

Our Ref: MB / SP / B299 / 321854

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The Trustees
Bridge Estate Charity
Nottingham City Council
Loxley House
Station Street
Nottingham
NG2 3NG

3 July 2024

Dear Sirs

The purpose of this letter is to set out the basis on which we are to act as auditors of the charity and the respective areas of responsibility of the trustees and of ourselves.

1 Responsibilities of trustees and auditors

- 1.1 As trustees of the charity, you are responsible for maintaining proper accounting records and an appropriate system of internal control for the charity. You are also responsible for preparing the annual report and financial statements which give a true and fair view and have been prepared in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and the Charities Act 2011 ("the Act") and regulations made under it.
- 1.2 As trustees of a charity, you are under a duty to prepare an annual report for each financial year complying in its form and content with regulations made under the Charities Act 2011. You should also have regard to the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued October 2019 by the joint SORP-making body, and any subsequent amendments or variations to this statement.
- 1.3 You are responsible for such internal control as you determine is necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error. Additionally, you are also responsible for safeguarding the assets of the charity, complying with laws and regulations and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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- 1.4 You are responsible for making available to us, as and when required, all the charity's accounting records and related financial information, including minutes of all trustees' and management meetings that we need to do our work. You will provide us with all information and explanations relevant to the purpose and compilation of the financial information, and you will disclose to us all relevant information in full. You will provide us with unrestricted access to persons within the charity from whom we determine it is necessary to obtain audit evidence.
- 1.5 Where audited information is published on the charitable company's website or by other electronic means, it is your responsibility to advise us of any intended electronic publication before it occurs and to ensure that any such publication properly presents the financial information and auditor's report. We reserve the right to withhold consent to the electronic publication of our report if it or the financial statements are to be published in an inappropriate manner. It is your responsibility to ensure there are controls in place to prevent or detect quickly any changes to that information. We are not required to review such controls nor to carry out ongoing reviews of the information after it is first published. The maintenance and integrity of the charitable company's website is your responsibility and we accept no responsibility for changes made to audited information after it is first posted.
- 1.6 Under the Charities Act 2011 we have a statutory responsibility to report to the trustees of the charity whether in our opinion the financial statements:
- give a true and fair view of the state of the charity's affairs at the year end and of its incoming resources and application of resources, for the year then ended;
 - have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
 - have been prepared in accordance with the requirements of the Charities Act 2011.
- In addition, we have a statutory responsibility to report by exception if, in our opinion:
- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
 - the charity has not kept sufficient accounting records;
 - the financial statements are not in agreement with the accounting records; or
 - we have not received all the information and explanations we require for our audit.
- If we have nothing to report in respect of the above matters we will include a statement in our report confirming this.
- 1.7 We have a professional responsibility to report if the financial statements do not comply in any material respect with applicable accounting standards, unless in our opinion the non-compliance is justified in the circumstances. In determining whether or not the departure is justified we consider whether:
- the departure is required in order the financial statements to give a true and fair view, and
 - adequate disclosure has been made concerning the departure.
- 1.8 As noted above, our report will be made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work will be undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. In those circumstances, to the fullest extent permitted by law, we will not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our

audit work, for the audit report, or for the opinions we form. The audit of the financial statements does not relieve you of your responsibilities.

- 1.9 Under the Charities (Accounts and Reports) Regulations 2008 you are required to report as to whether you have given consideration to the major risks to which the charity is exposed and to the systems designed to manage those risks. We are not required to form an opinion on the effectiveness of the risk management and control procedures.
- 1.10 We have a statutory duty to report to the Charity Commission under section 156 of the Charities Act 2011 such matters (concerning the activities or affairs of the charity or any connected institution or body corporate) of which we become aware during the course of our audit which are (or are likely to be) of material significance to the Charity Commission in the exercise of their powers of inquiry into, or acting for the protection of, charities.
- 1.11 The provision of audit services is a business in the regulated sector under the Proceeds of Crime Act 2002 and, as such, partners and staff in audit firms 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 audit 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.
- 1.12 Should matters or significant facts that may bear upon our integrity, objectivity and independence arise, you will be informed of these on a timely basis.

