



LETTER OF DISENGAGEMENT

Dear

Termination of our appointment to act as your bookkeeper[s]

This letter is to inform you that Boni Accountants LLP is terminating our professional services relationship with you effective []. We appreciate the opportunity to have provided our services to you over the past periods, and we hope that you were satisfied with the work we did.

I am writing to confirm Boni Accountants LLP's responsibilities in relation to your accountancy and taxation affairs following the termination of our appointment to act as your bookkeeper.

Bookkeeping and VAT returns*

We have written up your business/VAT records up to and including [] (and have completed your VAT returns for quarters up to and including the quarter ended [])*. Boni Accountants LLP will have no responsibility for maintaining your business records or preparing your VAT returns for subsequent periods.

Accounts*

Your accounts for the year ended [] were completed. Boni Accountants LLP will have no responsibility in relation to the preparation of your accounts for subsequent years.

Corporation tax returns*

The company's tax return for the year ended [] was submitted to REVENUE. Boni Accountants LLP will have no responsibility in relation to the completion and submission of the company's tax returns or the company's tax affairs for future years.

Payroll*

We will continue to administer the company's payroll until []. At this time we will forward the necessary information to you/your new advisers*. Boni Accountants LLP will have no responsibility in relation to your company's payroll after then.

Personal tax returns*

Your personal tax return for the tax year ended [] was submitted to HMRC. Boni Accountants LLP will have no responsibility for the completion and submission of future tax returns or in relation to your personal tax affairs, including tax credits, for subsequent tax years. If you have been members of our tax investigation fee protection scheme your right to benefit ends when you cease to be a client of Boni Accountants LLP.

Other services

Company secretary services*

Resign from the date of this letter. Please submit the secretary change to Companies House at your earliest convenience.

Respective Responsibilities

You will be solely responsible for identifying another [accountants] to take on these responsibilities or to satisfy the need for the services that we formerly provided.

Our responsibilities, on the termination of our appointment as accountants, including responding to the enquiry of our successor and disclose, with your consent, any issues or circumstances relevant to their decision to accept or decline appointment. It is also common for practitioners to combine this initial professional enquiry with a request for information and documents relevant to the engagement. We will, unless undue additional work is entailed, be pleased to respond to these enquiries at no additional fee and would be pleased if you would indicate your agreement to our satisfying these requests by signing and returning to us the attached authority.

If you do not return the authority we will assume that you are content for us to co-operate with a successor as set out above unless you instruct us to the contrary in writing within fourteen days of the date of this letter.

Retention of records

During the course of our work we have collected information from you and other parties acting on your behalf. Some of these records and other items of documentation should be retained by you to meet your statutory obligations. We will be pleased to make any original documents that belong to you available for you to collect on request. Please give at least 10 working day's notice of your intention to collect such documents or records so that they can be readily available when you call.

If you require the return of records or documents by post, courier or similar means we may, at our discretion, require reimbursement of the cost.

We would advise you that if you fail to collect such records within six months of the date of this letter, we cannot be held responsible for their safekeeping and we may destroy documents and records that we hold without further notice.

Period of responsibility

All work provided should be checked upon receipt. We are happy to deal with any queries up to a period of **[30]** days after the date of this letter. Any enquiries after this point will be answered on a paid basis.

Fees

With reference to our fees, we calculate that an amount of **£** plus **VAT**, as set out in the attached invoice, remains due from you. This amount has been determined on the basis of time spent on your affairs by the principal(s) and staff and on the levels of skill or responsibility involved and is due on presentation.

Yours sincerely

A handwritten signature in black ink that appears to read "George". The signature is written in a cursive, slightly stylized font.

Zhaojian Liu

Practice Manager