or 'verified' each new subcontractor with HM Revenue & Customs; and
- (b) written confirmation stating whether HM Revenue & Customs has advised that the subcontractor should be paid net or gross.

It is your sole responsibility to establish the employment status of each and every one of your subcontractors. In respect of the employment status of subcontractors we cannot advise therefore we accept no liability in the event that HM Revenue & Customs challenges the employment status of one or more of your subcontractors.

Terms & Conditions

NORTH DEVON ACCOUNTS LIMITED

Under the new rules, CIS registration will be lost if returns are made late or tax is paid late. HM Revenue & Customs no longer has discretion regarding whether or not to cancel registration. I/We cannot be held responsible or liable for financial loss or consequential financial loss if your CIS registration is cancelled for late submission where we have not received the necessary information on a timely basis or for any late payment occurring as a result.

CORPORATION TAX (if applicable)

If you have instructed us to do so we will prepare, in respect of each accounting period of the company, a computation for corporation tax purposes adjusted in accordance with the provisions of the Taxes Acts. We will also prepare the corporation tax return (form CT600) required under the Corporation Tax Self Assessment regulations. The corporation tax return, together with the supporting corporation tax computations, will be sent to you for approval and signature prior to submission to the Inspector of Taxes.

It should be recognised that in law a taxpayer cannot contract out of his fiscal responsibilities and that computations and return forms are prepared by us as agent for the company. You are legally responsible for making correct returns and for payment of tax on time. If we ask you for information to complete the tax return and it is not provided within the time-scale requested, so that the preparation and submission of the return are delayed, we accept no responsibility for any penalty or interest that may arise.

We will advise you of the corporation tax payments to which the company will be liable, together with the due date of payment. You must inform us immediately if the company pays or receives any interest or makes any other payment, or transfers any asset to any shareholder.

Where appropriate we will deal with any queries raised by the Inspector of Taxes and negotiate with the Revenue on any question of taxation interest or penalties which may arise.

To enable us to carry out our work you agree:

(a) to make a full disclosure to us of all sources of income, charges, allowances and capital transactions and to provide full information necessary for dealing with the company's affairs. We will rely on the information and documents being true, correct and complete;

(b) to respond quickly and fully to our requests for information and to other communications from us;

(c) to provide us with information in sufficient time for the company's self-assessment tax return to be completed and submitted by the due date; and

(d) to forward to us on receipt copies of all statements of account, letters and other communications received from HMRC to enable us to deal with them as may be necessary within the statutory time limits.

Terms & Conditions

NORTH DEVON ACCOUNTS LIMITED

You agree that we can approach such third parties as may be appropriate for information that we consider necessary to deal with your affairs and undertake to authorise such third parties to communicate directly with us.

GDPR COMPLIANCE STATEMENT

Introduction

The **EU General Data Protection Regulation (“GDPR”)** comes into force across the European Union on 25th May 2018 and brings with it the most significant changes to data protection law in two decades. Based on privacy by design and taking a risk-based approach, the GDPR has been designed to meet the requirements of the digital age.

The 21st Century brings with it broader use of technology, new definitions of what constitutes personal data, and a vast increase in cross-border processing. The new regulation aims to standardise data protection laws and processing across the EU; affording individuals stronger, more consistent rights to access and control their personal information.

Our Commitment

At North Devon Accounts we are committed to ensuring the security and protection of the personal information that we process, and to provide a compliant and consistent approach to data protection. We have always had a robust and effective data protection program in place which complies with existing law and abides by the data protection principles. However, we recognise our obligations in updating and expanding this program to meet the demands of the GDPR and the UK’s Data Protection Bill.

North Devon Accounts are dedicated to safeguarding the personal information under our remit and in developing a data protection regime that is effective, fit for purpose and demonstrates an understanding of, and appreciation for the new Regulation. Our preparation and objectives for GDPR compliance have been summarised in this statement and include the development and implementation of new data protection roles, policies, procedures, controls and measures to ensure maximum and ongoing compliance.

North Devon Accounts will retain and use data that is required by us to act as your accountants, and data will only ever be shared in the carrying out of contracted services for our clients, which includes but is not limited to: communication with HMRC, Companies House or other regulatory bodies.