2 Scope of audit

- 2.1 Our audit will be conducted in accordance with the International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Those standards require that we plan and perform our audit in order to obtain reasonable assurance about whether the company's financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
- 2.2 As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Read all financial and non-financial information (other information) included in the annual report other than the financial statements and identify whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the audit, or otherwise appears materially misstated. You are responsible for the preparation of the other information and where, based on the work we have performed, we conclude that there is a material misstatement in this other information, we are required to report this fact.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

- 2.3 Our work will be planned in advance and incorporated into an audit plan. This may be varied on the basis of our findings during the course of an audit from year to year. Accordingly, we may modify our audit scope, rotate our audit emphasis and propose matters of special audit emphasis, as circumstances dictated.
- 2.4 We shall obtain an understanding of the accounting and internal control systems in order to assess their adequacy as a basis for the preparation of the financial statements, and to establish whether proper accounting records have been maintained by the charity. We shall expect to obtain such appropriate evidence as we consider sufficient to enable us to draw reasonable conclusions therefrom.
- 2.5 The nature and extent of our procedures will vary according to our assessment of the charity's accounting system and, where we wish to place reliance on it, the internal control system, and may cover any aspect of the charity's operations that we consider appropriate. Our audit is not designed to identify all significant weaknesses in the charity's systems but, if such weaknesses come to our notice during the course of our audit which we think should be brought to your attention, we shall report them to you. Any such report may not be provided to third parties without our prior written consent. Such consent will be granted only on the basis that such reports are not prepared with the interests of anyone other than the charity in mind and that we accept no duty or responsibility to any other party as concerns the reports.
- 2.6 The information used by you in preparing the financial statements will invariably include facts or judgements which are not themselves recorded in the accounting records. As part of our normal audit procedures, we will ask you to provide written confirmation each year of such facts or judgements and any other oral representations that we have received from you during the course of the audit on matters having a material effect on the financial statements. In particular, where we bring misstatements in the financial statements to your attention that are not adjusted, we shall require written representation as to whether you believe the effects of uncorrected misstatements are immaterial, individually and in aggregate, to the financial statements as a whole.

- 2.7 In order to assist us with the examination of your financial statements, we shall request sight of all documents or statements, including the Trustees' Annual Report, which are due to be issued with the financial statements.
- 2.8 The responsibility for safeguarding the assets of the charity and for the prevention and detection of fraud, error and non-compliance with law or regulations rests with yourselves. However, we shall plan our audit so that we have a reasonable expectation of detecting material misstatements in the financial statements or accounting records (including those resulting from fraud, error or non-compliance with law or regulations), but our examination should not be relied upon to disclose all such material misstatements or frauds, errors or instances of non-compliance as may exist.
- 2.9 We shall not be treated as having notice, for the purposes of our audit responsibilities, of information provided to members of our firm other than those engaged on the audit (for example, information provided in connection with accounting, taxation and other services).
- 2.10 In respect of the expected form and content of our report, we refer you to the most recent bulletin on auditors' reports published by the Financial Reporting Council at www.frc.org.uk. The form and content of our report may need to be amended in light of our findings.
- 2.11 Once we have issued our report we have no further direct responsibility in relation to the financial statements for that financial year. However, we expect that you will inform us of any material event occurring between the date of our report and that of the Annual General Meeting which may affect the financial statements.
- 2.12 We appreciated that the present size of your charity renders it uneconomical to create a system of internal control based on the segregation of duties for different functions within each area of the charity. In the running of your charity we understand that the trustees are closely involved with the control of the charity's transactions. In planning and performing our audit work we shall take account of this supervision.

3 Communication

In order to ensure that there is effective two-way communication between us we set out below the expected form and timing of such communications.

- a) We will arrange a meeting to discuss the forthcoming audit, including an overview of the planned scope and timing of the audit.
- b) We will arrange a meeting to discuss any matters arising from the audit after completing the on-site work.

The formal communications set out above are the minimum required to comply with auditing standards. We shall of course contact you on a more frequent and regular basis regarding both audit and other matters.

