

**Log of changes to Service Descriptions** (last change: 13 April 2018)

**Purpose:**

The schedules of services are long documents that we send to each new client. For each subsequent engagement, we refer clients to the latest copy on our website. Separate schedules describe the services that we provide for personal tax (including sole traders), partnerships, companies, charities and unincorporated entities such as clubs.

This log is intended to help clients understand changes that have been made to the schedules so that you can decide which parts to reread each year.

**Changes from 2015 on:**

Date	Importance (H/M/L)	Schedule	Para	Change	Notes
13/4/18	L	All	Page 1	Updated new ICAEW logo	
	M	Company	C4	Provide annual confirmation statement as standard. Do not invoice the filing fee	As standard now with simplified process Our rates cover fee
	M	Company	C6	We will prepare the board minute for accounts approval and supply with post engagement letter	Now included as standard service
	M	Company	C7	We will provide a template for clients to document dividends including board minute and dividend vouchers. We will complete the documentation	Simplified process

				from information that you provide for a flat fee of £100.	
	M	Company, personal tax, partnership	I, section 6, section 6	Deleted re invoicing for software as covered in terms (accounting software)	
29/3/17	M	Company	D2	Inserted right to resign registered office service with two weeks notice	To clarify
29/3/17	M	Charity or club	1	Charity IER service to be used as a guide for club IERs	Merged charity and club service descriptions
29/3/17	M	Charity or club	all	Updated for Charities Act 2011	New charities Act
22/3/17	M	Company, Personal, Partnership	I3	Accounting software –clients liable to keep the software until we have finished the year end work	To clarify
22/3/17	H	Company, Personal, Partnership	I1	Accounting software – default billing schedule regular charges in advance and volume charges in arrears every 6 months	To simplify charging and make bills more regular
22/3/17	M	Company, Sole Trader, Partnership	E8,	PAYE - Added to client responsibilities, the responsibility to reconcile to HMRC's PAYE account	To make clearer; in line with client responsibility for payment and client access to the PAYE account
22/3/17	M	Company, Sole Trader, Partnership	E8,	PAYE - Added to service advising of amounts payable for auto enrolment	To make clearer
18/4/2016	L	Company	4.3.1	Replaced annual return with annual confirmation statement included service of register of persons with significant control	Update in line with changes in company law

30/6/2015	M	All	NA	Changed description of document from Schedule of Services to Service Description	To make clearer
29/5/2015	H	Company, Sole Trader, Partnership	5, 4, 4	Added details of our auto enrolment service	New service in line with new requirements

## Changes 2014 and prior:

Date	Importance (H/M/L)	Schedule	Para	Change	Notes
23 June 2014	H	Co.	3	New section explaining Intermediaries (IR35) legislation and requiring clients to tell us if IR35 applies or if they have significant doubts	Affects clients who are contracting through a company in a relationship that otherwise would resemble employment
18 March 2014	M	Co, p'ship, PT	4	Inserted / updated PAYE service to be for all employees, not just directors	
7 March 2013	M	Co.	4	Updated PAYE service for RTI (Real Time Information - HMRC requirement)	Only affects payroll clients
4 February 2013	L	Co., p'ship, PT	7	Fee protection; client to review exclusions; we will maintain continuous cover	
16 October 2012	L	Company & ST	7.1.1	Added that fee protection insurance may be included in business insurance	
27 July 2012	H	Company	New section 4	Added service for directors PAYE	New service
25 April 2012	L	All	Last Section	Made reference to fee protection service more general	To allow for change to new scheme provider
17 April 2012	L	Company	1.2.10	Directors to distribute copies of accounts to all members	To be clearer
20 February 2012	M	Company	Section 3	Added services for registered office, company secretarial and corporate records services	New services

13 January 2012	M	Company	1.2.10	Specified that full company accounts will be filed with Companies House unless it is requested that abbreviated accounts are filed	To be clearer
1 May 2011	M	Personal tax, partnership, company	New last section	Updated for new CCH Premier Protection Scheme	SUPERSEDED 25/4/12 New service: fee protection for investigations & business advice helpline
18 Apr 2011	M	All	n/a	Updated for CTA status	
31 Jan 2011	M	All	12.2	Added that mileage is chargeable at £1.00 per mile	To be clearer