Terms & Conditions

NORTH DEVON ACCOUNTS LIMITED

How We Prepared for the GDPR

North Devon Accounts already have a consistent level of data protection and security across our organisation, however we went through a comprehensive review of our policies to ensure that we are GDPR compliant. Our preparation included: -

- **Information Audit** - carrying out a company-wide information audit to identify and assess what personal information we hold, where it comes from, how and why it is processed and if and to whom it is disclosed.
- **Policies & Procedures** - revising/implementing new data protection policies and procedures to meet the requirements and standards of the GDPR and any relevant data protection laws, including: -
 - **Data Protection** - our main policy and procedure document for data protection has been overhauled to meet the standards and requirements of the GDPR. Accountability and governance measures are in place to ensure that we understand and adequately disseminate and evidence our obligations and responsibilities; with a dedicated focus on privacy by design and the rights of individuals.
 - **Data Retention & Erasure** - we have updated our retention policy and schedule to ensure that we meet the 'data minimisation' and 'storage limitation' principles and that personal information is stored, archived and destroyed compliantly and ethically. We have dedicated erasure procedures in place to meet the new 'Right to Erasure' obligation and are aware of when this and other data subject's rights apply; along with any exemptions, response timeframes and notification responsibilities.
 - **Data Breaches** - our breach procedures ensure that we have safeguards and measures in place to identify, assess, investigate and report any personal data breach at the earliest possible time. Our procedures are robust and have been disseminated to all employees, making them aware of the reporting lines and steps to follow.
 - **International Data Transfers & Third-Party Disclosures** - where North Devon Accounts stores or transfers personal information outside the EU, we have robust procedures and safeguarding measures in place to secure, encrypt and maintain the integrity of the data. Our procedures include a continual review of the countries with sufficient adequacy decisions, as well as provisions for binding corporate rules; standard data protection clauses or approved codes of conduct for those countries without. We carry out strict due diligence checks with all recipients of personal data to assess and verify that they have appropriate safeguards in place to protect the information, ensure enforceable data subject rights and have effective legal remedies for data subjects where applicable.
 - **Subject Access Request (SAR)** - we have revised our SAR procedures to accommodate the revised 30-day timeframe for providing the requested information and for making this provision free of charge. Our new procedures detail how to verify the data subject, what steps to take for processing an access request, what exemptions apply and a suite of response templates to ensure that communications with data subjects are compliant, consistent and adequate.

Terms & Conditions

NORTH DEVON ACCOUNTS LIMITED

Legal Basis for Processing - we have reviewed all processing activities to identify the legal basis for processing and ensuring that each basis is appropriate for the activity it relates to. Where applicable, we also maintain records of our processing activities, ensuring that our obligations under Article 30 of the GDPR and Schedule 1 of the Data Protection Bill are met.

- **Obtaining Consent** - we have revised our consent mechanisms for obtaining personal data, ensuring that individuals understand what they are providing, why and how we use it and giving clear, defined ways to consent to us processing their information. We have developed stringent processes for recording consent, making sure that we can evidence an affirmative opt-in, along with time and date records; and an easy to see and access way to withdraw consent at any time.
- **Direct Marketing** - we have revised the wording and processes for direct marketing, including clear opt-in mechanisms for marketing subscriptions; a clear notice and method for opting out and providing unsubscribe features on all subsequent marketing materials.
- **Data Protection Impact Assessments (DPIA)** - where we process personal information that is considered high risk, involves large scale processing or includes special category/criminal conviction data; we have developed stringent procedures and assessment templates for carrying out impact assessments that comply fully with the GDPR's Article 35 requirements.
- **Processor Agreements** - where we use any third-party to process personal information on our behalf (e. Recruitment, Hosting etc), we have ensured that they (as well as we), meet and understand their/our GDPR obligations. These measures include initial and ongoing reviews of the service provided, the necessity of the processing activity, the technical and organisational measures in place and compliance with the GDPR.
- **Special Categories Data** - where we obtain and process any special category information, we do so in complete compliance with the Article 9 requirements and have high-level encryptions and protections on all such data. Special category data is only processed where necessary and is only processed where we have first identified the appropriate Article 9(2) basis or the Data Protection Bill Schedule 1 condition. Where we rely on consent for processing, this is explicit and is verified by a signature, with the right to modify or remove consent being clearly signposted.