4 Other services

4.1 Accounting

Your responsibilities as trustees of the charity are set out in section 1 of this letter.

You have agreed that your staff will be responsible for:

- keeping the record of receipts and payments;
- reconciling the balances monthly with the bank statements;
- keeping posted and balanced the accounting ledgers;
- preparing a detailed list of ledger balances;
- preparing details of the annual stocktaking suitably priced and extended.

You have undertaken to make available to us, as and when required, all the charity's accounting records and related financial information, including minutes of management and members' meetings necessary for the compilation of the accounts. You will make full disclosure to us of all relevant information.

Role of the accountants

You have asked us to help you compile the statutory financial statements in accordance with the requirements of the Charities Act 2011 and regulations made under it and with the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' 2015 (FRS102). We will compile the annual financial statements for your approval based on the accounting records maintained by you and the information and explanations given to us by you. In carrying out our engagement we will make enquiries of management and undertake any procedures that we judge appropriate.

We have a professional duty to compile financial statements that conform with generally accepted accounting principles from the accounting records and information and explanations given to us. Where we identify that the financial statements do not conform with the requirements of legislation or with the guidance issued by the Charity Commission, or if the accounting policies adopted are not immediately apparent this will need to be disclosed in the financial statements.

Our responsibilities as auditors are set out in section 1 of this letter.

5 Investment advice – exempt regulated activities

- 5.1 Although we are not authorised by the Financial Services Authority to conduct Investment Business, we are licensed by the ICAEW to provide certain limited investment services where these are complementary to, or arise out of, the professional services we are providing to you.
- 5.2 Such assistance may include the following:
- advising you on investments generally, but not recommending a particular investment or type of investment;
 - referring you to a Permitted Third Party (PTP) (an independent firm authorised by the FSA) and assisting you and the authorised third party during the course of any advice given by that party. This may include comment on, or explanation of, the advice received (but we will not make alternative recommendations). The PTP will issue you with his own terms and conditions letter, will be remunerated separately for his services and will take full responsibility for compliance with the requirements of the Financial Services and Markets Act 2000. The firm may receive commission from such an introduction, in which case you will be fully informed of the expected size and nature of such commission at the time of the introduction.
 - advising on the sale of a contractually based investment other than disposing of any rights or interests which you may have as a member of a personal pension scheme;
 - advising and assisting you in transactions concerning shares or other securities not quoted on a recognised exchange;
 - managing investments or acting as trustee (or donee of a power of attorney) where decisions to invest are taken on the advice of an authorised person;
- 5.3 If you are dissatisfied in any way with our services described in this section, you should follow the procedures set out in the “Quality of Service” section. 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.

6 Applicable law

- 6.1 This engagement letter shall be governed by and construed in accordance with, English law. The Courts of England shall have exclusive jurisdiction in relation to any claim, dispute or difference concerning the engagement letter (including the firm’s terms of business) 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.
- 6.2 Persons who are not party to this agreement shall 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.
- 6.3 The advice we give you is for your sole use and is confidential to you and will not constitute advice for any third party to whom we may communicate it. We will accept no responsibility to third parties for any aspect of our professional services or work that is made available to them.

7 Client identification

- 7.1 In common with all accountancy and legal practices, the firm is required by law to:
- Maintain identification procedures for clients and beneficial owners of clients;
 - Maintain records of identification evidence and the work undertaken for the client; and
 - Report, in accordance with the relevant legislation and regulations.
- 7.2 We may use electronic checks as part of our identification procedures. We confirm that these electronic checks are not credit checks.

8 Quality of service

- 8.1 We aim to provide you with a fully satisfactory service and Melvin Bailey, engagement partner will seek to ensure that this is so. If, however, you are unable to deal with any difficulty through the engagement partner and their team please contact Ali Allcock. We undertake to look into any complaint carefully and promptly and to do all we can to explain the position to you. If we do not answer your complaint to your satisfaction, you may of course take up the matter with the Institute of Chartered Accountants in England and Wales (ICAEW) by whom we are regulated for audit purposes.