Terms & Conditions

NORTH DEVON ACCOUNTS LIMITED

Data Subject Rights

In addition to the policies and procedures mentioned above that ensure individuals can enforce their data protection rights, we provide easy to access information via office of an individual's right to access any personal information that North Devon Accounts processes about them and to request information about: -

- What personal data we hold about them
- The purposes of the processing
- The categories of personal data concerned
- The recipients to whom the personal data has/will be disclosed
- How long we intend to store your personal data for
- If we did not collect the data directly from them, information about the source
- The right to have incomplete or inaccurate data about them corrected or completed and the process for requesting this
- The right to request erasure of personal data (where applicable) or to restrict processing in accordance with data protection laws, as well as to object to any direct marketing from us and to be informed about any automated decision- making that we use
- The right to lodge a complaint or seek judicial remedy and who to contact in such instances

Information Security & Technical and Organisational Measures

North Devon Accounts takes the privacy and security of individuals and their personal information very seriously and take every reasonable measure and precaution to protect and secure the personal data that we process. We have robust information security policies and procedures in place to protect personal information from unauthorised access, alteration, disclosure or destruction and have several layers of security measures, including: -

SSL, access controls, password policy, encryptions, pseudonymisation, practices, restriction, IT, and authentication.

GDPR Roles and Employees

North Devon Accounts have designated Rachael Woosey as our Data Protection Officer (DPO)/Appointed Person and have appointed a data privacy team to develop and implement our roadmap for complying with the new data protection Regulation. The team are responsible for promoting awareness of the GDPR across the organisation, assessing our GDPR readiness, identifying any gap areas and implementing the new policies, procedures and measures.

North Devon Accounts understands that continuous employee awareness and understanding is vital to the continued compliance of the GDPR and have involved our employees in our preparation plans. We have implemented an employee training program specific to GDPR compliance which has been provided to all employees prior to May 25th, 2018, and forms part of our induction and continual training program.

If you have any questions about our preparation for the GDPR, please contact our Data Protection Officer (DPO)/Appointed Person.

Terms & Conditions

NORTH DEVON ACCOUNTS LIMITED

GENERAL

The agreement made between the parties (which consists of this agreement and any other terms agreed in writing), contains the total understanding of the parties and supersedes all previous understandings between them either in writing or oral, provided that this shall not apply to fraudulent or negligent misrepresentation.

Neither party shall be liable for any breach of this agreement directly or indirectly caused by circumstances beyond the reasonable control of that party and which prevent that party from performing its obligations to the other, provided that a lack of funds shall not be regarded as a circumstance beyond that party's reasonable control.

This agreement can be amended or modified by North Devon Accounts in written form at any time. The up to date agreement is available on our website. By using North Devon Account's services you agree to the latest version of our terms and conditions as displayed on our website.

Neither of the parties to this agreement may assign their rights, benefits or obligations under this agreement without prior written consent from the other party.

It should be understood that our appointment as your agent does not absolve your company or its directors or any individual tax payer from their statutory responsibilities with regard to the content of returns, the filing of returns and various compulsory registration thresholds that company directors / individuals must be aware of when running a business. We would draw your attention to the strict rules and time limits for the submission of such returns and the substantial penalties which may arise if these are not observed. It is therefore essential that we receive full information from you promptly to enable us to ensure that the returns are made on a timely basis. Completed returns will be sent to you for approval and signature prior to submission on the company's behalf.

It is your responsibility to make sure that your state payments are made on time (tax, national insurance, VAT etc). North Devon Accounts are not liable for any fines or interest incurred by late payment of state payments, or any delay in the receipt of state benefits or pension as a result of late payment by the tax payer.



NORTH DEVON
ACCOUNTS

northdevonaccounts.co.uk

Cross Tree Centre, 4 Caen Street, Braunton, Devon EX33 1AA

Registered with AAT | Practice licence number: 1000911