9 Client monies

- 9.1 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 ICAEW.
- 9.2 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 £25. 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.
- 9.3 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.
- 9.4 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 which 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.

10 Fees and payment terms

- 10.1 Our fees are computed on the basis of the time spent on your affairs by the partners and our staff and on the levels of skill and responsibility involved.
- 10.2 If it is necessary to carry out work outside the responsibilities outlined in this 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.
- 10.3 Our terms relating to payment of amounts invoiced and not covered by standing orders, where appropriate, are strictly 30 days net.

11 Retention of and access to records

- 11.1 Retaining documents and records relevant to your tax and financial affairs is your legal responsibility. 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 audit of your accounts and returns.
- 11.2 Whilst certain documents may legally belong to you, we intend to destroy correspondence and other papers that we store which are more than seven years old, other than documents which we consider to be of continuing significance. If you require retention of any document you must notify us of that fact in writing.

12 Electronic communication

- 12.1 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 to writing that e-mail is not an acceptable means of communication.
- 12.2 It is the responsibility of the recipient to carry out a virus check on any attachments received.

13 Data Protection

- 13.1 To enable us to discharge the services agreed in this engagement letter, comply with related legal and regulatory obligations and for other related purposes including updating and enhancing client records and analysis for management purposes, as a data controller, we may obtain, use, process and disclose personal data about you, the charity, its members, officers and employees as described in our privacy notice. We confirm when processing data on your behalf that we will comply with the provisions of all relevant data protection legislation and regulation.
- 13.2 You are also an independent controller responsible for complying with data protection legislation and regulation in respect of the personal data you process and, accordingly where you disclose personal data to us you confirm that such disclosure is fair and lawful and otherwise does not contravene relevant requirements. Nothing within this engagement letter relieves you as a data controller of your own direct responsibilities and liabilities under data protection legislation and regulation.
- 13.3 Our privacy notice, which can be found on our website at www.rogers-spencer.co.uk explains how we process personal data.
- 13.4 As part of our ongoing commitment to providing a quality service, our files are periodically reviewed by an independent regulatory or quality control body. These reviewers are highly experienced and professional people and, of course, are bound by the same rules for confidentiality as us.

14 Professional rules and practice guidelines

14.1 We will observe and act in accordance with the byelaws, regulations and Code of Ethics of the ICAEW 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. You can see copies of these requirements in our offices. The requirements are also available on the internet at www.icaew.com/regulations.

14.2 We confirm that we are Statutory Auditors eligible to conduct audits under the Companies Act 2006. When conducting audit work we are required to comply with the FRC Ethical Standard and the International Standards on Auditing (UK) which can be accessed on the internet at <https://www.frc.org.uk/Our-Work/Audit-and-Actuarial-Regulation/Audit-and-assurance/Standards-and-guidance.aspx>.

15 Confidentiality

15.1 Unless we have your authorisation to disclose information on your behalf, we confirm that if you provide us with confidential information we will, keep it confidential at all times, except as required by law or as provided for in regulatory, ethical or other professional pronouncements applicable to us or our engagement.

15.2 To comply with our duty of confidentiality it will be sufficient for us to take such steps as we think appropriate to preserve the confidentiality of information given to us by you, both during and after this engagement, should we act for other clients who are or become your competitors. These steps may include taking the same or similar approach as we take in respect of the confidentiality of our own information.

15.3 If we act for other clients whose interests are or may be adverse to yours, the conflict will be managed by implementing additional safeguards to protect confidentiality. Safeguards may include measures such as separate or physical separation of teams and separate arrangements for storage of, and access to, information. You therefore, agree that the implementation of such safeguards will provide adequate measures to avoid any real risk of confidentiality being impaired.

15.4 We may, on occasion, subcontract work however, should we propose to use the work of a subcontractor for your affairs we will inform you before they commence any work, except where your data will not be transferred out of our systems and the contractor is bound by confidentiality terms equivalent to an employee. In addition to this, the subcontractor will also be bound by our client confidentiality terms.

15.5 This applies in addition to our obligations on data protection in section 13.

16 Conflicts of interest and internal disputes within a client

16.1 We reserve the right during our engagement with you to deliver services to other clients whose interests might compete with yours or are or may be adverse to yours. Subject to our confidentiality clause we confirm that we will notify you immediately should we become aware of any conflict of interest involving us and affecting the charitable company.

16.2 If a conflict of interest should arise, either between two or more of our clients, or in the provision of multiple services to a single client, we will take such steps as are necessary to deal with the conflict. In resolving the conflict, we would be guided by our Code of Ethics which can be viewed at at <https://www.icaew.com/technical/trust-and-ethics/ethics/icaew-code-of-ethics>.

16.3 If a dispute arises between the parties who own the business or who are involved in the ownership and management, it should be noted that our client is the business and we

therefore do not provide information or services to one party without the permissions of all parties.

17 The Provision of Services Regulations 2009

17.1 Our professional indemnity insurer is AXA Insurance UK PLC, of 20 Gracechurch Street, London EC3V 0BG. The territorial coverage is worldwide excluding professional business carried out from an office in the United States of America or Canada and excludes any action for a claim brought in any court in the United States or Canada.

18 Timing of our services

18.1 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.

19 Use of our name in statements or documents issued by you

19.1 You are not permitted to use our name in any statement or document that 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.

19.2 The copyright in any document prepared by us belongs to us in entirety unless the law specifically provides otherwise.

20 Interpretation

20.1 If there is a conflict between an engagement letter schedule and these terms of business then the engagement letter takes precedence.

20.2 We will provide services as outlined in this letter with reasonable care and skill. Our liability to you is limited to losses, damages, costs and expenses directly caused by our negligence, fraud or wilful default. However, to the fullest extent permitted by law, we will not be responsible for any losses, penalties, surcharges, interest or additional tax liabilities where you or others supply incorrect or incomplete information, or fail to supply any appropriate information or where you fail to act on our advice or respond promptly to communications from us or the tax authorities.

20.3 You will not hold us, the owners of this firm and any staff employed by the firm, 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 the principals or employees personally.

20.4 Our work is not, unless there is a legal or regulatory requirement, to be made available to third parties without our written permission and we will accept no responsibility to third parties for any aspect of our professional services or work that is made available to them.

20.5 If any provision of this engagement letter or terms of business or its application is held to be invalid, illegal or unenforceable in any respect, the validity, legality or enforceability of any other provision and its application shall not in any way be affected or impaired.

20.6 Advice we give you orally should not be relied upon unless we confirm it in writing. We endeavour to record all advice on important matters in writing. However, if you particularly

wish to rely upon oral advice we give you during a telephone conversation or a meeting, you must ask for the advice to be confirmed in writing.

- 20.7 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 the light of any change in the law or 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.
- 20.8 Unless specifically instructed and agreed in advance we will not assist with the implementation of our advice.

21 Termination of our agreement

- 22.1 Either party to these terms of engagement may terminate the agreement by giving not less than 21 days notice in writing to the other party. We may, however, terminate our agreement immediately where you fail to cooperate with us, or we have reason to believe that you have provided us or HMRC with misleading information. Termination will be without prejudice to any rights that may have accrued to either of us prior to termination.
- 22.2 Should our contract be terminated; we will endeavour to agree with you the arrangements for the completion of work in progress at that time. We may, however, be required for legal or regulatory reasons to cease work immediately. In that event, we shall not be required to carry out further work and shall not be responsible or liable for any consequences arising from termination.

22 Agreement of terms

- 22.1 The terms set out in this letter shall take effect immediately upon your countersigning this letter and returning it to us or upon the commencement of the audit, accounts and tax return for the accounting period ended 31 March 2024, whichever is the earlier.
- 22.2 Once it has been agreed, this letter will remain effective until it is replaced. We shall be grateful if you could confirm your agreement to the terms of this letter either by sending your electronic approval or by signing and returning the enclosed copy of this letter; please let us know if they are not in accordance with your understanding of our terms of engagement.

Yours faithfully

Rogers Spencer

We agree to the terms of this letter

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Signed, for and on behalf of Bridge Estate Charity